

Monthly Financial Report
Through April 30, 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 | 500,598,246 | 98.1% | 480,070,360 | 479,871,736 | 478,487,434 | 99.7% | 456,911,397 | 450,951,894 | 456,822,005 | 101.3% |
| Occupational Taxes | 174,043,000 | 109,794,570 | 63.1% | 165,754,818 | 170,493,750 | 108,155,455 | 63.4% | 162,374,610 | 161,100,000 | 110,031,936 | 68.3% |
| Other Taxes | 59,156,507 | 44,765,233 | 75.7% | 56,671,550 | 55,574,828 | 42,935,409 | 77.3% | 53,658,833 | 53,975,905 | 39,208,346 | 72.6% |
| Local Grants | 6,035,650 | 3,260,069 | 54.0% | 5,622,885 | 9,437,493 | 3,748,152 | 39.7% | 14,588,175 | 6,743,833 | 6,860,034 | 101.7% |
| State Sources | | | | | | | | | | | |
| SEEK Program | 232,487,382 | 189,152,523 | 81.4% | 247,934,805 | 242,117,316 | 203,099,801 | 83.9% | 248,012,271 | 246,348,362 | 206,032,433 | 83.6% |
| Other State Revenues | 344,572,316 | 296,426,226 | 86.0% | 349,864,756 | 347,411,386 | 287,888,211 | 82.9% | 348,439,029 | 238,376,405 | 200,626,043 | 84.2% |
| KSFCC Allocation | 11,900,000 | 9,704,227 | 81.5% | 10,982,285 | 9,500,000 | 10,435,859 | 109.9% | 9,449,764 | 7,900,000 | 10,271,822 | 130.0% |
| Federal Grants | 165,490,176 | 101,032,186 | 61.1% | 139,838,556 | 166,541,250 | 105,932,998 | 63.6% | 152,498,344 | 147,484,459 | 105,282,074 | 71.4% |
| Interest | 5,191,241 | 3,103,788 | 59.8% | 7,781,645 | 3,141,147 | 4,689,226 | 149.3% | 3,407,200 | 2,005,908 | 2,669,514 | 133.1% |
| Other Sources | 103,987,795 | 50,029,147 | 48.1% | 169,388,256 | 117,703,604 | 88,702,001 | 75.4% | 65,068,045 | 114,916,276 | 49,037,728 | 42.7% |
| Total Revenues | 1,613,138,509 | 1,307,866,214 | 81.1% | 1,633,909,916 | 1,601,792,509 | 1,334,074,545 | 83.3% | 1,514,407,668 | 1,429,803,041 | 1,186,841,935 | 83.0% |
| 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 | 794,992,086 | 624,224,270 | 78.5% | 764,451,784 | 802,549,516 | 598,284,601 | 74.5% | 755,771,029 | 690,746,167 | 542,038,793 | 78.5% |
| 2100 Student Support | 77,015,925 | 58,572,127 | 76.1% | 68,161,539 | 68,895,917 | 53,311,371 | 77.4% | 66,023,129 | 59,687,393 | 47,034,920 | 78.8% |
| 2200 Instructional Staff Support | 166,282,811 | 114,678,167 | 69.0% | 141,048,899 | 148,501,423 | 111,657,113 | 75.2% | 155,387,136 | 151,300,070 | 108,837,798 | 71.9% |
| 2300 District Administration | 7,652,099 | 5,831,701 | 76.2% | 6,814,225 | 7,005,482 | 4,901,937 | 70.0% | 5,881,643 | 5,888,974 | 4,190,298 | 71.2% |
| 2400 School Administration | 115,707,790 | 92,232,635 | 79.7% | 115,027,171 | 115,233,880 | 87,206,182 | 75.7% | 98,562,869 | 96,270,622 | 72,185,891 | 75.0% |
| 2500 Business Support | 52,903,827 | 36,257,512 | 68.5% | 45,822,234 | 52,021,847 | 34,270,654 | 65.9% | 49,830,447 | 47,663,785 | 34,149,635 | 71.6% |
| 2600 Plant Operations & Maintenance | 133,979,046 | 92,373,370 | 68.9% | 117,438,367 | 133,430,860 | 91,736,071 | 68.8% | 118,046,299 | 132,792,015 | 89,189,733 | 67.2% |
| 2700 Transportation | 90,840,028 | 71,929,177 | 79.2% | 89,192,089 | 92,212,145 | 66,703,718 | 72.3% | 89,313,077 | 90,019,922 | 69,294,465 | 77.0% |
| 2900 Other Instruction Support | - | 18,852 | | 47,026 | 35,237 | 50,467 | 143.2% | 35,645 | 31,929 | 45,165 | 141.5% |
| 3100 Food Service | 109,809,754 | 55,128,586 | 50.2% | 68,566,041 | 94,352,273 | 45,800,427 | 48.5% | 73,130,155 | 101,566,173 | 54,750,453 | 53.9% |
| 3200 Daycare Operations | 600,562 | 108,698 | 18.1% | (435,894) | 730,339 | 100,473 | 13.8% | 237,015 | 771,039 | 248,951 | 32.3% |
| 3300 Community Services | 14,779,156 | 8,735,124 | 59.1% | 12,185,903 | 14,752,782 | 8,707,449 | 59.0% | 12,353,544 | 11,615,030 | 3,103,258 | 26.7% |
| 4600 Site Improvement | 35,592,253 | 38,633,870 | 108.5% | 54,171,849 | 48,544,304 | 37,810,774 | 77.9% | 52,752,999 | 51,067,476 | 28,612,940 | 56.0% |
| 5100 Debt Service | 63,854,000 | 39,829,409 | 62.4% | 52,217,444 | 61,374,653 | 46,781,336 | 76.2% | 46,717,052 | 52,370,714 | 44,878,745 | 85.7% |
| 5200 Operating Transfers Out | 58,125,753 | 42,281,521 | 72.7% | 65,909,015 | 60,061,040 | 51,323,425 | 85.5% | 53,271,587 | 51,341,470 | 39,376,146 | 76.7% |
| 5300 Contingency | 73,034,874 | - | 0.0% | - | 53,188,406 | - | 0.0% | - | 93,869,437 | - | 0.0% |
| Total Expenditures | 1,795,169,963 | 1,280,835,017 | 71.3% | 1,600,617,692 | 1,752,890,104 | 1,238,645,998 | 70.7% | 1,577,313,626 | 1,637,002,214 | 1,137,937,191 | 69.5% |
| Ending Fund Balance | 9,395,813 | 218,458,464 | | 191,427,267 | 7,037,448 | 253,563,590 | | 158,135,043 | 13,841,829 | 271,684,450 | |

As of April 30, 2020

General Fund (1) Balance Sheet

| | | | | | |
|---------------------|----------------------|---------------------------|---|----------------------|-----------------------------|
| Assets | | | Liabilities | | |
| | Cash | 275,624,785 | | Due To Other Funds | (187,753,262) |
| | Investments | 70,067,630 | | Accounts Payable | (2,983,305) |
| | Accounts Receivable | 119,857 | | Accrued Expenditures | <u>(94,801,918)</u> |
| | Due From Other Funds | 127,423,860 | | | |
| | Inventory | <u>3,035,306</u> | | | |
| | | | Total Liabilities | | (285,538,484) |
| Total Assets | | <u><u>476,271,438</u></u> | | | |
| | | | Fund Balance | | |
| | | | Beginning Balance | | (131,790,729) |
| | | | Revenues | | (1,069,425,161) |
| | | | Expenditures | | <u>1,010,482,936</u> |
| | | | Total Fund Balance | | <u>(190,732,954)</u> |
| | | | Total Liabilities and Fund Balance | | <u><u>(476,271,438)</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 | 460,889,486 | 98.1% | 442,127,249 | 440,553,515 | 440,544,323 | 100.0% | 419,678,233 | 416,651,894 | 419,588,841 | 100.7% |
| 1115 | Delinquent Property Taxes | 5,200,000 | 2,972,235 | 57.2% | 5,228,894 | 4,900,000 | 3,000,630 | 61.2% | 4,883,414 | 5,000,000 | 2,910,998 | 58.2% |
| 1117 | Motor Vehicle Taxes | 31,360,593 | 23,725,642 | 75.7% | 30,034,314 | 30,721,921 | 23,227,500 | 75.6% | 29,567,758 | 29,972,997 | 20,767,019 | 69.3% |
| 1119 | Franchise Taxes | 13,905,914 | 13,380,801 | 96.2% | 12,681,043 | 12,230,907 | 12,681,043 | 103.7% | 11,484,939 | 11,980,908 | 11,484,939 | 95.9% |
| 1131 | Occupational License Taxes | 174,043,000 | 109,794,570 | 63.1% | 165,754,818 | 170,493,750 | 108,155,455 | 63.4% | 162,374,610 | 161,100,000 | 110,031,936 | 68.3% |
| 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 | 227,436 | 44.8% | 508,252 | 478,500 | 271,891 | 56.8% | 479,270 | 401,000 | 249,591 | 62.2% |
| 1510 | Interest Income | 5,000,000 | 2,782,099 | 55.6% | 7,371,642 | 3,015,000 | 4,451,466 | 147.6% | 3,149,013 | 1,900,000 | 2,329,086 | 122.6% |
| 1900 | Other Local Revenues | 4,503,000 | 1,530,878 | 34.0% | 4,528,431 | 4,323,300 | 1,483,873 | 34.3% | 5,860,813 | 4,283,000 | 2,815,144 | 65.7% |
| 3111 | State SEEK Revenues | 232,487,382 | 189,152,523 | 81.4% | 247,934,805 | 242,117,316 | 203,099,801 | 83.9% | 248,012,271 | 246,348,362 | 206,032,433 | 83.6% |
| 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 | 1,202,754 | 67.0% | 1,796,614 | 1,893,000 | 1,196,780 | 63.2% | 1,895,654 | 1,748,000 | 1,311,419 | 75.0% |
| 3900 | On-Behalf Payments | 298,211,921 | 254,002,122 | 85.2% | 302,352,879 | 298,211,921 | 257,076,849 | 86.2% | 298,310,873 | 191,618,724 | 165,489,353 | 86.4% |
| 4100 | Unrestricted Federal Revenues | 10,000 | 8,128 | 81.3% | 10,809 | 8,000 | 10,809 | 135.1% | 8,185 | 2,800 | 8,185 | 292.3% |
| 5220 | Indirect Cost Transfers | 6,166,689 | 5,069,933 | 82.2% | 6,038,990 | 5,498,897 | 4,366,486 | 79.4% | 6,428,432 | 6,117,676 | 4,945,988 | 80.8% |
| Total Revenues | | 1,251,671,441 | 1,069,425,161 | 85.4% | 1,235,111,294 | 1,222,193,027 | 1,063,593,142 | 87.0% | 1,199,882,027 | 1,084,617,360 | 952,010,322 | 87.8% |
| Non-Operating Funds | | | | | | | | | | | | |
| Beginning Balance | | 131,790,729 | 131,790,729 | | 141,547,484 | 141,547,484 | 141,547,484 | | 153,608,044 | 153,608,044 | 153,608,044 | |

| | | 2019 - 2020 School Year | | | 2018 - 2019 School Year | | | | 2017 - 2018 School Year | | | |
|---|------------------------------------|-------------------------|--------------------|--------------|-------------------------|--------------------|----------------------|--------------|-------------------------|--------------------|----------------------|--------------|
| | | Budget | YTD Actual | % | End of Year Actual | Budget | End of Period Actual | % | End of Year Actual | Budget | End of Period Actual | % |
| General Fund Expenditures | | | | | | | | | | | | |
| Instruction (Teachers, Classroom Activities & Supplies, Textbooks) | | | | | | | | | | | | |
| 0100 | Salaries | 445,716,021 | 358,499,236 | 80.4% | 446,197,933 | 456,269,490 | 341,117,816 | 74.8% | 426,785,808 | 424,218,580 | 337,253,464 | 79.5% |
| 0200 | Employee Benefits | 236,839,868 | 194,092,873 | 82.0% | 235,638,848 | 232,702,805 | 194,538,598 | 83.6% | 229,680,379 | 159,680,680 | 127,764,491 | 80.0% |
| 0300 | Professional/Technical Services | 543,343 | 222,834 | 41.0% | 351,228 | 543,857 | 259,668 | 47.7% | 313,941 | 660,745 | 227,203 | 34.4% |
| 0400 | Property Services | 864,652 | 294,625 | 34.1% | 317,451 | 399,344 | 262,037 | 65.6% | 297,451 | 355,947 | 228,786 | 64.3% |
| 0500 | Other Purchased Services | 1,054,569 | 382,716 | 36.3% | 723,727 | 987,837 | 587,588 | 59.5% | 578,196 | 948,588 | 344,907 | 36.4% |
| 0600 | Supplies | 18,338,521 | 6,887,695 | 37.6% | 8,367,599 | 14,749,271 | 6,770,588 | 45.9% | 7,721,170 | 13,319,091 | 6,646,575 | 49.9% |
| 0700 | Property | 5,199,539 | 4,795,476 | 92.2% | 4,711,455 | 6,337,233 | 3,824,133 | 60.3% | 4,268,539 | 4,729,985 | 3,321,776 | 70.2% |
| 0800 | Miscellaneous | 1,752,218 | 433,579 | 24.7% | 467,744 | 555,347 | 414,021 | 74.6% | 506,361 | 572,912 | 426,392 | 74.4% |
| 1100 | Instruction | 710,308,732 | 565,609,035 | 79.6% | 696,775,985 | 712,545,185 | 547,774,448 | 76.9% | 670,151,845 | 604,486,528 | 476,213,595 | 78.8% |
| Student Support (Attendance, Guidance, Health) | | | | | | | | | | | | |
| 0100 | Salaries | 47,342,080 | 35,612,768 | 75.2% | 40,349,730 | 41,660,690 | 30,838,200 | 74.0% | 38,882,364 | 39,295,694 | 30,742,466 | 78.2% |
| 0200 | Employee Benefits | 22,080,546 | 18,062,841 | 81.8% | 21,522,985 | 21,393,220 | 17,963,908 | 84.0% | 21,088,434 | 14,182,574 | 11,778,574 | 83.0% |
| 0300 | Professional/Technical Services | 1,745,318 | 1,228,333 | 70.4% | 1,853,344 | 1,854,006 | 1,255,482 | 67.7% | 1,604,575 | 1,635,184 | 1,062,863 | 65.0% |
| 0400 | Property Services | 17,333 | 2,972 | 17.1% | 61,871 | 63,428 | 56,766 | 89.5% | 51,488 | 54,234 | 49,658 | 91.6% |
| 0500 | Other Purchased Services | 168,293 | 102,229 | 60.7% | 146,622 | 159,366 | 120,296 | 75.5% | 122,309 | 147,679 | 95,337 | 64.6% |
| 0600 | Supplies | 439,354 | 183,912 | 41.9% | 295,145 | 379,011 | 230,980 | 60.9% | 251,141 | 321,000 | 167,778 | 52.3% |
| 0700 | Property | 102,428 | 73,190 | 71.5% | 78,607 | 111,587 | 45,776 | 41.0% | 47,503 | 68,877 | 24,158 | 35.1% |
| 0800 | Miscellaneous | 211,606 | 116,838 | 55.2% | 25,599 | 29,939 | 17,374 | 58.0% | 25,829 | 30,415 | 17,470 | 57.4% |
| 2100 | Student Support | 72,106,959 | 55,383,084 | 76.8% | 64,333,903 | 65,651,246 | 50,528,781 | 77.0% | 62,073,643 | 55,735,658 | 43,938,305 | 78.8% |
| Instructional Staff Support (Professional Development, Goal Clarity Coaches) | | | | | | | | | | | | |
| 0100 | Salaries | 78,302,230 | 53,991,332 | 69.0% | 62,038,646 | 66,275,535 | 46,851,861 | 70.7% | 68,731,931 | 73,440,868 | 53,783,356 | 73.2% |
| 0200 | Employee Benefits | 37,487,989 | 26,928,904 | 71.8% | 32,399,684 | 36,774,288 | 30,638,554 | 83.3% | 36,464,088 | 25,392,321 | 20,884,843 | 82.2% |
| 0300 | Professional/Technical Services | 3,799,364 | 1,578,774 | 41.6% | 3,018,301 | 3,692,580 | 2,066,404 | 56.0% | 1,557,934 | 2,362,080 | 1,068,603 | 45.2% |
| 0400 | Property Services | 366,621 | 231,019 | 63.0% | 253,453 | 350,211 | 187,391 | 53.5% | 31,199 | 134,706 | 25,422 | 18.9% |
| 0500 | Other Purchased Services | 644,435 | 317,834 | 49.3% | 663,664 | 808,986 | 409,031 | 50.6% | 484,914 | 630,556 | 351,735 | 55.8% |
| 0600 | Supplies | 3,537,129 | 2,714,815 | 76.8% | 3,289,164 | 3,560,277 | 2,695,758 | 75.7% | 2,790,986 | 3,181,418 | 2,455,142 | 77.2% |
| 0700 | Property | 3,893,190 | 1,798,444 | 46.2% | 2,608,559 | 3,250,984 | 2,248,459 | 69.2% | 2,442,970 | 2,701,221 | 2,107,392 | 78.0% |
| 0800 | Miscellaneous | 177,110 | 60,434 | 34.1% | 167,785 | 184,697 | 82,521 | 44.7% | 94,573 | 101,149 | 60,784 | 60.1% |
| 2200 | Instructional Staff Support | 128,208,068 | 87,621,555 | 68.3% | 104,439,256 | 114,897,558 | 85,179,980 | 74.1% | 112,598,595 | 107,944,319 | 80,737,278 | 74.8% |

| | | 2019 - 2020 School Year | | | 2018 - 2019 School Year | | | | 2017 - 2018 School Year | | | |
|--|---------------------------------|-------------------------|-------------------|--------------|-------------------------|--------------------|----------------------|--------------|-------------------------|-------------------|----------------------|--------------|
| | | Budget | YTD Actual | % | End of Year Actual | Budget | End of Period Actual | % | End of Year Actual | Budget | End of Period Actual | % |
| District Administration (Superintendent, Board) | | | | | | | | | | | | |
| 0100 | Salaries | 4,004,927 | 3,117,536 | 77.8% | 3,562,356 | 3,823,129 | 2,627,548 | 68.7% | 2,563,463 | 2,859,821 | 1,938,571 | 67.8% |
| 0200 | Employee Benefits | 1,299,003 | 1,537,735 | 118.4% | 1,792,274 | 1,293,535 | 1,064,811 | 82.3% | 1,219,998 | 998,114 | 827,344 | 82.9% |
| 0300 | Professional/Technical Services | 1,302,664 | 834,812 | 64.1% | 923,979 | 1,359,997 | 774,925 | 57.0% | 1,557,146 | 1,484,489 | 1,006,347 | 67.8% |
| 0400 | Property Services | 10,760 | 5,385 | 50.0% | 22,833 | 24,776 | 20,040 | 80.9% | 7,747 | 7,826 | 5,667 | 72.4% |
| 0500 | Other Purchased Services | 282,118 | 106,423 | 37.7% | 146,792 | 171,423 | 107,740 | 62.9% | 106,329 | 245,695 | 85,000 | 34.6% |
| 0600 | Supplies | 315,787 | 54,755 | 17.3% | 104,555 | 141,812 | 73,484 | 51.8% | 80,661 | 100,399 | 59,485 | 59.2% |
| 0700 | Property | 25,300 | 15,452 | 61.1% | 12,752 | 28,458 | 11,934 | 41.9% | 71,325 | 78,369 | 36,290 | 46.3% |
| 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 | 5,769,088 | 77.5% | 6,651,351 | 6,932,609 | 4,762,776 | 68.7% | 5,690,353 | 5,858,425 | 4,041,739 | 69.0% |
| School Administration (Principal's Office) | | | | | | | | | | | | |
| 0100 | Salaries | 72,885,730 | 57,393,597 | 78.7% | 72,119,981 | 72,991,203 | 55,423,543 | 75.9% | 61,518,146 | 63,615,633 | 48,327,126 | 76.0% |
| 0200 | Employee Benefits | 32,626,091 | 29,714,510 | 91.1% | 36,309,332 | 31,926,406 | 26,409,008 | 82.7% | 30,800,851 | 22,919,304 | 18,862,029 | 82.3% |
| 0300 | Professional/Technical Services | 556,220 | 305,010 | 54.8% | 337,867 | 528,202 | 210,583 | 39.9% | 242,907 | 390,165 | 183,930 | 47.1% |
| 0400 | Property Services | 569,298 | 325,813 | 57.2% | 296,435 | 528,279 | 245,909 | 46.5% | 421,292 | 557,829 | 365,862 | 65.6% |
| 0500 | Other Purchased Services | 894,312 | 757,127 | 84.7% | 916,484 | 1,139,903 | 730,429 | 64.1% | 788,483 | 982,129 | 640,710 | 65.2% |
| 0600 | Supplies | 5,789,754 | 2,009,520 | 34.7% | 2,509,333 | 5,029,029 | 2,145,355 | 42.7% | 2,572,586 | 5,118,896 | 2,199,042 | 43.0% |
| 0700 | Property | 2,185,782 | 1,356,797 | 62.1% | 1,871,004 | 2,825,573 | 1,589,761 | 56.3% | 1,674,830 | 2,308,497 | 1,197,979 | 51.9% |
| 0800 | Miscellaneous | 68,867 | 35,654 | 51.8% | 82,059 | 118,605 | 71,718 | 60.5% | 80,944 | 199,016 | 53,043 | 26.7% |
| 2400 | School Administration | 115,576,054 | 91,898,027 | 79.5% | 114,442,495 | 115,087,200 | 86,826,306 | 75.4% | 98,100,039 | 96,091,467 | 71,829,722 | 74.8% |
| Business Support (Finance, Human Resources, IT) | | | | | | | | | | | | |
| 0100 | Salaries | 24,086,500 | 17,167,941 | 71.3% | 21,246,182 | 22,591,693 | 16,379,206 | 72.5% | 21,257,440 | 21,382,502 | 16,246,388 | 76.0% |
| 0200 | Employee Benefits | 12,806,443 | 11,065,467 | 86.4% | 13,304,237 | 13,751,555 | 11,410,195 | 83.0% | 13,916,522 | 10,481,406 | 9,250,149 | 88.3% |
| 0300 | Professional/Technical Services | 1,810,156 | 1,020,542 | 56.4% | 1,353,202 | 1,725,729 | 1,068,737 | 61.9% | 1,240,339 | 1,636,272 | 947,155 | 57.9% |
| 0400 | Property Services | 98,933 | (248,190) | -250.9% | 86,130 | 595,746 | 80,551 | 13.5% | 382,589 | 482,043 | 251,833 | 52.2% |
| 0500 | Other Purchased Services | 4,786,149 | 2,892,133 | 60.4% | 3,793,148 | 6,126,012 | 1,803,638 | 29.4% | 5,705,527 | 4,533,854 | 2,958,565 | 65.3% |
| 0600 | Supplies | 3,921,106 | 2,289,809 | 58.4% | 2,143,172 | 2,515,019 | 1,210,251 | 48.1% | 2,301,716 | 2,534,878 | 911,618 | 36.0% |
| 0700 | Property | 2,696,130 | 1,514,801 | 56.2% | 3,083,721 | 3,052,031 | 1,669,489 | 54.7% | 3,562,251 | 4,576,254 | 2,545,491 | 55.6% |
| 0800 | Miscellaneous | 453,968 | 186,303 | 41.0% | 171,645 | 392,853 | 150,088 | 38.2% | 284,006 | 347,814 | 149,639 | 43.0% |
| 2500 | Business Support | 50,659,384 | 35,888,807 | 70.8% | 45,181,437 | 50,750,638 | 33,772,155 | 66.5% | 48,650,390 | 45,975,023 | 33,260,838 | 72.3% |

| | | 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 | 37,372,798 | 69.6% | 48,942,750 | 51,527,074 | 37,879,548 | 73.5% | 49,182,148 | 53,136,216 | 38,051,258 | 71.6% |
| 0200 | Employee Benefits | 26,177,171 | 18,601,002 | 71.1% | 23,335,643 | 24,529,642 | 18,527,594 | 75.5% | 22,399,966 | 23,050,491 | 17,358,382 | 75.3% |
| 0300 | Professional/Technical Services | 1,150,481 | 590,911 | 51.4% | 1,436,701 | 1,595,763 | 907,215 | 56.9% | 1,399,641 | 1,594,156 | 1,054,021 | 66.1% |
| 0400 | Property Services | 23,398,102 | 14,191,226 | 60.7% | 16,819,348 | 24,522,132 | 13,284,203 | 54.2% | 15,721,753 | 22,833,890 | 10,217,744 | 44.7% |
| 0500 | Other Purchased Services | 1,728,513 | (639,954) | -37.0% | 699,463 | 2,280,327 | 453,342 | 19.9% | 2,011,917 | 3,248,139 | 1,639,019 | 50.5% |
| 0600 | Supplies | 23,185,458 | 19,490,365 | 84.1% | 22,555,732 | 25,449,007 | 17,849,558 | 70.1% | 24,315,124 | 25,449,088 | 19,088,967 | 75.0% |
| 0700 | Property | 3,258,344 | 1,799,023 | 55.2% | 2,461,885 | 3,151,392 | 1,984,785 | 63.0% | 2,490,420 | 3,112,682 | 1,389,668 | 44.6% |
| 0800 | Miscellaneous | 1,208,354 | 111,410 | 9.2% | 108,292 | 118,040 | 98,901 | 83.8% | 121,253 | 138,303 | 110,296 | 79.7% |
| 2600 | Plant Operations & Maintenance | 133,835,866 | 91,516,781 | 68.4% | 116,359,814 | 133,173,376 | 90,985,145 | 68.3% | 117,642,222 | 132,562,964 | 88,909,355 | 67.1% |
| Transportation (Buses, Student Activity Buses) | | | | | | | | | | | | |
| 0100 | Salaries | 47,766,990 | 37,118,337 | 77.7% | 47,518,878 | 48,322,651 | 36,410,108 | 75.3% | 45,358,888 | 45,701,792 | 35,628,188 | 78.0% |
| 0200 | Employee Benefits | 19,032,310 | 17,934,701 | 94.2% | 23,354,992 | 18,676,256 | 17,313,706 | 92.7% | 20,966,152 | 17,494,710 | 15,747,277 | 90.0% |
| 0300 | Professional/Technical Services | 139,729 | (155,947) | -111.6% | (1,234,944) | 124,592 | (805,884) | -646.8% | (864,175) | 123,380 | (492,461) | -399.1% |
| 0400 | Property Services | 106,768 | 51,228 | 48.0% | 32,432 | 58,444 | 26,808 | 45.9% | 25,951 | 47,501 | 20,133 | 42.4% |
| 0500 | Other Purchased Services | 3,133,184 | 3,062,320 | 97.7% | 3,652,458 | 5,717,125 | 3,357,210 | 58.7% | 3,001,722 | 2,915,249 | 2,380,789 | 81.7% |
| 0600 | Supplies | 8,709,218 | 7,519,079 | 86.3% | 9,523,459 | 9,752,044 | 7,997,059 | 82.0% | 8,481,400 | 8,752,308 | 7,338,622 | 83.8% |
| 0700 | Property | 10,736,558 | 5,840,977 | 54.4% | 4,452,051 | 7,347,846 | 1,070,483 | 14.6% | 10,814,113 | 11,272,183 | 7,983,489 | 70.8% |
| 0800 | Miscellaneous | 80,250 | 50,002 | 62.3% | 61,273 | 188,836 | 36,630 | 19.4% | 59,390 | 80,812 | 40,852 | 50.6% |
| 2700 | Transportation | 89,705,005 | 71,420,695 | 79.6% | 87,360,599 | 90,187,795 | 65,406,121 | 72.5% | 87,843,441 | 86,387,934 | 68,646,889 | 79.5% |
| Other Instructional Support (Teacherpreneur) | | | | | | | | | | | | |
| 0100 | Salaries | - | - | | 44,772 | 33,966 | 33,111 | 97.5% | 33,832 | 30,138 | 26,243 | 87.1% |
| 0200 | Employee Benefits | - | - | | 2,254 | 1,271 | 1,699 | 133.6% | 1,813 | 1,791 | 1,178 | 65.8% |
| 2900 | Other Instruction Support | - | - | | 47,026 | 35,237 | 34,810 | 98.8% | 35,645 | 31,929 | 27,420 | 85.9% |
| Food Service (School Cafeteria Operation) | | | | | | | | | | | | |
| 0100 | Salaries | 70,133 | 48,709 | 69.5% | - | - | - | | - | - | 1,178 | |
| 0200 | Employee Benefits | - | 17,087 | | - | - | - | | - | - | - | |
| 0800 | Miscellaneous | 17,000 | (37) | | 22,116 | - | - | | 16,060 | - | - | |
| 3100 | Food Service | 87,133 | 65,759 | 75.5% | 22,116 | - | - | | 16,060 | - | 1,178 | |

| | | 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 | 1,554,312 | 62.6% | 1,864,606 | 2,160,256 | 1,550,861 | 71.8% | 1,936,833 | 2,098,894 | 1,544,148 | 73.6% |
| 0200 | Employee Benefits | 1,095,632 | 838,900 | 76.6% | 1,019,439 | 1,076,070 | 887,754 | 82.5% | 1,042,476 | 755,091 | 594,196 | 78.7% |
| 0300 | Professional/Technical Services | 16,190 | 8,180 | 50.5% | 4,709 | 6,337 | 4,809 | 75.9% | 235 | 4,869 | 235 | 4.8% |
| 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 | 5,922 | 44.7% | 11,375 | 14,279 | 7,545 | 52.8% | 14,560 | 17,100 | 12,381 | 72.4% |
| 0600 | Supplies | 18,315 | 7,281 | 39.8% | 23,135 | 29,587 | 10,936 | 37.0% | 15,552 | 23,957 | 8,034 | 33.5% |
| 0700 | Property | 8,685 | 2,307 | 26.6% | 21,160 | 23,111 | 19,182 | 83.0% | 13,428 | 20,003 | 6,130 | 30.6% |
| 0800 | Miscellaneous | 9,411 | 1,051 | 11.2% | 9,801 | 15,063 | 6,075 | 40.3% | 3,499 | 8,358 | 1,350 | 16.2% |
| 3300 | Community Services | 3,647,926 | 2,419,842 | 66.3% | 2,954,225 | 3,326,278 | 2,487,163 | 74.8% | 3,027,897 | 2,929,622 | 2,167,787 | 74.0% |
| Architectural & Engineering (District Supervising Architects) | | | | | | | | | | | | |
| 0100 | Salaries | 898,471 | 685,195 | 76.3% | 696,078 | 762,459 | 531,243 | 69.7% | 717,019 | 727,025 | 545,916 | 75.1% |
| 0200 | Employee Benefits | 342,251 | 298,948 | 87.3% | 335,557 | 351,862 | 286,072 | 81.3% | 346,746 | 270,527 | 225,310 | 83.3% |
| 0300 | Professional/Technical Services | 283,701 | 64,274 | 22.7% | 100,915 | 165,830 | 33,365 | 20.1% | 1,429 | 4,900 | 1,054 | 21.5% |
| 0400 | Property Services | 1,982 | 408 | 20.6% | 618 | 1,000 | 535 | 53.5% | - | 1,000 | - | 0.0% |
| 0500 | Other Purchased Services | 13,300 | 4,711 | 35.4% | 11,988 | 14,469 | 8,655 | 59.8% | 8,582 | 14,200 | 5,684 | 40.0% |
| 0600 | Supplies | 22,569 | 12,098 | 53.6% | 12,198 | 24,384 | 10,334 | 42.4% | 14,176 | 20,013 | 11,392 | 56.9% |
| 0700 | Property | 8,179 | 2,098 | 25.7% | 1,310 | 5,964 | 1,310 | 22.0% | 23,874 | 27,111 | 21,347 | 78.7% |
| 0800 | Miscellaneous | 21,800 | 2,909 | 13.3% | 2,347 | 1,500 | 1,295 | 86.3% | 1,335 | 2,700 | 970 | 35.9% |
| 4300 | Architectural & Engineering | 1,592,253 | 1,070,641 | 67.2% | 1,161,011 | 1,327,468 | 872,808 | 65.7% | 1,113,161 | 1,067,476 | 811,673 | 76.0% |
| 5200 | Operating Transfers Out | 1,910,000 | 1,819,621 | 95.3% | 5,138,831 | 2,036,994 | 2,067,860 | 101.5% | 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 | 1,010,482,936 | 72.8% | 1,244,868,049 | 1,349,139,990 | 970,698,353 | 71.9% | 1,211,942,587 | 1,234,511,584 | 872,096,255 | 70.6% |
| Ending Fund Balance | | (4,651,711) | 190,732,954 | | 131,790,729 | 14,600,522 | 234,442,273 | | 141,547,484 | 3,713,821 | 233,522,111 | |

As of April 30, 2020

Special Revenue Fund (2) Balance Sheet

| | | | |
|---------------------|----------------------|---|----------------------|
| Assets | | Liabilities | |
| | Due From Other Funds | | Accounts Payable |
| | Accounts Receivable | | Due To Other Funds |
| | 107,909,622 | | (628,311) |
| | 214,728 | | (109,164,547) |
| | | | |
| Total Assets | 108,124,350 | Total Liabilities | (109,792,858) |
| | | | |
| | | Fund Balance | |
| | | Beginning Balance | (9,191,713) |
| | | Revenues | (84,281,028) |
| | | Expenditures | 95,141,249 |
| | | | |
| | | Total Fund Balance | 1,668,508 |
| | | | |
| | | Total Liabilities and Fund Balance | (108,124,350) |

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 | 4,498 | 23,796 | 529.0% | 30,934 | 1,397 | 23,306 | 1668.3% | 10,356 | - | 7,079 | |
| 1700 Student Fees | 52,321 | 595 | 1.1% | 24,481 | 68,383 | 24,481 | 35.8% | - | - | - | |
| 1900 Local Grants and Contributions | 5,823,951 | 2,603,842 | 44.7% | 4,216,634 | 4,475,407 | 2,827,943 | 63.2% | 12,003,218 | 5,067,758 | 6,246,783 | 123.3% |
| 3200 State Grants | 35,901,214 | 26,229,916 | 73.1% | 31,675,824 | 33,565,096 | 21,590,535 | 64.3% | 33,886,228 | 31,411,615 | 25,846,803 | 82.3% |
| 4300 Direct Federal Grants | 17,262,769 | 961,051 | 5.6% | 2,231,614 | 15,695,057 | 1,321,968 | 8.4% | 18,357,531 | 15,108,257 | 13,093,247 | 86.7% |
| 4500 Federal Grants Through State | 74,270,486 | 50,811,303 | 68.4% | 74,290,824 | 74,593,805 | 48,732,246 | 65.3% | 70,330,081 | 69,471,222 | 41,635,136 | 18.8% |
| 4700 Federal Grants Thru Intermediary | 1,098,323 | 480,376 | 43.7% | 731,650 | 631,688 | 469,968 | 74.4% | 907,069 | 664,528 | 612,775 | 6265.4% |
| 4810 Medicaid Reimbursement | 3,757,692 | 1,345,529 | 35.8% | 1,961,865 | 2,048,478 | 1,503,394 | 73.4% | 1,583,110 | - | - | |
| 5210 Operating Transfers In | 2,421,000 | 1,824,621 | 75.4% | 2,070,995 | 2,454,264 | 2,070,935 | 84.4% | 1,950,269 | 252,054 | 1,515,395 | 0.0% |
| Total Revenues | 140,592,254 | 84,281,028 | 59.9% | 117,234,821 | 133,533,575 | 78,564,776 | 58.8% | 139,027,862 | 121,975,434 | 88,957,218 | 72.9% |
| 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 | 81,849,147 | 55,243,719 | 67.5% | 63,254,041 | 81,840,472 | 46,843,451 | 57.2% | 81,801,181 | 79,949,356 | 62,843,843 | 78.6% |
| 2100 Student Support | 4,908,966 | 3,189,043 | 65.0% | 3,827,636 | 3,244,671 | 2,782,590 | 85.8% | 3,949,486 | 3,951,735 | 3,096,615 | 78.4% |
| 2200 Instructional Staff Support | 37,640,646 | 26,955,911 | 71.6% | 36,402,816 | 33,029,655 | 26,325,669 | 79.7% | 42,625,636 | 42,839,035 | 27,970,695 | 65.3% |
| 2300 District Administration | 210,470 | 62,612 | 29.7% | 162,874 | 72,873 | 139,162 | 191.0% | 191,290 | 30,549 | 148,559 | 486.3% |
| 2400 School Administration | 131,736 | 334,608 | 254.0% | 584,676 | 146,680 | 379,876 | 259.0% | 462,830 | 179,154 | 356,169 | 198.8% |
| 2500 Business Support | 2,244,443 | 368,704 | 16.4% | 640,797 | 1,271,209 | 498,499 | 39.2% | 1,180,057 | 1,688,761 | 888,797 | 52.6% |
| 2600 Plant Operations & Maintenance | 34,900 | 815,145 | 2335.7% | 1,010,374 | 25,700 | 706,427 | 2748.7% | 324,114 | 1,074 | 224,501 | 20910.5% |
| 2700 Transportation | 1,135,023 | 508,482 | 44.8% | 1,831,490 | 2,024,350 | 1,297,598 | 64.1% | 1,469,636 | 3,631,988 | 647,576 | 17.8% |
| 3300 Community Services | 9,623,185 | 5,694,243 | 59.2% | 8,148,356 | 9,057,013 | 5,645,067 | 62.3% | 7,153,686 | 7,061,881 | - | |
| 5200 Operating Transfers Out | 3,036,753 | 1,949,930 | 64.2% | 2,395,712 | 2,933,826 | 1,619,699 | 55.2% | 2,626,084 | 2,998,667 | 1,994,047 | 0.0% |
| Total Expenditures | 140,815,269 | 95,141,249 | 67.6% | 118,258,772 | 133,646,449 | 86,253,695 | 64.5% | 141,784,000 | 142,540,753 | 103,508,735 | 72.6% |
| Ending Fund Balance | 8,968,698 | (1,668,508) | | 9,191,713 | 10,102,790 | 2,526,745 | | 10,215,664 | (7,593,517) | 158,989 | |

As of April 30, 2020

District Activity Funds (22) Balance Sheet

| | | | |
|----------------------|-------------------------|---|---------------------------|
| Assets | | Liabilities | |
| Due From Other Funds | <u>3,816,052</u> | Accounts Payable | <u>(51,351)</u> |
| Total Assets | <u><u>3,816,052</u></u> | Total Liabilities | <u><u>(51,351)</u></u> |
| | | Fund Balance | |
| | | Beginning Balance | (3,237,406) |
| | | Revenues | (3,175,908) |
| | | Expenditures | <u>2,648,613</u> |
| | | Total Fund Balance | <u>(3,764,701)</u> |
| | | Total Liabilities and Fund Balance | <u><u>(3,816,052)</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 | 2,858,904 | 226.9% | 3,941,998 | 3,966,135 | 3,258,769 | 82.2% | 3,639,006 | 3,509,092 | 2,685,336 | 76.5% |
| 1900 Local Grants and Contributions | 82,046 | 317,004 | 386.4% | 410,199 | 3,966,135 | 330,118 | 8.3% | 272,353 | 268,440 | 221,842 | 82.6% |
| Total Revenues | 1,342,171 | 3,175,908 | 236.6% | 4,352,197 | 7,932,269 | 3,588,886 | 45.2% | 3,911,359 | 3,777,532 | 2,907,177 | 77.0% |
| 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 | 1,921,057 | 2,607,169 | 135.7% | 3,629,301 | 6,793,741 | 2,798,237 | 41.2% | 2,588,886 | 4,988,529 | 2,109,505 | 42.3% |
| 2600 Plant Operations & Maintenance | 108,280 | 41,444 | 38.3% | 68,179 | 231,784 | 44,499 | 19.2% | 79,963 | 227,977 | 55,877 | 24.5% |
| Total Expenditures | 2,029,337 | 2,648,613 | 130.5% | 3,697,480 | 7,025,524 | 2,842,736 | 40.5% | 2,668,849 | 5,216,507 | 2,165,382 | 41.5% |
| Ending Fund Balance | 2,550,240 | 3,764,701 | | 3,237,406 | 3,489,434 | 3,328,839 | 95.4% | 2,582,689 | (1,438,975) | 741,795 | -51.6% |
| 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 April 30, 2020

Building Fund (320) Balance Sheet

| | | | |
|----------------------|-------------------|---|---------------------|
| Assets | | Fund Balance | |
| Due from Other Funds | 15,856,633 | Beginning Balance | (4,180,415) |
| | | Revenues | (39,806,019) |
| Total Assets | <u>15,856,633</u> | Expenditures | <u>28,129,801</u> |
| | | Total Fund Balance | <u>(15,856,633)</u> |
| | | Total Liabilities and Fund Balance | <u>(15,856,633)</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 | 18,307,572 | Due To Other Funds | (631,589) |
| Due From Other Funds | <u>47,646,770</u> | Accounts Payable | <u>(615,561)</u> |
| Total Assets | <u>65,954,343</u> | Total Liabilities | (1,247,150) |
| | | Fund Balance | |
| | | Beginning Balance | (97,624,465) |
| | | Revenues | (7,588,328) |
| | | Expenditures | <u>40,505,600</u> |
| | | Total Fund Balance | <u>(64,707,193)</u> |
| | | Total Liabilities and Fund Balance | <u>(65,954,343)</u> |

Construction Fund is used to account for multi-year renovation and construction projects, generally funded by General Fund, Building Fund, or bond sales.

| 2019 - 2020 School Year | | | 2018 - 2019 School Year | | | | 2017 - 2018 School Year | | | |
|-------------------------|------------|--------|-------------------------|------------|----------------------|--------|-------------------------|------------|----------------------|--------|
| Budget | YTD Actual | % | End of Year Actual | Budget | End of Period Actual | % | End of Year Actual | Budget | End of Period Actual | % |
| | | | | | | | | | | |
| 40,500,000 | 39,708,760 | 98.0% | 37,943,111 | 39,318,221 | 37,943,111 | 96.5% | 37,233,164 | 34,300,000 | 37,233,164 | 108.6% |
| 204,000 | 97,259 | 47.7% | 102,096 | 200,000 | 96,361 | 48.2% | 203,753 | 200,000 | 197,120 | 98.6% |
| - | - | | - | - | - | | - | 180,000 | - | 0.0% |
| 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% |
| 4,180,415 | 4,180,415 | 100.0% | 9,459,699 | 9,459,699 | 9,459,699 | 100.0% | 1,092,048 | 1,092,048 | 1,092,048 | 100.0% |
| 40,704,000 | 28,129,801 | 69.1% | 43,324,491 | 39,518,221 | 36,891,383 | 93.4% | 29,069,266 | 34,680,000 | 25,504,222 | 73.5% |
| 40,704,000 | 28,129,801 | 69.1% | 43,324,491 | 39,518,221 | 36,891,383 | 93.4% | 29,069,266 | 34,680,000 | 25,504,222 | 73.5% |
| 4,180,415 | 15,856,633 | | 4,180,415 | 9,459,699 | 10,607,788 | | 9,459,699 | 1,092,048 | 13,018,110 | |
| | | | | | | | | | | |
| - | 349,399 | | 71,337 | - | 64,150 | | 124,902 | - | 250,522 | |
| - | - | | - | 1,605,101 | - | 0.0% | 45,497 | - | - | |
| 34,000,000 | - | 0.0% | 90,362,974 | 45,093,293 | 29,625,000 | 65.7% | - | 50,000,000 | - | 0.0% |
| - | 7,238,929 | | 16,609,998 | - | 9,831,127 | | 4,556,264 | - | 1,388,150 | |
| 34,000,000 | 7,588,328 | 22.3% | 107,044,309 | 46,698,394 | 39,520,277 | 84.6% | 4,726,663 | 50,000,000 | 1,638,672 | 3.3% |
| 97,624,465 | 97,624,465 | | 46,860,175 | 46,860,175 | 46,860,175 | | 97,840,554 | 97,840,554 | 97,840,554 | |
| 34,000,000 | 37,563,228 | 110.5% | 53,010,838 | 47,216,836 | 36,937,966 | 78.2% | 51,639,838 | 50,000,000 | 27,801,267 | 55.6% |
| - | - | | 497,067 | - | 221,743 | | - | - | (950) | |
| - | 2,942,371 | | 2,772,114 | - | 3,671,460 | | 4,067,204 | - | 3,050,482 | |
| 34,000,000 | 40,505,600 | 119.1% | 56,280,019 | 47,216,836 | 40,831,169 | 86.5% | 55,707,042 | 50,000,000 | 30,850,800 | 61.7% |
| 97,624,465 | 64,707,193 | | 97,624,465 | 46,341,733 | 45,549,283 | | 46,860,175 | 97,840,554 | 68,628,427 | |

As of April 30, 2020

Debt Service Fund (400) Balance Sheet

| | |
|---|--------------|
| Fund Balance | |
| Beginning Balance | - |
| Revenues | (39,829,409) |
| Expenditures | 39,829,409 |
| | <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 | 6,537,553 | Due To Other Funds | (6,932,724) |
| Accounts Receivable | 2,218,090 | Accounts Payable | (425,451) |
| Inventory | 3,358,131 | 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 | 14,692,784 | | |
| | <hr/> | Total Liabilities | (103,787,182) |
| Total Assets | 46,233,321 | | |
| | <hr/> <hr/> | | |
| | | Fund Balance | |
| | | Beginning Balance | 57,500,175 |
| | | Revenues | (58,129,144) |
| | | Expenditures | <hr/> 58,182,830 |
| | | Total Fund Balance | <hr/> 57,553,861 |
| | | Total Liabilities and Fund Balance | <hr/> <hr/> (46,233,321) |

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 | 9,704,227 | 81.5% | 10,982,285 | 9,500,000 | 10,435,859 | 109.9% | 9,449,764 | 7,900,000 | 10,271,822 | 130.0% |
| 4300 Federal Direct Reimbursements | 2,620,000 | 1,977,143 | 75.5% | 2,621,896 | 2,600,000 | 1,970,128 | 75.8% | 2,607,925 | 1,063,714 | 1,962,419 | 184.5% |
| 5210 Operating Transfers In | 49,334,000 | 28,148,039 | 57.1% | 38,116,196 | 48,160,691 | 34,153,605 | 70.9% | 34,659,363 | 43,407,000 | 31,521,554 | 72.6% |
| Total Revenues | 63,854,000 | 39,829,409 | 62.4% | 51,720,377 | 60,260,691 | 46,559,593 | 77.3% | 46,717,052 | 52,370,714 | 43,755,795 | 83.6% |
| Debt Service Expenditures | | | | | | | | | | | |
| 5100 Debt Service | 63,854,000 | 39,829,409 | 62.4% | 51,720,377 | 60,260,691 | 46,559,593 | 77.3% | 46,717,052 | 52,370,714 | 43,755,795 | 83.6% |
| Total Expenditures | 63,854,000 | 39,829,409 | 62.4% | 51,720,377 | 60,260,691 | 46,559,593 | 77.3% | 46,717,052 | 52,370,714 | 43,755,795 | 83.6% |
| Ending Fund Balance | - | - | | - | - | - | | - | - | - | |
| Food Service Enterprise Fund | | | | | | | | | | | |
| Food Service Revenues | | | | | | | | | | | |
| 1510 Interest Income | 120,000 | 89,207 | 74.3% | 170,812 | 100,000 | 138,710 | 138.7% | 101,428 | 101,428 | 79,612 | 78.5% |
| 1600 Food Sales | 4,600,000 | 2,296,576 | 49.9% | 3,023,797 | 4,500,000 | 2,590,914 | 57.6% | 3,004,729 | 5,290,000 | 2,672,788 | 50.5% |
| 1900 Local Contributions | 50,000 | 20,974 | 41.9% | (13,663) | 71,943 | 33,178 | 46.1% | 5,855 | 33,100 | 8,257 | 24.9% |
| 3200 State Grants | - | - | | 499,313 | - | - | | 514,501 | - | - | |
| 3900 On-Behalf Payments | - | 10,265,603 | | 4,346,901 | 4,550,566 | 3,314,706 | 72.8% | 4,550,566 | 3,687,631 | 3,187,920 | 86.4% |
| 4500 Federal Grants Through State | 66,480,906 | 45,456,784 | 68.4% | 54,592,235 | 70,972,222 | 51,935,294 | 73.2% | 54,519,788 | 56,983,897 | 47,978,497 | 84.2% |
| 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 | 5,000 | 11.2% |
| Total Revenues | 71,250,906 | 58,129,144 | 81.6% | 69,007,812 | 80,204,731 | 58,012,801 | 72.3% | 69,854,204 | 70,333,393 | 53,932,075 | 76.7% |
| 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 | 55,062,827 | 50.2% | 68,543,925 | 94,352,273 | 45,800,427 | 48.5% | 73,114,095 | 101,357,621 | 49,429,087 | 48.8% |
| 5100 Debt Service | - | - | | - | 1,113,962 | - | 0.0% | - | - | 1,123,900 | |
| 5200 Operating Transfers Out | 3,840,000 | 3,120,002 | 81.3% | 3,643,278 | 6,924,529 | 2,746,787 | 39.7% | 3,807,348 | 3,360,000 | 2,956,999 | |
| Total Expenditures | 113,562,621 | 58,182,830 | 51.2% | 72,187,203 | 102,390,764 | 48,547,214 | 47.4% | 76,921,443 | 104,717,621 | 53,509,986 | 51.1% |
| Ending Fund Balance | (99,811,890) | (57,553,861) | | (57,500,175) | (76,506,817) | (44,855,196) | | (54,320,784) | (81,637,773) | (46,831,456) | |
| | | | | | | | | | | | |

As of April 30, 2020

Daycare Operations Enterprise Fund (52) Balance Sheet

| | | | | | |
|---------------------|---|-----------------------|---|--|-------------------------|
| Assets | | | Liabilities | | |
| | Due From Other Funds | 631,457 | | Unfunded Pension Liability | (100,681) |
| | Deferred Outflows - Pension Contributions | <u>16,692</u> | | Deferred Inflows - Pension Investments | <u>(8,868)</u> |
| Total Assets | | <u><u>648,149</u></u> | Total Liabilities | | (109,549) |
| | | | | | |
| | | | Fund Balance | | |
| | | | | Beginning Balance | (489,421) |
| | | | | Revenues | (157,877) |
| | | | | Expenditures | <u>108,698</u> |
| | | | Total Fund Balance | | <u>(538,600)</u> |
| | | | Total Liabilities and Fund Balance | | <u><u>(648,149)</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>(32,492)</u> | | Beginning Balance | (57,862) |
| Total Liabilities | | <u><u>(32,492)</u></u> | | Revenues | (50,934) |
| | | | | Expenditures | <u>141,288</u> |
| | | | Total Fund Balance | | <u>32,492</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 | - | 67 | | 7,034 | 7,034 | 5,946 | 84.5% | 3,827 | 50,561 | 2,812 | 5.6% |
| 3200 State Grants | 18,181 | 134,664 | 740.7% | 269,163 | 269,163 | 216,357 | 80.4% | 303,728 | 303,728 | 236,947 | 78.0% |
| 3900 On-Behalf Payments | - | 23,146 | | 24,521 | 38,474 | 29,697 | 77.2% | 38,474 | 44,792 | 38,724 | 86.5% |
| Total Revenues | 18,181 | 157,877 | 868.4% | 300,718 | 314,671 | 252,000 | 80.1% | 346,029 | 399,081 | 278,483 | 69.8% |
| 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 | 108,698 | 18.1% | (435,894) | 730,339 | 100,473 | 13.8% | 237,015 | 771,039 | 248,951 | 32.3% |
| Total Expenditures | 600,562 | 108,698 | 18.1% | (435,894) | 730,339 | 100,473 | 13.8% | 237,015 | 771,039 | 248,951 | 32.3% |
| Ending Fund Balance | (92,960) | 538,600 | | 489,421 | (662,860) | (95,665) | | (247,191) | (728,163) | (326,672) | |
| Enterprise Programs Fund | | | | | | | | | | | |
| Enterprise Programs Revenues | | | | | | | | | | | |
| 1800 Daycare Fees | 15,033 | 23,639 | 157.2% | 18,892 | 23,000 | 10,935 | 47.5% | 24,224 | 23,061 | 14,087 | 61.1% |
| 1900 Local Contributions | 12,320 | 27,295 | 221.6% | 39,084 | 39,084 | 28,819 | 73.7% | 37,630 | 37,630 | 26,745 | 71.1% |
| 3900 On-Behalf Payments | - | - | | 3,521 | 4,936 | - | 0.0% | 4,936 | 3,987 | 3,447 | 86.5% |
| 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 | 50,934 | 41.6% | 154,388 | 163,945 | 41,679 | 25.4% | 161,239 | 162,785 | 44,279 | 27.2% |
| 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 | 107,671.00 | 103.2% | 105,421 | 113,162 | 103,970 | 91.9% | 104,550 | 107,061 | 106,749 | 99.7% |
| 2200 Instructional Staff Support | 59,823 | 18,328.00 | 30.6% | 14,980 | 65,704 | 14,555 | 22.2% | 21,476 | 66,242 | 20,621 | 31.1% |
| 3300 Community Services | 15,033 | 15,288.89 | 101.7% | 20,907 | 29,861 | 14,204 | 47.6% | 31,103 | 30,155 | 22,059 | 73.2% |
| Total Expenditures | 179,231 | 141,288 | 78.8% | 141,308 | 208,727 | 132,729 | 63.6% | 157,129 | 203,457 | 149,429 | 73.4% |
| Ending Fund Balance | 984 | (32,492) | | 57,862 | 0 | (46,268) | | 44,782 | (0) | (64,478) | |

As of April 30, 2020

Adult Education Enterprise Fund (54) Balance Sheet

| | | | | |
|---------------------|----------------|--|---|------------------|
| Assets | | | Liabilities | |
| Cash | 304,459 | | Due To Other Funds | (1,991) |
| Total Assets | 304,459 | | Total Liabilities | (1,991) |
| | | | Fund Balance | |
| | | | Beginning Balance | (274,953) |
| | | | Revenues | (114,888) |
| | | | Expenditures | 87,373 |
| | | | Total Fund Balance | (302,468) |
| | | | Total Liabilities and Fund Balance | (304,459) |

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

Tuition Preschool Enterprise Fund (59) Balance Sheet

| | | | | |
|---|----------------|--|---|--------------------|
| Assets | | | Liabilities | |
| Due from Other Funds | 510,181 | | Unfunded Pension Liabilities | (1,441,638) |
| Deferred Outflows - Pension Contributions | 239,008 | | Deferred Inflows - Pension Investments | (126,977) |
| Total Assets | 749,189 | | Total Liabilities | (1,568,615) |
| | | | Fund Balance | |
| | | | Beginning Balance | 960,422 |
| | | | Revenues | (797,672) |
| | | | Expenditures | 656,676 |
| | | | Total Fund Balance | 819,426 |
| | | | Total Liabilities and Fund Balance | (749,189) |

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 | 3,459 | 160.1% | 5,158 | 5,158 | 4,070 | 78.9% | 2,579 | 2,579 | 2,009 | 77.9% |
| 1800 Daycare Fees | 100,539 | 111,429 | 110.8% | 183,017 | 213,768 | 172,055 | 80.5% | 212,071 | 276,788 | 172,445 | 62.3% |
| 3900 On-Behalf Payments | - | - | | 31,525 | 31,625 | 21,421 | 67.7% | 31,625 | 34,618 | 29,952 | 86.5% |
| Total Revenues | 102,699 | 114,888 | 111.9% | 219,700 | 250,551 | 197,546 | 78.8% | 246,275 | 313,985 | 204,406 | 65.1% |
| 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 | 1,561 | 70.6% | 28,976 | 30,627 | 23,193 | 75.7% |
| 2200 Instructional Staff Support | 372,506 | 82,373 | 22.1% | 168,941 | 475,080 | 114,002 | 24.0% | 139,181 | 450,475 | 109,204 | 24.2% |
| 5200 Operating Transfers Out | 5,000 | 5,000 | 100.0% | 5,000 | 5,000 | 5,000 | 100.0% | 4,920 | 5,000 | 4,919 | 98.4% |
| Total Expenditures | 377,676 | 87,373 | 23.1% | 176,152 | 482,290 | 120,563 | 25.0% | 173,077 | 486,102 | 137,316 | 28.2% |
| Ending Fund Balance | (24) | 302,468 | | 274,953 | (334) | 308,388 | | 231,405 | (13,910) | 225,297 | |
| Tuition Preschool Enterprise Fund | | | | | | | | | | | |
| Tuition Preschool Revenues | | | | | | | | | | | |
| 1300 Tuition | 656,268 | 544,446 | 83.0% | 742,039 | 885,286 | 664,892 | 75.1% | 889,911 | 889,911 | 809,129 | 90.9% |
| 3900 On-Behalf Payments | - | 253,226 | | 219,651 | 179,135 | 120,631 | 67.3% | 179,135 | 146,311 | 126,477 | 86.4% |
| Total Revenues | 656,268 | 797,672 | 121.5% | 961,690 | 1,064,421 | 785,522 | 73.8% | 1,069,046 | 1,036,222 | 935,607 | 90.3% |
| 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 | 656,676 | 81.2% | 684,825 | 1,254,746 | 762,934 | 60.8% | 1,095,591 | 1,184,065 | 741,908 | 62.7% |
| 2200 Instructional Staff Support | 1,768 | - | 0.0% | 22,906 | 33,427 | 22,906 | 68.5% | 2,248 | - | - | |
| Total Expenditures | 810,374 | 656,676 | 81.0% | 707,731 | 1,288,173 | 785,840 | 61.0% | 1,097,839 | 1,184,065 | 741,908 | 62.7% |
| Ending Fund Balance | (1,114,528) | (819,426) | | (960,422) | (1,438,134) | (1,214,699) | | (1,214,381) | (1,333,432) | (991,889) | |

As of April 30, 2020

Trust & Agency Fund (60 & 7000) Balance Sheet

| Assets | | Fund Balance | |
|---------------------|--------------------------------|---|----------------------------------|
| Cash | 646,856 | Beginning Balance | (3,040,900) |
| Investments | 1,273,339 | Revenues | (195,052) |
| Accounts Receivable | <u>710,007</u> | Expenditures | <u>605,750</u> |
| Total Assets | <u><u>2,630,202</u></u> | Total Fund Balance | <u><u>(2,630,202)</u></u> |
| | | Total Liabilities and Fund Balance | <u><u>(2,630,202)</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 | (144,172) | -223.2% | 131,762 | 19,592 | 7,524 | 38.4% | 18,922 | 1,902 | 1,207 | 63.4% |
| 129,653 | 339,224 | 261.6% | 996,052 | 995,951 | 590,092 | 59.2% | 2,312,604 | 1,407,635 | 391,410 | 27.8% |
| 194,236 | 195,052 | 100.4% | 1,127,814 | 1,015,543 | 597,616 | 58.8% | 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 | 605,750 | 40.6% | 1,062,415 | 2,339,630 | 561,015 | 24.0% | 2,140,858 | 1,593,372 | 913,412 | 57.3% |
| 1,493,012 | 605,750 | 40.6% | 1,062,415 | 2,339,630 | 561,015 | 24.0% | 2,140,858 | 1,593,372 | 913,412 | 57.3% |
| 1,742,124 | 2,630,202 | | 3,040,900 | 1,651,414 | 3,012,101 | | 2,975,501 | 2,600,997 | 2,264,037 | |