

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
BALANCE SHEET REPORT FOR FY2020

GENERAL FUND (1)

ACCOUNT
BALANCE

ASSETS

CASH IN BANK 4,153,710.62
TAXES RECEIVABLE 160,805.71
TAXES RECEIVABLE-DELINQUENT 25,251.61
ACCOUNTS RECEIVABLE 44,851.85
INTERGOVERNMENT REC- FEDERAL 7,086.50
PREPAID EXPENDITURES 405,449.64

TOTAL ASSETS 4,797,155.93

LIABILITIES

ACCOUNTS PAYABLE -109,793.67
ACCR SALARIES & BENEFIT PAYABLE -4,381.46
ADVANCES FROM GRANTORS/OTHERS -400.00
SICK LEAVE PAYABLE IN PROCESS -5,055.17

TOTAL LIABILITIES -119,630.30

FUND BALANCE

NONSPENDABLE-PREPAIDS -405,449.64
COMMITTED - SITE-BASED CFWD -98,054.00
COMMITTED - SICK LEAVE -192,905.31
COMMITTED - NEW SITE COSTS -41,014.00
ASSIGNED-PURCH OBL - PRD 13/YE -2,978.80
ASSIGNED - VACATION PYBL -87,181.50
UNASSIGNED FUND BALANCE -3,849,942.38

TOTAL FUND BALANCE FOR FUND 1 -4,677,525.63

07/26/2020 20:43
9541vgoo
Spencer County Board of Education
BALANCE SHEET REPORT FOR FY2020

SPECIAL REVENUE (2)

ACCOUNT
BALANCE

ASSETS

CASH IN BANK 167,616.15
ACCOUNTS RECEIVABLE 4,580.61
INTERGOVERNMENT REC- FEDERAL 72,986.19

TOTAL ASSETS 245,182.95

LIABILITIES

ACCOUNTS PAYABLE -1,829.34
ACCR SALARIES & BENEFIT PAYABLE -16,394.75
ADVANCES FROM GRANTORS -133,748.76

TOTAL LIABILITIES -151,972.85

FUND BALANCE

RESTRICTED GRANTS -93,210.10

TOTAL FUND BALANCE FOR FUND 2 -93,210.10



07/26/2020 20:43 | Spencer County Board of Education
9541vgoo | BALANCE SHEET REPORT FOR FY2020

| P 3
| glkyafpr

DISTRICT ACTIVITY - ANNUAL (21)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		240,998.60
TOTAL ASSETS		240,998.60
LIABILITIES		
ACCOUNTS PAYABLE		-335.08
ACCR SALARIES & BENEFIT PAYABLE		-3,306.24
TOTAL LIABILITIES		-3,641.32
FUND BALANCE		
RESTRICTED - OTHER		-237,357.28
TOTAL FUND BALANCE FOR FUND 21		-237,357.28

07/26/2020 20:43 | Spencer County Board of Education
9541vgoo | BALANCE SHEET REPORT FOR FY2020

SCH ACTIVITY (SPEC REV ANN) (25)

ACCOUNT
BALANCE

ASSETS

OTHER CASH	4,829.69
OTHER CASH	89,780.24
OTHER CASH	24,746.85
OTHER CASH	145,659.57
ACCOUNTS RECEIVABLE	2,863.21
ACCOUNTS RECEIVABLE	43.27
ACCOUNTS RECEIVABLE	2,519.36
ACCOUNTS RECEIVABLE	2,486.29
TOTAL ASSETS	272,928.48

LIABILITIES

DUE TO STUDENT GROUPS	-7,692.90
DUE TO STUDENT GROUPS	-89,823.51
DUE TO STUDENT GROUPS	-27,266.21
DUE TO STUDENT GROUPS	-148,145.86
TOTAL LIABILITIES	-272,928.48

07/26/2020 20:43 | Spencer County Board of Education
 954lvgo | BALANCE SHEET REPORT FOR FY2020

CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	139,534.81
TOTAL ASSETS	139,534.81
FUND BALANCE	
RESTRICTED - OTHER	-139,534.81
TOTAL FUND BALANCE FOR FUND 310	-139,534.81

07/26/2020 20:43 | Spencer County Board of Education
9541vgoo | BALANCE SHEET REPORT FOR FY2020

BUILDING FUND (5 CENT LEVY) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,480,350.69
TOTAL ASSETS	2,480,350.69
FUND BALANCE	
RESTRICTED - SFCC ESCROW - PR	-1,613,584.05
RESTRICTED - SFCC ESCRW - CUR	-866,766.64
TOTAL FUND BALANCE FOR FUND 320	-2,480,350.69

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	2,353,232.21
INVESTMENTS	2,198,602.77
TOTAL ASSETS	4,551,834.98
LIABILITIES	
ACCOUNTS PAYABLE	-767,608.84
TOTAL LIABILITIES	-767,608.84
FUND BALANCE	
RESTRICTED - FUTURE CONSTR	-3,784,226.14
TOTAL FUND BALANCE FOR FUND 360	-3,784,226.14

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
BALANCE SHEET REPORT FOR FY2020

FOOD SERVICE FUND (51)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		201,225.52
INTERGOVERNMENT REC- FEDERAL		36,371.23
INVENTORIES FOR CONSUMPTION		38,150.04
DEFERRED OUTFLOW-OPEB		81,522.00
DEFERRED OUTFLOWS-PENSION		252,569.00
TOTAL ASSETS		609,837.79
LIABILITIES		
ACCOUNTS PAYABLE		-4,299.67
ACCR SALARIES & BENEFIT PAYABLE		-4,255.38
ADVANCES FROM GRANTORS/OTHERS		-31,525.38
UNFUNDED OPEB LIABILITIES		-286,371.00
UNFUNDED PENSION LIABILITIES		-982,359.00
DEFERRED INFLOW - OPEB LIAB		-54,360.00
DEFERRED INFLOW - PENSION LIAB		-74,541.00
TOTAL LIABILITIES		-1,437,711.43
FUND BALANCE		
UNRESTRICTED NET POSITION		-197,516.32
RESTRICTED - OPEB LIABILITY		259,209.00
RESTRICTED-PENSION		804,331.00
RESTRICTED INVENTORY		-38,150.04
TOTAL FUND BALANCE FOR FUND 51		827,873.64

| Spencer County Board of Education
 | BALANCE SHEET REPORT FOR FY2020

07/26/2020 20:43
 9541vgoo

DAY CARE (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	47,350.74
ACCOUNTS RECEIVABLE	15,885.00
INTERGOVERNMENT REC- FEDERAL	252.40
DEFERRED OUTFLOW-OPEB	48,599.00
DEFERRED OUTFLOWS-PENSION	150,570.00
TOTAL ASSETS	262,657.14
LIABILITIES	
ACCOUNTS PAYABLE	-233.69
ACCR SALARIES & BENEFIT PAYABLE	-12,485.81
ADVANCES FROM GRANTORS/OTHERS	-3,870.00
UNFUNDED OPEB LIABILITIES	-170,720.00
UNFUNDED PENSION LIABILITIES	-585,631.00
DEFERRED INFLOW - OPEB LIAB	-32,406.00
DEFERRED INFLOW - PENSION LIAB	-44,437.00
TOTAL LIABILITIES	-849,783.50
FUND BALANCE	
UNRESTRICTED NET POSITION	-46,898.64
RESTRICTED - OPEB LIABILITY	154,527.00
RESTRICTED-PENSION	479,498.00
TOTAL FUND BALANCE FOR FUND 52	587,126.36

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
BALANCE SHEET REPORT FOR FY2020

GOVERNMENTAL ASSETS (8)

ACCOUNT
BALANCE

ASSETS

LAND	997,705.43
LAND IMPROVEMENTS	942,523.00
ACCUM DEP-LAND IMPROVEMENTS	-559,757.68
BUILDING & BUILDING IMPROVE	57,229,219.15
ACCUM DEP-BUILDINGS & IMPROVE	-14,264,345.59
TECHNOLOGY EQUIPMENT	1,980,529.53
ACCUM DEP-TECHNOLOGY	-1,852,226.52
VEHICLES	3,601,492.00
ACCUM DEP-VEHICLES	-2,112,308.05
GENERAL EQUIPMENT	672,038.91
ACCUM DEP-GENERAL EQUIPMENT	-450,923.51
CONSTRUCTION WORK IN PROGRESS	8,379,614.00
TOTAL ASSETS	54,563,560.67

FUND BALANCE

INVESTMENTS GOVERNMENTAL ASSET

-54,563,560.67

TOTAL FUND BALANCE FOR FUND 8

-54,563,560.67

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
ASSETS	
TECHNOLOGY EQUIPMENT	21,780.00
ACCUM DEP-TECHNOLOGY	-21,780.00
GENERAL EQUIPMENT	1,169,060.40
ACCUM DEP-GENERAL EQUIPMENT	-885,633.88
TOTAL ASSETS	283,426.52
FUND BALANCE	
NET INVEST IN CAPITAL ASSETS	-283,426.52
TOTAL FUND BALANCE FOR FUND 81	-283,426.52

Spencer County Board of Education
BALANCE SHEET REPORT FOR FY2020

07/26/2020 20:43
9541vgoo

DAY CARE ASSETS (82)

ACCOUNT
BALANCE

ASSETS

TECHNOLOGY EQUIPMENT
ACCUM DEP-TECHNOLOGY

1,419.00
-1,419.00

TOTAL ASSETS

.00



07/26/2020 20:43
9541vgoo

Spencer County Board of Education
BALANCE SHEET REPORT FOR FY2020

ACCOUNT
BALANCE

DAY CARE ASSETS (82)

** END OF REPORT - Generated by VICKI GOODLETT **

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 1
glkyafp



GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE	4,354,864.89	4,354,863.89	1.00	100.00
TOTAL 0999 BEGINNING BALANCE				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	5,749,197.00	5,762,480.37	-13,283.37	100.23
1112 GENERAL PERS PROPERTY TAX	.00	.00	.00	.00
1113 PSC REAL PROPERTY TAX	.00	.00	.00	.00
1114 PSC PERS PROPERTY TAX	.00	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	45,000.00	56,101.54	-11,101.54	124.67
1117 MOTOR VEHICLE TAX	1,026,000.00	932,014.48	93,985.52	90.84
1119 FRANCHISE TAX	174,952.00	158,329.76	16,622.24	90.50
TOTAL AD VALOREM TAXES	6,995,149.00	6,908,926.15	86,222.85	98.77
SALES & USE TAXES				
1121 UTILITIES TAX	715,000.00	680,608.50	34,391.50	95.19
TOTAL SALES & USE TAXES	715,000.00	680,608.50	34,391.50	95.19
PENALTIES & INTEREST ON TAXES				
1140 PENALTIES & INTEREST ON TAXES	.00	784.11	-784.11	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	784.11	-784.11	.00
OTHER TAXES				
1191 OMITTED PROPERTY TAX	12,000.00	9,417.36	2,582.64	78.48
TOTAL OTHER TAXES	12,000.00	9,417.36	2,582.64	78.48
TUITION				
1310 TUITION FROM INDIVIDUALS	40,600.00	38,217.25	2,382.75	94.13
1320 TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00	.00
1330 TUIT FRM OTH GOVT SRCS OUT ST	.00	.00	.00	.00
1340 OTHER TUITION	.00	.00	.00	.00
TOTAL TUITION	40,600.00	38,217.25	2,382.75	94.13
TRANSPORTATION				
1410 TRANSP FEES FROM INDIVIDUALS	.00	.00	.00	.00
1420 TRN FEE FM OTH GVT SRC W/IN ST	.00	.00	.00	.00

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
1430 TRN FEE FRM OTH GVT SRC OUT ST	.00	.00	.00	.00
1441 TRANSPORT FRM NON-PUBLIC SCHS	.00	.00	.00	.00
1442 TRANSPORT FRM FISCAL COURT	.00	.00	.00	.00
1449 OTHER TRANSPORTATION	4,000.00	2,697.50	1,302.50	67.44
TOTAL TRANSPORTATION	4,000.00	2,697.50	1,302.50	67.44
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	163,426.00	92,420.67	71,005.33	56.55
1540 INVESTMENT INC FROM REAL PRPTY	.00	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	163,426.00	92,420.67	71,005.33	56.55
COMMUNITY SERVICE ACTIVITIES				
1819 OTHER FEES	.00	40,000.00	-40,000.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	40,000.00	-40,000.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911 BUILDING RENTAL	36,000.00	23,682.48	12,317.52	65.78
1912 BUS RENTAL	.00	.00	.00	.00
1920 CONTRIBUTIONS/DONATIONS	.00	122.39	-122.39	.00
1941 TEXTBOOK SALES	.00	.00	.00	.00
1942 TEXTBOOK RENTALS	.00	.00	.00	.00
1951 MISC REV FRM OTH SCH DST IN ST	.00	.00	.00	.00
1952 MSC REV FRM OTH SCH DST OUT ST	.00	.00	.00	.00
1960 SRVCS TO OTHER GOVERN UNITS	38,000.00	40,000.00	-40,000.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	20,000.00	94,557.80	-56,557.80	248.84
1990 MISCELLANEOUS REVENUE	.00	22,267.72	-2,267.72	111.34
1991 TRANSCRIPT FEES	.00	.00	.00	.00
1997 OTHER REIMBURSEMENTS	77,912.00	69,448.20	8,463.80	89.14
1998 CRIME CHECK/FINGERPRINTING	6,000.00	2,671.50	3,328.50	44.53
TOTAL OTHER REVENUE FROM LOCAL SOURCES	177,912.00	252,750.09	-74,838.09	142.06
TOTAL REVENUE FROM LOCAL SOURCES	8,108,087.00	8,025,821.63	82,265.37	98.99
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM	11,166,187.00	11,187,563.00	-21,376.00	100.19
TOTAL STATE PROGRAM	11,166,187.00	11,187,563.00	-21,376.00	100.19
OTHER STATE FUNDING				
3120 OTHER STATE REVENUE	.00	.00	.00	.00
3121 VOCATIONAL TRAVEL	.00	.00	.00	.00
3122 VOCATIONAL TRANSPORTATION	7,500.00	8,180.00	-680.00	109.07

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 3
glkyafzp



GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3125 BUS DRVR TRAINING REIMB	.00	.00	.00	.00
3126 SUB SALARY REIMB (STATE)	.00	.00	.00	.00
3127 FLEXIBLE SPENDING	.00	.00	.00	.00
3128 AUDIT REIMBURSEMENT	.00	.00	.00	.00
3129 KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00
TOTAL OTHER STATE FUNDING	7,500.00	8,180.00	-680.00	109.07
EXPENDITURE REIMBURSEMENTS				
3130 NATIONAL BOARD CERT. REIMB.	31,000.00	25,371.00	5,629.00	81.84
3131 STATE MISCELLANEOUS REIMB.	.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS	31,000.00	25,371.00	5,629.00	81.84
RESTRICTED				
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800 REVENUE IN LIEU OF TAXES	21,624.00	21,656.46	-32.46	100.15
TOTAL REVENUE IN LIEU OF TAXES/STATE	21,624.00	21,656.46	-32.46	100.15
REVENUE FOR ON BEHALF PAYMENTS				
3900 REVENUE FOR/ON BEHALF PAYMENTS	6,877,679.00	6,963,535.96	-85,856.96	101.25
TOTAL REVENUE FOR ON BEHALF PAYMENTS	6,877,679.00	6,963,535.96	-85,856.96	101.25
TOTAL REVENUE FROM STATE SOURCES	18,103,990.00	18,206,306.42	-102,316.42	100.57
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED DIRECT				
4100 UNRESTRICTED DIRECT FEDERAL	.00	.00	.00	.00
TOTAL UNRESTRICTED DIRECT	.00	.00	.00	.00
FEDERAL REIMBURSEMENT				
4810 MEDICAID REIMBURSEMENT	70,000.00	72,419.96	-2,419.96	103.46
TOTAL FEDERAL REIMBURSEMENT	70,000.00	72,419.96	-2,419.96	103.46
TOTAL REVENUE FROM FEDERAL SOURCES	70,000.00	72,419.96	-2,419.96	103.46
OTHER RECEIPTS				

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
INTERFUND TRANSFERS					
5210	FUND TRANSFER	16,328.00	.00	16,328.00	.00
5220	INDIRECT COSTS TRANSFER	38,497.00	26,742.98	11,754.02	69.47
	TOTAL INTERFUND TRANSFERS	54,825.00	26,742.98	28,082.02	48.78
SALE OR COMP FOR LOSS OF ASSETS					
5332	LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	1,000.00	18,214.00	-17,214.00	999.99
5342	LOSS COMP - EQUIPMENT ETC	1,000.00	14,078.95	-13,078.95	999.99
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	2,000.00	32,292.95	-30,292.95	999.99
CAPITAL LEASE PROCEEDS					
5500	OTHER FINANCING SOURCE	.00	.00	.00	.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00	.00
EXTRAORDINARY ITEMS					
5640	EXTRAORDINARY ITEMS	.00	.00	.00	.00
	TOTAL EXTRAORDINARY ITEMS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	56,825.00	59,035.93	-2,210.93	103.89
	TOTAL RECEIPTS	26,338,902.00	26,363,583.94	-24,681.94	100.09
	TOTAL REVENUES	30,693,766.89	30,718,447.83	-24,680.94	100.08

07/26/2020 20:43
9541vgo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

5
P
glkyafp



GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	9,926,003.25	9,776,375.34	149,627.91	98.49
0200 EMPLOYEE BENEFITS	658,279.58	648,230.45	10,049.13	98.47
0280 ON-BEHALF	4,890,321.00	5,018,706.49	-128,385.49	102.63
0300 PURCHASED PROF AND TECH SERV	24,479.00	9,360.00	15,119.00	38.24
0400 PURCHASED PROPERTY SERVICES	81,958.00	77,831.43	4,126.57	94.97
0500 OTHER PURCHASED SERVICES	63,718.00	56,205.72	7,512.28	88.21
0600 SUPPLIES	435,408.25	360,235.85	75,172.40	82.74
0700 PROPERTY	15,000.00	.00	15,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	63,506.06	20,141.21	43,364.85	31.72
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 1000 INSTRUCTION	16,158,673.14	15,967,086.49	191,586.65	98.81
2100 STUDENT SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	1,151,685.00	1,151,428.10	256.90	99.98
0200 EMPLOYEE BENEFITS	111,815.00	106,180.83	5,634.17	94.96
0280 ON-BEHALF	454,392.00	527,174.73	-72,782.73	116.02
0300 PURCHASED PROF AND TECH SERV	3,900.00	2,089.83	1,810.17	53.59
0400 PURCHASED PROPERTY SERVICES	500.00	500.00	.00	100.00
0500 OTHER PURCHASED SERVICES	8,350.00	4,794.42	3,555.58	57.42
0600 SUPPLIES	23,500.00	27,386.92	-3,886.92	116.54
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,754,142.00	1,819,554.83	-65,412.83	103.73
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100 SALARIES PERSONNEL SERVICES	860,753.00	854,392.62	6,360.38	99.26
0200 EMPLOYEE BENEFITS	65,896.00	67,290.81	-1,394.81	102.12
0280 ON-BEHALF	463,998.00	425,580.80	38,417.20	91.72
0300 PURCHASED PROF AND TECH SERV	1,200.00	519.19	680.81	43.27
0500 OTHER PURCHASED SERVICES	2,400.00	1,803.20	596.80	75.13
0600 SUPPLIES	4,136.42	1,282.18	2,854.24	31.00
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,398,383.42	1,350,868.80	47,514.62	96.60
2300 DISTRICT ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	272,868.00	263,429.17	9,438.83	96.54
0200 EMPLOYEE BENEFITS	54,979.00	52,175.01	2,803.99	94.90

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 6
glkyafp

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0280 ON-BEHALF	92,879.00	79,825.38	13,053.62	85.95
0300 PURCHASED PROF AND TECH SERV	285,755.00	310,055.83	-24,300.83	108.50
0400 PURCHASED PROPERTY SERVICES	8,200.00	5,669.16	2,530.84	69.14
0500 OTHER PURCHASED SERVICES	55,533.00	48,036.93	7,496.07	86.50
0600 SUPPLIES	26,000.00	15,031.04	10,968.96	57.81
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	63,500.00	58,700.98	4,799.02	92.44
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	859,714.00	832,923.50	26,790.50	96.88
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	1,063,055.00	1,056,823.62	6,231.38	99.41
0200 EMPLOYEE BENEFITS	126,586.00	124,432.59	2,153.41	98.30
0280 ON-BEHALF	465,592.00	444,664.24	20,927.76	95.51
0600 SUPPLIES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	1,655,233.00	1,625,920.45	29,312.55	98.23
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	430,279.00	423,347.50	6,931.50	98.39
0200 EMPLOYEE BENEFITS	120,502.00	123,129.20	-2,627.20	102.18
0280 ON-BEHALF	97,134.00	82,080.31	15,053.69	84.50
0300 PURCHASED PROF AND TECH SERV	40,500.00	30,357.44	10,142.56	74.96
0400 PURCHASED PROPERTY SERVICES	26,000.00	8,500.00	17,500.00	32.69
0500 OTHER PURCHASED SERVICES	122,172.00	115,267.80	6,904.20	94.35
0600 SUPPLIES	61,772.84	31,650.23	30,122.61	51.24
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	500.00	725.00	-225.00	145.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	898,859.84	815,057.48	83,802.36	90.68
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	701,913.00	653,592.06	48,320.94	93.12
0200 EMPLOYEE BENEFITS	236,242.00	218,262.85	17,979.15	92.39
0280 ON-BEHALF	115,892.00	121,388.06	-5,496.06	104.74
0300 PURCHASED PROF AND TECH SERV	12,000.00	3,299.45	8,700.55	27.50
0400 PURCHASED PROPERTY SERVICES	201,100.00	119,969.41	81,130.59	59.66
0500 OTHER PURCHASED SERVICES	119,903.00	109,652.80	10,250.20	91.45
0600 SUPPLIES	692,400.00	551,814.55	140,585.45	79.70
0700 PROPERTY	18,000.00	12,753.10	5,246.90	70.85
0800 DEBT SERVICE AND MISCELLANEOUS	6,500.00	7,181.93	-681.93	110.49
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	2,103,950.00	1,797,914.21	306,035.79	85.45
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	1,085,964.00	915,241.59	170,722.41	84.28
0200 EMPLOYEE BENEFITS	361,462.00	295,889.79	65,572.21	81.86

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 7
glkyafp



GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0280 ON-BEHALF	207,471.00	176,639.76	30,831.24	85.14
0300 PURCHASED PROF AND TECH SERV	8,850.00	4,205.00	4,645.00	47.51
0400 PURCHASED PROPERTY SERVICES	152,800.00	110,855.46	41,944.54	72.55
0500 OTHER PURCHASED SERVICES	81,217.00	70,553.92	10,663.08	86.87
0600 SUPPLIES	534,850.00	316,414.60	218,435.40	59.16
0700 PROPERTY	96,000.00	95,955.00	45.00	99.95
0800 DEBT SERVICE AND MISCELLANEOUS	12,100.00	12,069.68	30.32	99.75
TOTAL 2700 STUDENT TRANSPORTATION	2,540,714.00	1,997,824.80	542,889.20	78.63
3100 FOOD SERVICE OPERATION				
0280 ON-BEHALF	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
3200 DAY CARE OPERATIONS				
0280 ON-BEHALF	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00	.00
3300 COMMUNITY SERVICES				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0280 ON-BEHALF	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	3,800.00	1,801.49	1,998.51	47.41
0600 SUPPLIES	2,000.00	1,527.94	472.06	76.40
0700 PROPERTY	.00	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	5,800.00	3,329.43	2,470.57	57.40
3400 ADULT EDUCATION OPERATIONS				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0280 ON-BEHALF	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00	.00
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS	178,490.00	178,489.80	.20	100.00
TOTAL 5100 DEBT SERVICE	178,490.00	178,489.80	.20	100.00
5200 FUND TRANSFERS				
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900 OTHER ITEMS	55,926.00	56,570.00	-644.00	101.15

GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 5200	FUND TRANSFERS	55,926.00	56,570.00	-644.00	101.15
5300	CONTINGENCY				
0840	CONTINGENCY	3,083,881.49	.00	3,083,881.49	.00
TOTAL 5300	CONTINGENCY	3,083,881.49	.00	3,083,881.49	.00
TOTAL EXPENDITURES		30,693,766.89	26,445,539.79	4,248,227.10	86.16
TOTAL FOR GENERAL FUND (1)		.00	4,272,908.04	-4,272,908.04	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

munis
a tyler erp solution

9

glkyafp

SPECIAL REVENUE (2)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	.00	1,154.55	-1,154.55	.00
TOTAL EARNINGS ON INVESTMENTS	.00	1,154.55	-1,154.55	.00
STUDENT ACTIVITIES				
1740 STUDENT FEES	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1810 DAY CARE FEES	.00	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	100,190.00	85,278.51	14,911.49	85.12
1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	74.31	-74.31	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	100,190.00	85,352.82	14,837.18	85.19
TOTAL REVENUE FROM LOCAL SOURCES	100,190.00	86,507.37	13,682.63	86.34
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	851,133.86	908,628.73	-57,494.87	106.76
TOTAL RESTRICTED	851,133.86	908,628.73	-57,494.87	106.76
UNDEFINED REV TYPE				
3700 RESTRICTED STATE REVENUE	8,962.00	13,545.21	-4,583.21	151.14
TOTAL UNDEFINED REV TYPE	8,962.00	13,545.21	-4,583.21	151.14
REVENUE FOR ON BEHALF PAYMENTS				

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

IP 10
lgikyafp

SPECIAL REVENUE (2)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3900 REVENUE FOR/ON BEHALF PAYMENTS	.00	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	860,095.86	922,173.94	-62,078.08	107.22
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300 RESTRICTED DIRECT FEDERAL	.00	.00	.00	.00
TOTAL RESTRICTED DIRECT	.00	.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FED THRU STATE	1,606,462.00	1,509,546.87	96,915.13	93.97
TOTAL RESTRICTED THROUGH THE STATE	1,606,462.00	1,509,546.87	96,915.13	93.97
THROUGH INTERMEDIATE AGENCIES				
4700 FEDERAL REV THRU INTERMED SRC	.00	.00	.00	.00
TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	1,606,462.00	1,509,546.87	96,915.13	93.97
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	55,926.00	56,570.00	-644.00	101.15
5231 NCLB TRANSFER FROM TITLE II	.00	.00	.00	.00
5241 NCLB TRANSFER TO TITLE I	.00	.00	.00	.00
5251 FLEX FOCUS TRANSFER FROM ESS	12,739.00	12,739.00	.00	100.00
5252 FLEX FOCUS TSFR FROM PD	.00	.00	.00	.00
5253 FLEX FOCUS TSFR INST RESOURCES	.00	.00	.00	.00
5261 FLEX FOCUS TSFR TO OPERATIONS	-12,739.00	-12,739.00	.00	100.00
TOTAL INTERFUND TRANSFERS	55,926.00	56,570.00	-644.00	101.15
SALE OR COMP FOR LOSS OF ASSETS				
5341 SALE OF EQUIPMENT ETC	.00	.00	.00	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	55,926.00	56,570.00	-644.00	101.15
TOTAL RECEIPTS	2,622,673.86	2,574,798.18	47,875.68	98.17

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 11
glkyafip

SPECIAL REVENUE (2)

	YR TO DATE ACTUAL	BUDGET APPROP	AVAIL BUDGET	% USED
--	----------------------	------------------	-----------------	-----------

TOTAL REVENUES

2,622,673.86

2,574,798.18

47,875.68

98.17

SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
0000	RESTRICT TO REV & BAL SHT ONLY				
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00
1000	INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	1,093,915.00	1,115,264.38	-21,349.38	101.95
0200	EMPLOYEE BENEFITS	313,321.00	295,985.91	17,335.09	94.47
0300	PURCHASED PROF AND TECH SERV	10,793.00	5,935.00	4,858.00	54.99
0400	PURCHASED PROPERTY SERVICES	2,000.00	54.90	1,945.10	2.75
0500	OTHER PURCHASED SERVICES	8,121.00	4,258.13	3,862.87	52.43
0600	SUPPLIES	269,449.00	225,189.38	44,259.62	83.57
0700	PROPERTY	21,990.00	21,909.00	81.00	99.63
0800	DEBT SERVICE AND MISCELLANEOUS	39,315.00	28,961.28	10,353.72	73.66
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 1000 INSTRUCTION	1,758,904.00	1,697,557.98	61,346.02	96.51
2100	STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	11,329.00	15,238.80	-3,909.80	134.51
0200	EMPLOYEE BENEFITS	44,732.00	1,457.94	-725.94	199.17
0300	PURCHASED PROF AND TECH SERV	1,500.00	44,805.83	151.17	99.66
0500	OTHER PURCHASED SERVICES	7,352.00	1,258.51	241.49	83.90
0600	SUPPLIES	.00	12,728.95	-5,376.95	173.14
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	65,870.00	75,490.03	-9,620.03	114.60
2200	INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	341,925.86	341,866.13	59.73	99.98
0200	EMPLOYEE BENEFITS	92,954.00	87,909.59	5,044.41	94.57
0300	PURCHASED PROF AND TECH SERV	12,750.00	8,825.58	3,924.42	69.22
0400	PURCHASED PROPERTY SERVICES	2,290.00	2,040.00	250.00	89.08
0500	OTHER PURCHASED SERVICES	10,357.00	5,888.82	4,468.18	56.86
0600	SUPPLIES	10,091.00	7,927.91	2,163.09	78.56
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	470,367.86	454,458.03	15,909.83	96.62
2300	DISTRICT ADMIN SUPPORT				
0600	SUPPLIES	.00	74.31	-74.31	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00

07/26/2020 20:43
954lvgo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 13
glkyafp



SPECIAL REVENUE (2)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	74.31	-74.31	.00
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	5,500.00	.00	5,500.00	.00
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	5,500.00	.00	5,500.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0300 PURCHASED PROF AND TECH SERV	30,100.00	22,575.00	7,525.00	75.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600 SUPPLIES	7,390.00	8,091.27	-701.27	109.49
0700 PROPERTY	.00	12,070.71	-12,070.71	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	37,490.00	42,736.98	-5,246.98	114.00
2700 STUDENT TRANSPORTATION				
0100 SALARIES PERSONNEL SERVICES	20,551.00	46,378.64	-25,827.64	225.68
0200 EMPLOYEE BENEFITS	7,089.00	11,685.14	-4,596.14	164.83
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	2,904.00	1,595.88	1,308.12	54.95
TOTAL 2700 STUDENT TRANSPORTATION	30,544.00	59,659.66	-29,115.66	195.32
3100 FOOD SERVICE OPERATION				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
3200 DAY CARE OPERATIONS				
0100 SALARIES PERSONNEL SERVICES	31,370.00	28,369.54	3,000.46	90.44

07/26/2020 20:43
9541vqoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 14
| glkyafp

SPECIAL REVENUE (2)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0200 EMPLOYEE BENEFITS	19,816.00	18,536.05	1,279.95	93.54
0600 SUPPLIES	13,164.00	1,296.00	11,868.00	9.85
TOTAL 3200 DAY CARE OPERATIONS	64,350.00	48,201.59	16,148.41	74.91
3300 COMMUNITY SERVICES				
0100 SALARIES PERSONNEL SERVICES	142,582.00	142,739.76	-157.76	100.11
0200 EMPLOYEE BENEFITS	16,282.00	16,258.54	23.46	99.86
0300 PURCHASED PROF AND TECH SERV	300.00	295.00	5.00	98.33
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	300.00	79.53	220.47	26.51
0600 SUPPLIES	26,624.00	29,140.70	-2,516.70	109.45
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	120.00	60.00	60.00	50.00
TOTAL 3300 COMMUNITY SERVICES	186,208.00	188,573.53	-2,365.53	101.27
3400 ADULT EDUCATION OPERATIONS				
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	3,440.00	3,441.67	-1.67	100.05
TOTAL 5200 FUND TRANSFERS	3,440.00	3,441.67	-1.67	100.05
TOTAL EXPENDITURES	2,622,673.86	2,570,193.78	52,480.08	98.00
TOTAL FOR SPECIAL REVENUE (2)	.00	4,604.40	-4,604.40	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 15
glkyafpr

DISTRICT ACTIVITY - ANNUAL (21)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE	112,929.00	224,863.04	-111,934.04	199.12
TOTAL 0999 BEGINNING BALANCE				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710 ADMISSIONS	.00	.00	.00	.00
1740 STUDENT FEES	.00	.00	.00	.00
1750 REVENUE FROM ENTERPRISE ACT	.00	.00	.00	.00
1790 OTHER DISTRICT/STDT ACTIVITY	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	356,668.00	252,882.87	103,785.13	70.90
TOTAL INTERFUND TRANSFERS	356,668.00	252,882.87	103,785.13	70.90
TOTAL OTHER RECEIPTS	356,668.00	252,882.87	103,785.13	70.90
TOTAL RECEIPTS	356,668.00	252,882.87	103,785.13	70.90
TOTAL REVENUES	469,597.00	477,745.91	-8,148.91	101.74

DISTRICT ACTIVITY - ANNUAL (21)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
1000 INSTRUCTION				
0100 SALARIES PERSONNEL SERVICES	.00	6,725.00	-6,725.00	.00
0200 EMPLOYEE BENEFITS	.00	933.01	-933.01	.00
0300 PURCHASED PROF AND TECH SERV	3,700.00	3,581.00	119.00	96.78
0400 PURCHASED PROPERTY SERVICES	2,000.00	458.30	1,541.70	22.92
0500 OTHER PURCHASED SERVICES	800.00	382.09	417.91	47.76
0600 SUPPLIES	404,177.00	211,080.73	193,096.27	52.22
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	20,079.00	3,964.18	16,114.82	19.74
TOTAL 1000 INSTRUCTION	430,756.00	227,124.31	203,631.69	52.73
2100 STUDENT SUPPORT SERVICES				
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600 SUPPLIES	1,640.00	490.00	1,150.00	29.88
TOTAL 2100 STUDENT SUPPORT SERVICES	1,640.00	490.00	1,150.00	29.88
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300 PURCHASED PROF AND TECH SERV	2,000.00	.00	2,000.00	.00
0600 SUPPLIES	30,391.00	2,538.32	27,852.68	8.35
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	32,391.00	2,538.32	29,852.68	7.84
2600 PLANT OPERATIONS & MAINTENANCE				
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0600 SUPPLIES	4,810.00	10,236.00	-5,426.00	212.81
0700 PROPERTY	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	4,810.00	10,236.00	-5,426.00	212.81
2700 STUDENT TRANSPORTATION				
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00
TOTAL EXPENDITURES	469,597.00	240,388.63	229,208.37	51.19
TOTAL FOR DISTRICT ACTIVITY - ANNUAL (21)	.00	237,357.28	-237,357.28	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 17
glkyafzp

DIST ACTIVITY (SPEC REV MY) (22)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710 ADMISSIONS	.00	.00	.00	.00
1720 BOOKSTORE SALES	.00	.00	.00	.00
1740 STUDENT FEES	.00	.00	.00	.00
1750 REVENUE FROM ENTERPRISE ACT	.00	.00	.00	.00
1790 OTHER DISTRICT/STDY ACTIVITY	.00	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00	.00
TOTAL REVENUES	.00	.00	.00	.00

DIST ACTIVITY (SPEC REV MY) (22)				BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES							
1000	INSTRUCTION						
0300	PURCHASED PROF AND TECH SERV			.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES			.00	.00	.00	.00
0600	SUPPLIES			.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS			.00	.00	.00	.00
	TOTAL 1000 INSTRUCTION			.00	.00	.00	.00
2100	STUDENT SUPPORT SERVICES						
0600	SUPPLIES			.00	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES			.00	.00	.00	.00
2200	INSTRUCTIONAL STAFF SUPP SERV						
0600	SUPPLIES			.00	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV			.00	.00	.00	.00
2600	PLANT OPERATIONS & MAINTENANCE						
0600	SUPPLIES			.00	.00	.00	.00
0700	PROPERTY			.00	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE			.00	.00	.00	.00
2700	STUDENT TRANSPORTATION						
0600	SUPPLIES			.00	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION			.00	.00	.00	.00
	TOTAL EXPENDITURES			.00	.00	.00	.00
	TOTAL FOR DIST ACTIVITY (SPEC REV MY) (22)			.00	.00	.00	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

munis
a tyler erp solution

P 19
| glkyafzp

SCH ACTIVITY (SPEC REV ANN) (25)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE	255,214.00	.00	255,214.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	2,665.00	4,463.99	-1,798.99	167.50
TOTAL EARNINGS ON INVESTMENTS	2,665.00	4,463.99	-1,798.99	167.50
STUDENT ACTIVITIES				
1710 ADMISSIONS	71,400.00	90,543.83	-19,143.83	126.81
1730 CLUB & OTHER DUES	.00	8,202.00	-8,202.00	.00
1740 STUDENT FEES	472,885.00	282,014.05	190,870.95	59.64
1750 REVENUE FROM ENTERPRISE ACT	82,266.00	63,434.90	18,831.10	77.11
1760 BOARD CONTRIBUTIONS (ACTIVITY)	.00	12,379.12	-12,379.12	.00
1790 OTHER DISTRICT/STDT ACTIVITY	209,017.00	372,558.07	-163,541.07	178.24
TOTAL STUDENT ACTIVITIES	835,568.00	829,131.97	6,436.03	99.23
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	328,612.00	115,014.29	213,597.71	35.00
1994 CKS RET FOR INSUFFICIENT FUNDS	.00	-281.00	281.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	328,612.00	114,733.29	213,878.71	34.91
TOTAL REVENUE FROM LOCAL SOURCES	1,166,845.00	948,329.25	218,515.75	81.27
TOTAL RECEIPTS	1,166,845.00	948,329.25	218,515.75	81.27
TOTAL REVENUES	1,422,059.00	948,329.25	473,729.75	66.69

SCH ACTIVITY (SPEC REV ANN) (25)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000	INSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	36,300.00	36,942.12	-642.12	101.77
0400	PURCHASED PROPERTY SERVICES	17,800.00	7,618.00	10,182.00	42.80
0500	OTHER PURCHASED SERVICES	2,100.00	6,674.21	-4,574.21	317.82
0600	SUPPLIES	357,341.00	369,423.60	-12,082.60	103.38
0700	PROPERTY	.00	12,690.00	-12,690.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	487,161.00	159,140.98	328,020.02	32.67
0840	CONTINGENCY	146,366.00	.00	146,366.00	.00
	TOTAL 1000 INSTRUCTION	1,047,068.00	592,488.91	454,579.09	56.59
2200	INSTRUCTIONAL STAFF SUPP SERV				
0600	SUPPLIES	.00	19,626.89	-19,626.89	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	19,626.89	-19,626.89	.00
2700	STUDENT TRANSPORTATION				
0800	DEBT SERVICE AND MISCELLANEOUS	18,323.00	34,843.97	-16,520.97	190.17
	TOTAL 2700 STUDENT TRANSPORTATION	18,323.00	34,843.97	-16,520.97	190.17
3900	OTHER NON-INSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	.00	2,000.00	-2,000.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	2,640.00	-2,640.00	.00
0500	OTHER PURCHASED SERVICES	.00	8.75	-8.75	.00
0600	SUPPLIES	.00	12,050.44	-12,050.44	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	11,509.74	-11,509.74	.00
	TOTAL 3900 OTHER NON-INSTRUCTION	.00	28,208.93	-28,208.93	.00
5200	FUND TRANSFERS				
0900	OTHER ITEMS	356,668.00	252,882.87	103,785.13	70.90
	TOTAL 5200 FUND TRANSFERS	356,668.00	252,882.87	103,785.13	70.90
	TOTAL EXPENDITURES	1,422,059.00	928,051.57	494,007.43	65.26
	TOTAL FOR SCH ACTIVITY (SPEC REV ANN) (25)	.00	20,277.68	-20,277.68	.00

07/26/2020 20:43
954lvgo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 21
glkyafpr



CAPITAL OUTLAY FUND (310)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	.00	33.81	-33.81	.00
TOTAL EARNINGS ON INVESTMENTS	.00	33.81	-33.81	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	33.81	-33.81	.00
REVENUE FROM STATE SOURCES				
EXPENDITURE REIMBURSEMENTS				
3131 STATE MISCELLANEOUS REIMB.	.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00	.00
RESTRICTED				
3200 RESTRICTED STATE REVENUE	274,935.00	273,631.00	1,304.00	99.53
TOTAL RESTRICTED	274,935.00	273,631.00	1,304.00	99.53
TOTAL REVENUE FROM STATE SOURCES	274,935.00	273,631.00	1,304.00	99.53
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	274,935.00	273,664.81	1,270.19	99.54
TOTAL REVENUES	274,935.00	273,664.81	1,270.19	99.54

CAPITAL OUTLAY FUND (310)

EXPENDITURES

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
2600 PLANT OPERATIONS & MAINTENANCE				
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00	.00
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	274,935.00	134,130.00	140,805.00	48.79
TOTAL 5200 FUND TRANSFERS	274,935.00	134,130.00	140,805.00	48.79
TOTAL EXPENDITURES	274,935.00	134,130.00	140,805.00	48.79
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	139,534.81	-139,534.81	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 23
glkyafp

BUILDING FUND (5 CENT LEVY) (320)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL REAL PROPERTY TAX	2,232,819.00	2,232,819.00	.00	100.00
TOTAL AD VALOREM TAXES	2,232,819.00	2,232,819.00	.00	100.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	105,000.00	81,701.10	23,298.90	77.81
TOTAL EARNINGS ON INVESTMENTS	105,000.00	81,701.10	23,298.90	77.81
OTHER REVENUE FROM LOCAL SOURCES				
1990 MISCELLANEOUS REVENUE	.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	2,337,819.00	2,314,520.10	23,298.90	99.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	804,412.00	793,536.00	10,876.00	98.65
TOTAL RESTRICTED	804,412.00	793,536.00	10,876.00	98.65
TOTAL REVENUE FROM STATE SOURCES	804,412.00	793,536.00	10,876.00	98.65
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

IP 24
|glkyafp

BUILDING FUND (5 CENT LEVY) (320)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL OTHER RECEIPTS	.00	.00	.00	.00
TOTAL RECEIPTS	3,142,231.00	3,108,056.10	34,174.90	98.91
TOTAL REVENUES	3,142,231.00	3,108,056.10	34,174.90	98.91

07/26/2020 20:43
954ivg00

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 25
glkyafpr

BUILDING FUND (5 CENT LEVY) (320)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
4700 BUILDING IMPROVEMENTS				
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0840 CONTINGENCY	614,051.00	.00	614,051.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	614,051.00	.00	614,051.00	.00
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00
5200 FUND TRANSFERS				
0900 OTHER ITEMS	2,528,180.00	5,854,714.62	-3,326,534.62	231.58
TOTAL 5200 FUND TRANSFERS	2,528,180.00	5,854,714.62	-3,326,534.62	231.58
TOTAL EXPENDITURES	3,142,231.00	5,854,714.62	-2,712,483.62	186.32
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	-2,746,658.52	2,746,658.52	.00

CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
0999 BEGINNING BALANCE		.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	67,409.22	-67,409.22	.00
TOTAL EARNINGS ON INVESTMENTS		.00	67,409.22	-67,409.22	.00
OTHER REVENUE FROM LOCAL SOURCES					
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
1997	OTHER REIMBURSEMENTS	15,600.00	.00	15,600.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		15,600.00	.00	15,600.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		15,600.00	67,409.22	-51,809.22	432.11
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	3,444,205.00	.00	3,444,205.00	.00
TOTAL BOND ISSUANCE		3,444,205.00	.00	3,444,205.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	3,000,000.00	3,185,731.00	-185,731.00	106.19
TOTAL INTERFUND TRANSFERS		3,000,000.00	3,185,731.00	-185,731.00	106.19
TOTAL OTHER RECEIPTS		6,444,205.00	3,185,731.00	3,258,474.00	49.44
TOTAL RECEIPTS		6,459,805.00	3,253,140.22	3,206,664.78	50.36
TOTAL REVENUES		6,459,805.00	3,253,140.22	3,206,664.78	50.36

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

IP 27
lgkyafirp

CONSTRUCTION FUND (360)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300 PURCHASED PROF AND TECH SERV	.00	5,052.49	-5,052.49	.00
0700 PROPERTY	.00	216,000.00	-216,000.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	221,052.49	-221,052.49	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0300 PURCHASED PROF AND TECH SERV	.00	92,501.31	-92,501.31	.00
0400 PURCHASED PROPERTY SERVICES	.00	287,671.28	-287,671.28	.00
0500 OTHER PURCHASED SERVICES	.00	5,262.73	-5,262.73	.00
0600 SUPPLIES	.00	.00	.00	.00
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	385,435.32	-385,435.32	.00
4600 SITE IMPROVEMENT				
0300 PURCHASED PROF AND TECH SERV	.00	23,198.67	-23,198.67	.00
0400 PURCHASED PROPERTY SERVICES	.00	1,200,041.29	-1,200,041.29	.00
TOTAL 4600 SITE IMPROVEMENT	.00	1,223,239.96	-1,223,239.96	.00
4700 BUILDING IMPROVEMENTS				
0300 PURCHASED PROF AND TECH SERV	508,041.00	501,007.49	7,033.51	98.62
0400 PURCHASED PROPERTY SERVICES	5,248,088.00	3,427,596.52	1,820,491.48	65.31
0500 OTHER PURCHASED SERVICES	9,000.00	13,006.14	-4,006.14	144.51
0600 SUPPLIES	120,000.00	18,730.04	101,269.96	15.61
0700 PROPERTY	26,970.00	19,807.04	7,162.96	73.44
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0840 CONTINGENCY	419,847.00	.00	419,847.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	6,331,946.00	3,980,147.23	2,351,798.77	62.86
4900 OTHER - FACILITIES				
0600 SUPPLIES	.00	.00	.00	.00
0840 CONTINGENCY	.00	.00	.00	.00
TOTAL 4900 OTHER - FACILITIES	.00	.00	.00	.00
5100 DEBT SERVICE				
0300 PURCHASED PROF AND TECH SERV	43,486.00	.00	43,486.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900 OTHER ITEMS	84,373.00	.00	84,373.00	.00

CONSTRUCTION FUND (360)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 5100	DEBT SERVICE	127,859.00	.00	127,859.00	.00
5200	FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200	FUND TRANSFERS	.00	.00	.00	.00
TOTAL	EXPENDITURES	6,459,805.00	5,809,875.00	649,930.00	89.94
TOTAL FOR CONSTRUCTION FUND (360)		.00	-2,556,734.78	2,556,734.78	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 29
glkyafzp



DEBT SERVICE FUND (400)

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	.00	.00	.00	.00
TOTAL RESTRICTED	.00	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 REVENUE FOR/ON BEHALF PAYMENTS	321,940.00	321,940.19	-.19	100.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	321,940.00	321,940.19	-.19	100.00
TOTAL REVENUE FROM STATE SOURCES	321,940.00	321,940.19	-.19	100.00
OTHER RECEIPTS				
BOND ISSUANCE				
5110 BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
5120 BOND PREMIUM OR DISCOUNT	.00	.00	.00	.00
TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS				
5210 FUND TRANSFER	2,803,115.00	2,803,113.62	1.38	100.00
TOTAL INTERFUND TRANSFERS	2,803,115.00	2,803,113.62	1.38	100.00
TOTAL OTHER RECEIPTS	2,803,115.00	2,803,113.62	1.38	100.00
TOTAL RECEIPTS	3,125,055.00	3,125,053.81	1.19	100.00
TOTAL REVENUES	3,125,055.00	3,125,053.81	1.19	100.00

DEBT SERVICE FUND (400)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
5100 DEBT SERVICE				
0800 DEBT SERVICE AND MISCELLANEOUS	3,125,055.00	3,125,053.81	1.19	100.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE	3,125,055.00	3,125,053.81	1.19	100.00
TOTAL EXPENDITURES	3,125,055.00	3,125,053.81	1.19	100.00
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 31
glkyafp



FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE	264,952.00	264,951.95	.05	100.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	6,000.00	4,726.38	1,273.62	78.77
TOTAL EARNINGS ON INVESTMENTS	6,000.00	4,726.38	1,273.62	78.77
FOOD SERVICE				
1611 REIMBURSABLE SCHOOL LUNCH PRG	303,000.00	245,853.19	57,146.81	81.14
1612 REIMBURSABLE SCH BREAKFAST PRG	72,000.00	61,349.40	10,650.60	85.21
1613 REIMBURSABLE SPECIAL MILK PRG	.00	.00	.00	.00
1620 NON-REIMBURSABLE PROGRAMS	.00	.00	.00	.00
1621 NON-REIMBURSABLE LUNCH PRG	64,500.00	48,032.80	16,467.20	74.47
1622 NON-REIMBURSABLE BREAKFAST PRG	4,100.00	2,961.50	1,138.50	72.23
1623 NON-REIMBURSABLE MILK PROGRAM	4,100.00	3,008.00	1,092.00	73.37
1624 NON-REIMBURSABLE A LA CARTE PRG	56,000.00	47,907.15	8,092.85	85.55
1629 NON-REIMBURSABLE OTHER FOOD PRG	.00	.00	.00	.00
1630 SPECIAL FUNCTIONS	20,000.00	9,960.20	10,039.80	49.80
1637 VENDING REBATE	.00	.00	.00	.00
1650 SUMMER FOOD LOCAL INCOME	.00	.00	.00	.00
TOTAL FOOD SERVICE	523,700.00	419,072.24	104,627.76	80.02
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	1,700.00	2,412.14	-712.14	141.89
1994 CKS RET FOR INSUFFICIENT FUNDS	3,700.00	-95.00	3,795.00	-2.57
TOTAL OTHER REVENUE FROM LOCAL SOURCES	5,400.00	2,317.14	3,082.86	42.91
TOTAL REVENUE FROM LOCAL SOURCES	535,100.00	426,115.76	108,984.24	79.63
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	11,500.00	15,094.68	-3,594.68	131.26
TOTAL RESTRICTED	11,500.00	15,094.68	-3,594.68	131.26
REVENUE FOR ON BEHALF PAYMENTS				

07/26/2020 20:43
95417g00

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

IP 32
glkyafip

FOOD SERVICE FUND (51)

		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
3900	REVENUE FOR/ON BEHALF PAYMENTS	80,394.00	98,373.82	-17,979.82	122.36
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	80,394.00	98,373.82	-17,979.82	122.36
	TOTAL REVENUE FROM STATE SOURCES	91,894.00	113,468.50	-21,574.50	123.48
	REVENUE FROM FEDERAL SOURCES				
	RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	817,000.00	929,678.67	-112,678.67	113.79
	TOTAL RESTRICTED THROUGH THE STATE	817,000.00	929,678.67	-112,678.67	113.79
	CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	85,036.00	93,698.68	-8,662.68	110.19
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	85,036.00	93,698.68	-8,662.68	110.19
	TOTAL REVENUE FROM FEDERAL SOURCES	902,036.00	1,023,377.35	-121,341.35	113.45
	OTHER RECEIPTS				
	INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	.00	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	1,529,030.00	1,562,961.61	-33,931.61	102.22
	TOTAL REVENUES	1,793,982.00	1,827,913.56	-33,931.56	101.89

07/26/2020 20:43
9541vgo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 33
glkyafp

FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0100 SALARIES PERSONNEL SERVICES	439,543.00	513,280.08	-73,737.08	116.78
0200 EMPLOYEE BENEFITS	149,750.00	165,010.56	-15,260.56	110.19
0280 ON-BEHALF	80,394.00	98,373.82	-17,979.82	122.36
0300 PURCHASED PROF AND TECH SERV	3,050.00	669.00	2,381.00	21.93
0400 PURCHASED PROPERTY SERVICES	7,300.00	6,190.06	1,109.94	84.80
0500 OTHER PURCHASED SERVICES	10,035.00	4,540.92	5,494.08	45.25
0600 SUPPLIES	780,308.00	768,761.42	11,546.58	98.52
0700 PROPERTY	42,000.00	37,641.58	4,358.42	89.62
0800 DEBT SERVICE AND MISCELLANEOUS	2,825.00	1,902.25	922.75	67.34
0840 CONTINGENCY	243,723.00	.00	243,723.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	1,758,928.00	1,596,369.69	162,558.31	90.76
5200 FUND TRANSFERS				
0900 OTHER ITEMS	35,054.00	23,301.31	11,752.69	66.47
TOTAL 5200 FUND TRANSFERS	35,054.00	23,301.31	11,752.69	66.47
TOTAL EXPENDITURES	1,793,982.00	1,619,671.00	174,311.00	90.28
TOTAL FOR FOOD SERVICE FUND (51)	.00	208,242.56	-208,242.56	.00

07/26/2020 20:43
95417900

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 34
glkyafirp



DAY CARE (52)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES				
0999 BEGINNING BALANCE	20,000.00	20,000.00	.00	100.00
TOTAL 0999 BEGINNING BALANCE				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS	1,000.00	567.28	432.72	56.73
TOTAL EARNINGS ON INVESTMENTS	1,000.00	567.28	432.72	56.73
COMMUNITY SERVICE ACTIVITIES				
1810 DAY CARE FEES	364,720.00	300,947.00	63,773.00	82.51
TOTAL COMMUNITY SERVICE ACTIVITIES	364,720.00	300,947.00	63,773.00	82.51
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	966.00	-966.00	.00
1994 CKS RET FOR INSUFFICIENT FUNDS	.00	-515.00	515.00	.00
1997 OTHER REIMBURSEMENTS	14,500.00	12,918.00	1,582.00	89.09
TOTAL OTHER REVENUE FROM LOCAL SOURCES	14,500.00	13,369.00	1,131.00	92.20
TOTAL REVENUE FROM LOCAL SOURCES	380,220.00	314,883.28	65,336.72	82.82
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	300.00	.00	300.00	.00
TOTAL RESTRICTED	300.00	.00	300.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 REVENUE FOR/ON BEHALF PAYMENTS	46,894.00	36,040.53	10,853.47	76.86
TOTAL REVENUE FOR ON BEHALF PAYMENTS	46,894.00	36,040.53	10,853.47	76.86
TOTAL REVENUE FROM STATE SOURCES	47,194.00	36,040.53	11,153.47	76.37
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

IP 35
glkyafp

DAY CARE (52)

		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
4500	RESTRICTED FED THRU STATE	12,000.00	7,582.98	4,417.02	63.19
	TOTAL RESTRICTED THROUGH THE STATE	12,000.00	7,582.98	4,417.02	63.19
	TOTAL REVENUE FROM FEDERAL SOURCES	12,000.00	7,582.98	4,417.02	63.19
	OTHER RECEIPTS				
	INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	439,414.00	358,506.79	80,907.21	81.59
	TOTAL REVENUES	459,414.00	378,506.79	80,907.21	82.39

DAY CARE (52)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
3200 DAY CARE OPERATIONS				
0100 SALARIES PERSONNEL SERVICES	256,963.00	201,339.86	55,623.14	78.35
0200 EMPLOYEE BENEFITS	88,199.00	69,385.45	18,813.55	78.67
0280 ON-BEHALF	46,894.00	36,040.53	10,853.47	76.86
0300 PURCHASED PROF AND TECH SERV	900.00	.00	900.00	.00
0500 OTHER PURCHASED SERVICES	1,450.00	973.58	476.42	67.14
0600 SUPPLIES	26,580.00	16,871.62	9,708.38	63.47
0700 PROPERTY	.00	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	2,100.00	6,997.11	-4,897.11	333.20
0840 CONTINGENCY	20,000.00	.00	20,000.00	.00
0900 OTHER ITEMS	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	443,086.00	331,608.15	111,477.85	74.84
5200 FUND TRANSFERS				
0900 OTHER ITEMS	16,328.00	.00	16,328.00	.00
TOTAL 5200 FUND TRANSFERS	16,328.00	.00	16,328.00	.00
TOTAL EXPENDITURES	459,414.00	331,608.15	127,805.85	72.18
TOTAL FOR DAY CARE (52)	.00	46,898.64	-46,898.64	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

IP 37
| glkyafip

GOVERNMENTAL ASSETS (8)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
UNDEFINED REV SOURCE					
UNDEFINED REV TYPE					
0940	LOSS ON SALE OF CAPT ASSET	.00	.00	.00	.00
	TOTAL UNDEFINED REV TYPE	.00	.00	.00	.00
	TOTAL UNDEFINED REV SOURCE	.00	.00	.00	.00
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
OTHER RECEIPTS					
SALE OR COMP FOR LOSS OF ASSETS					
5341	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

GOVERNMENTAL ASSETS (8)							
			BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED	
EXPENDITURES							
1000 INSTRUCTION							
0700 PROPERTY			.00	.00	.00	.00	
TOTAL 1000 INSTRUCTION			.00	.00	.00	.00	
2100 STUDENT SUPPORT SERVICES							
0700 PROPERTY			.00	.00	.00	.00	
TOTAL 2100 STUDENT SUPPORT SERVICES			.00	.00	.00	.00	
2200 INSTRUCTIONAL STAFF SUPP SERV							
0700 PROPERTY			.00	.00	.00	.00	
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV			.00	.00	.00	.00	
2300 DISTRICT ADMIN SUPPORT							
0700 PROPERTY			.00	.00	.00	.00	
TOTAL 2300 DISTRICT ADMIN SUPPORT			.00	.00	.00	.00	
2400 SCHOOL ADMIN SUPPORT							
0700 PROPERTY			.00	.00	.00	.00	
TOTAL 2400 SCHOOL ADMIN SUPPORT			.00	.00	.00	.00	
2500 BUSINESS SUPPORT SERVICES							
0700 PROPERTY			.00	.00	.00	.00	
TOTAL 2500 BUSINESS SUPPORT SERVICES			.00	.00	.00	.00	
2600 PLANT OPERATIONS & MAINTENANCE							
0700 PROPERTY			.00	357.30	-357.30	.00	
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE			.00	357.30	-357.30	.00	
2700 STUDENT TRANSPORTATION							
0700 PROPERTY			.00	.00	.00	.00	
TOTAL 2700 STUDENT TRANSPORTATION			.00	.00	.00	.00	
3300 COMMUNITY SERVICES							
0700 PROPERTY			.00	.00	.00	.00	

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 39
glkyafzp

GOVERNMENTAL ASSETS (8)

		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300	COMMUNITY SERVICES	.00	.00	.00	.00
3400	ADULT EDUCATION OPERATIONS				
0700	PROPERTY	.00	.00	.00	.00
TOTAL 3400	ADULT EDUCATION OPERATIONS	.00	.00	.00	.00
TOTAL EXPENDITURES		.00	357.30	-357.30	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)		.00	-357.30	357.30	.00

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

07/26/2020 20:43
9541vgo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 41
glkyafzp

FOOD SERVICE ASSETS (81)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
3100	FOOD SERVICE OPERATION				
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR FOOD SERVICE ASSETS (81)	.00	.00	.00	.00

DAY CARE ASSETS (82)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN ON SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

DAY CARE ASSETS (82)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES				
3200 DAY CARE OPERATIONS				
0700 PROPERTY	.00	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00	.00
TOTAL FOR DAY CARE ASSETS (82)	.00	.00	.00	.00

07/26/2020 20:43
9541vgoo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

IP 44
lgkyafrp

	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
SUMMARY PAGE				
TOTAL OF REVENUES FUND 1	30,693,766.89	30,718,447.83	-24,680.94	100.08
TOTAL OF EXPENDITURES FUND 1	30,693,766.89	26,445,539.79	4,248,227.10	86.16
TOTAL FOR FUND 1	.00	4,272,908.04	-4,272,908.04	.00
TOTAL OF REVENUES FUND 2	2,622,673.86	2,574,798.18	47,875.68	98.17
TOTAL OF EXPENDITURES FUND 2	2,622,673.86	2,570,193.78	52,480.08	98.00
TOTAL FOR FUND 2	.00	4,604.40	-4,604.40	.00
TOTAL OF REVENUES FUND 21	469,597.00	477,745.91	-8,148.91	101.74
TOTAL OF EXPENDITURES FUND 21	469,597.00	240,388.63	229,208.37	51.19
TOTAL FOR FUND 21	.00	237,357.28	-237,357.28	.00
TOTAL OF REVENUES FUND 22	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 22	.00	.00	.00	.00
TOTAL FOR FUND 22	.00	.00	.00	.00
TOTAL OF REVENUES FUND 25	1,422,059.00	948,329.25	473,729.75	66.69
TOTAL OF EXPENDITURES FUND 25	1,422,059.00	928,051.57	494,007.43	65.26
TOTAL FOR FUND 25	.00	20,277.68	-20,277.68	.00
TOTAL OF REVENUES FUND 310	274,935.00	273,664.81	1,270.19	99.54
TOTAL OF EXPENDITURES FUND 310	274,935.00	134,130.00	140,805.00	48.79
TOTAL FOR FUND 310	.00	139,534.81	-139,534.81	.00
TOTAL OF REVENUES FUND 320	3,142,231.00	3,108,056.10	34,174.90	98.91
TOTAL OF EXPENDITURES FUND 320	3,142,231.00	5,854,714.62	-2,712,483.62	186.32
TOTAL FOR FUND 320	.00	-2,746,658.52	2,746,658.52	.00
TOTAL OF REVENUES FUND 360	6,459,805.00	3,253,140.22	3,206,664.78	50.36
TOTAL OF EXPENDITURES FUND 360	6,459,805.00	5,809,875.00	649,930.00	89.94
TOTAL FOR FUND 360	.00	-2,556,734.78	2,556,734.78	.00
TOTAL OF REVENUES FUND 400	3,125,055.00	3,125,053.81	1.19	100.00
TOTAL OF EXPENDITURES FUND 400	3,125,055.00	3,125,053.81	1.19	100.00
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	1,793,982.00	1,827,913.56	-33,931.56	101.89
TOTAL OF EXPENDITURES FUND 51	1,793,982.00	1,619,671.00	174,311.00	90.28
TOTAL FOR FUND 51	.00	208,242.56	-208,242.56	.00
TOTAL OF REVENUES FUND 52	459,414.00	378,506.79	80,907.21	82.39
TOTAL OF EXPENDITURES FUND 52	459,414.00	331,608.15	127,805.85	72.18
TOTAL FOR FUND 52	.00	46,898.64	-46,898.64	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	357.30	-357.30	.00
TOTAL FOR FUND 8	.00	-357.30	357.30	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	.00	.00	.00
TOTAL FOR FUND 81	.00	.00	.00	.00

07/26/2020 20:43
9541vgo

Spencer County Board of Education
ANNUAL FINANCIAL REPORT FOR FY 2020

P 45
glkyafip



	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL OF REVENUES FUND 82	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX				
GRAND TOTAL OF REVENUES	40,878,658.75	40,307,462.43	571,196.32	98.60
GRAND TOTAL OF EXPENDITURES	40,878,658.75	38,124,297.54	2,754,361.21	93.26
GRAND TOTAL	.00	2,183,164.89	-2,183,164.89	.00

** END OF REPORT - Generated by VICKI GOODLETT **

