

Monthly Financial Report
Through June 30, 2020

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual (Unaudited)	%	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	502,598,574	98.5%	480,070,360	479,871,736	480,070,360	100.0%	456,911,397	450,951,894	456,911,397	101.3%
Occupational Taxes	174,043,000	151,452,329	87.0%	165,754,818	170,493,750	165,754,818	97.2%	162,374,610	161,100,000	162,374,610	100.8%
Other Taxes	59,156,507	53,399,950	90.3%	56,671,550	55,574,828	55,915,056	100.6%	53,658,833	53,975,905	53,658,834	99.4%
Local Grants	8,252,595	4,103,052	49.7%	5,622,885	9,198,854	5,624,412	61.1%	14,588,175	8,790,495	14,587,875	166.0%
State Sources											
SEEK Program	232,487,382	225,684,013	97.1%	247,934,805	242,117,316	247,934,805	102.4%	248,012,271	246,348,362	248,012,271	100.7%
Other State Revenues	343,610,235	369,508,977	107.5%	349,864,756	345,322,768	344,455,387	99.7%	348,439,029	241,340,134	347,328,777	143.9%
KSFCC Allocation	11,900,000	10,257,913	86.2%	10,982,285	9,500,000	10,982,285	115.6%	9,449,764	7,900,000	10,808,651	136.8%
Federal Grants	191,729,046	137,917,971	71.9%	139,838,556	155,059,693	139,838,557	90.2%	152,498,344	162,953,879	152,501,828	93.6%
Interest	5,073,851	4,793,534	94.5%	7,781,645	3,145,945	7,662,374	243.6%	3,407,200	2,029,695	3,407,200	167.9%
Other Sources	226,062,102	132,199,043	58.5%	169,388,256	169,014,088	163,357,926	96.7%	65,068,045	116,645,549	67,649,194	58.0%
Total Revenues	1,762,589,160	1,591,915,357	90.3%	1,633,909,916	1,639,298,977	1,621,595,980	98.9%	1,514,407,668	1,452,035,913	1,517,240,639	104.5%
Non-Operating Funds											
Beginning Balance	190,718,217	190,718,217	100.0%	157,425,993	157,425,993	157,425,993	100.0%	220,331,951	220,331,951	222,070,656	100.8%
All Funds Expenditures											
1100 Instruction	823,747,405	773,141,735	93.9%	764,451,784	787,701,237	764,425,032	97.0%	755,771,029	690,746,167	755,733,983	109.4%
2100 Student Support	76,428,564	76,434,788	100.0%	68,161,539	70,488,303	68,161,538	96.7%	66,023,129	59,687,393	66,023,129	110.6%
2200 Instructional Staff Support	164,280,096	147,108,495	89.5%	141,048,899	150,234,529	141,048,900	93.9%	155,387,136	151,300,070	155,382,721	102.7%
2300 District Administration	7,651,314	7,447,045	97.3%	6,814,225	7,098,138	6,814,225	96.0%	5,881,643	5,888,974	5,881,644	99.9%
2400 School Administration	116,103,543	115,103,405	99.1%	115,027,171	115,688,005	115,027,173	99.4%	98,562,869	96,270,622	98,562,871	102.4%
2500 Business Support	51,213,254	46,387,676	90.6%	45,822,234	51,484,430	45,822,235	89.0%	49,830,447	47,663,785	49,830,447	104.5%
2600 Plant Operations & Maintenance	135,199,537	114,722,402	84.9%	117,438,367	134,476,612	117,438,366	87.3%	118,046,299	132,792,015	118,052,106	88.9%
2700 Transportation	90,509,665	84,927,024	93.8%	89,192,089	91,288,247	89,200,878	97.7%	89,313,077	90,019,922	89,322,065	99.2%
2900 Other Instruction Support	-	20,340		47,026	35,237	64,987	184.4%	35,645	31,929	60,065	188.1%
3100 Food Service	102,603,283	63,197,292	61.6%	68,566,041	94,352,273	68,543,924	72.6%	73,130,155	101,566,173	80,264,038	79.0%
3200 Daycare Operations	600,562	132,686	22.1%	(435,894)	730,339	144,035	19.7%	237,015	771,039	237,015	30.7%
3300 Community Services	17,707,219	11,155,084	63.0%	12,185,903	16,082,887	12,162,595	75.6%	12,353,544	14,339,288	5,201,986	36.3%
4600 Site Improvement	168,775,335	55,812,299	33.1%	54,171,849	99,755,518	52,308,642	52.4%	52,752,999	51,067,476	52,752,999	103.3%
5100 Debt Service	63,854,000	51,664,316	80.9%	52,217,444	61,374,653	52,217,445	85.1%	46,717,052	52,370,714	50,697,736	96.8%
5200 Operating Transfers Out	58,682,042	61,791,686	105.3%	65,909,015	59,292,694	65,909,015	111.2%	53,271,587	51,341,470	53,271,587	103.8%
5300 Contingency	73,034,874	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
Total Expenditures	1,950,390,692	1,609,046,274	82.5%	1,600,617,692	1,793,271,508	1,599,288,991	89.2%	1,577,313,626	1,639,726,471	1,581,274,391	96.4%
Ending Fund Balance	2,916,685	173,587,300		190,718,217	3,453,461	179,732,982		157,425,993	32,641,393	158,036,904	

As of June 30, 2020 (Unaudited)

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	161,496,697	Due To Other Funds	(78,495,936)
Investments	61,245,521	Accounts Payable	(2,389,771)
Accounts Receivable	17,988,575	Accrued Expenditures	(97,373,551)
Due From Other Funds	34,359,191		<hr/>
Inventory	3,303,871		
	<hr/>	Total Liabilities	(178,259,258)
Total Assets	278,393,855		
	<hr/> <hr/>	Fund Balance	
		Beginning Balance	(131,790,729)
		Revenues	(1,231,250,056)
		Expenditures	1,262,906,188
			<hr/>
		Total Fund Balance	(100,134,597)
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		Total Liabilities and Fund Balance	(278,393,855)
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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 (Unaudited)	%	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	462,889,814	98.5%	442,127,249	440,553,515	442,127,249	100.4%	419,678,233	416,651,894	419,678,233	100.7%
1115 Delinquent Property Taxes	5,200,000	4,001,458	77.0%	5,228,894	4,900,000	5,228,894	106.7%	4,883,414	5,000,000	4,883,414	97.7%
1117 Motor Vehicle Taxes	31,360,593	28,716,415	91.6%	30,034,314	30,721,921	30,034,314	97.8%	29,567,758	29,972,997	29,567,758	98.6%
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	151,452,329	87.0%	165,754,818	170,493,750	165,754,818	97.2%	162,374,610	161,100,000	162,374,610	100.8%
1191 Omitted Property Taxes	7,000,000	4,567,608	65.3%	7,040,147	6,000,000	6,283,653	104.7%	6,008,970	5,100,000	6,008,970	117.8%
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	494,442	97.4%	508,252	478,500	508,252	106.2%	479,270	401,000	479,270	119.5%
1510 Interest Income	5,000,000	4,395,350	87.9%	7,371,642	3,015,000	7,371,642	244.5%	3,149,013	1,900,000	3,149,013	165.7%
1900 Other Local Revenues	4,503,000	4,567,268	101.4%	4,528,431	4,323,300	4,528,431	104.7%	5,860,813	4,283,000	5,860,813	136.8%
3111 State SEEK Revenues	232,487,382	225,684,013	97.1%	247,934,805	242,117,316	247,934,805	102.4%	248,012,271	246,348,362	248,012,271	100.7%
3129 KSB/KSD Transportation	15,000	17,593	117.3%	15,255	25,000	15,255	61.0%	25,840	35,000	25,840	73.8%
3130 National Board Certification	-	-		-	-	-		-	435,000	-	0.0%
3800 State Utility Taxes	1,796,000	1,654,926	92.1%	1,796,614	1,893,000	1,796,614	94.9%	1,895,654	1,748,000	1,895,654	108.4%
3900 On-Behalf Payments	298,211,921	320,133,152	107.4%	302,352,879	298,211,921	297,667,931	99.8%	298,310,873	191,618,724	298,310,873	155.7%
4100 Unrestricted Federal Revenues	10,000	6,256	62.6%	10,809	8,000	10,809	135.1%	8,185	2,800	8,185	292.3%
5220 Indirect Cost Transfers	6,166,689	6,554,964	106.3%	6,038,990	5,498,897	5,888,749	107.1%	6,428,432	6,117,676	6,392,432	104.5%
Total Revenues	1,251,671,441	1,231,250,056	98.4%	1,235,111,294	1,222,193,027	1,229,519,610	100.6%	1,199,882,027	1,084,617,360	1,199,846,030	110.6%
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 (Unaudited)	%	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	445,061,673	445,061,673	100.0%	446,197,933	456,269,490	446,197,466	97.8%	426,785,808	424,218,580	426,787,511	100.6%
0200 Employee Benefits	236,839,868	244,106,160	103.1%	235,638,848	232,702,805	235,638,825	101.3%	229,680,379	159,680,680	229,680,356	143.8%
0300 Professional/Technical Services	543,343	245,743	45.2%	351,228	543,857	351,228	64.6%	313,941	660,745	313,941	47.5%
0400 Property Services	864,652	338,314	39.1%	317,451	399,344	317,451	79.5%	297,451	355,947	297,451	83.6%
0500 Other Purchased Services	654,408	419,182	64.1%	723,727	987,837	723,727	73.3%	578,196	948,588	578,196	61.0%
0600 Supplies	16,261,389	5,106,932	31.4%	8,367,599	14,749,271	8,359,299	56.7%	7,721,170	13,319,091	7,712,670	57.9%
0700 Property	6,870,937	5,163,570	75.2%	4,711,455	6,337,233	4,711,455	74.3%	4,268,539	4,729,985	4,268,539	90.2%
0800 Miscellaneous	527,457	433,475	82.2%	467,744	555,347	467,744	84.2%	506,361	572,912	506,361	88.4%
1100 Instruction	707,623,727	700,875,051	99.0%	696,775,985	712,545,185	696,767,195	97.8%	670,151,845	604,486,528	670,145,025	110.9%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	47,342,080	45,178,695	95.4%	40,349,730	41,660,690	40,349,730	96.9%	38,882,364	39,295,694	38,882,363	98.9%
0200 Employee Benefits	22,080,546	24,940,438	113.0%	21,522,985	21,393,220	21,522,985	100.6%	21,088,434	14,182,574	21,088,435	148.7%
0300 Professional/Technical Services	1,745,318	1,325,518	75.9%	1,853,344	1,854,006	1,853,344	100.0%	1,604,575	1,635,184	1,604,575	98.1%
0400 Property Services	17,333	2,972	17.1%	61,871	63,428	61,871	97.5%	51,488	54,234	51,488	94.9%
0500 Other Purchased Services	168,293	104,996	62.4%	146,622	159,366	146,622	92.0%	122,309	147,679	122,309	82.8%
0600 Supplies	439,354	214,963	48.9%	295,145	379,011	295,145	77.9%	251,141	321,000	251,141	78.2%
0700 Property	102,428	104,325	101.9%	78,607	111,587	78,607	70.4%	47,503	68,877	47,503	69.0%
0800 Miscellaneous	211,606	156,870	74.1%	25,599	29,939	25,599	85.5%	25,829	30,415	25,829	84.9%
2100 Student Support	72,106,959	72,028,777	99.9%	64,333,903	65,651,246	64,333,903	98.0%	62,073,643	55,735,658	62,073,643	111.4%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	78,302,230	68,541,823	87.5%	62,038,646	66,275,535	62,038,646	93.6%	68,731,931	73,440,868	68,729,764	93.6%
0200 Employee Benefits	37,487,989	37,270,888	99.4%	32,399,684	36,774,288	32,399,684	88.1%	36,464,088	25,392,321	36,464,088	143.6%
0300 Professional/Technical Services	3,799,364	2,055,717	54.1%	3,018,301	3,692,580	3,018,301	81.7%	1,557,934	2,362,080	1,557,934	66.0%
0400 Property Services	366,621	245,207	66.9%	253,453	350,211	253,453	72.4%	31,199	134,706	31,199	23.2%
0500 Other Purchased Services	644,435	325,140	50.5%	663,664	808,986	663,664	82.0%	484,914	630,556	484,914	76.9%
0600 Supplies	3,537,129	2,905,306	82.1%	3,289,164	3,560,277	3,289,164	92.4%	2,790,986	3,181,418	2,790,986	87.7%
0700 Property	3,893,190	2,001,812	51.4%	2,608,559	3,250,984	2,608,559	80.2%	2,442,970	2,701,221	2,442,970	90.4%
0800 Miscellaneous	177,110	74,172	41.9%	167,785	184,697	167,785	90.8%	94,573	101,149	94,573	93.5%
2200 Instructional Staff Support	128,208,068	113,420,064	88.5%	104,439,256	114,897,558	104,439,256	90.9%	112,598,595	107,944,319	112,596,428	104.3%

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual (Unaudited)	%	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	4,051,666	101.2%	3,562,356	3,823,129	3,562,356	93.2%	2,563,463	2,859,821	2,563,465	89.6%
0200 Employee Benefits	1,299,003	2,109,311	162.4%	1,792,274	1,293,535	1,792,274	138.6%	1,219,998	998,114	1,219,997	122.2%
0300 Professional/Technical Services	1,302,664	900,587	69.1%	923,979	1,359,997	923,979	67.9%	1,557,146	1,484,489	1,557,146	104.9%
0400 Property Services	10,760	5,610	52.1%	22,833	24,776	22,833	92.2%	7,747	7,826	7,747	99.0%
0500 Other Purchased Services	282,118	126,338	44.8%	146,792	171,423	146,792	85.6%	106,329	245,695	106,329	43.3%
0600 Supplies	315,787	56,024	17.7%	104,555	141,812	104,555	73.7%	80,661	100,399	80,661	80.3%
0700 Property	25,300	15,452	61.1%	12,752	28,458	12,752	44.8%	71,325	78,369	71,325	91.0%
0800 Miscellaneous	201,069	102,251	50.9%	85,810	89,479	85,810	95.9%	83,684	83,712	83,684	100.0%
2300 District Administration	7,441,629	7,367,239	99.0%	6,651,351	6,932,609	6,651,351	95.9%	5,690,353	5,858,425	5,690,355	97.1%
School Administration (Principal's Office)											
0100 Salaries	72,885,730	71,853,520	98.6%	72,119,981	72,991,203	72,119,981	98.8%	61,518,146	63,615,633	61,518,148	96.7%
0200 Employee Benefits	32,626,091	37,665,133	115.4%	36,309,332	31,926,406	36,309,332	113.7%	30,800,851	22,919,304	30,800,851	134.4%
0300 Professional/Technical Services	556,220	346,204	62.2%	337,867	528,202	337,867	64.0%	242,907	390,165	242,907	62.3%
0400 Property Services	569,298	342,884	60.2%	296,435	528,279	296,435	56.1%	421,292	557,829	421,292	75.5%
0500 Other Purchased Services	894,312	809,681	90.5%	916,484	1,139,903	916,484	80.4%	788,483	982,129	788,483	80.3%
0600 Supplies	5,789,754	2,051,462	35.4%	2,509,333	5,029,029	2,509,333	49.9%	2,572,586	5,118,896	2,572,586	50.3%
0700 Property	2,185,782	1,494,204	68.4%	1,871,004	2,825,573	1,871,004	66.2%	1,674,830	2,308,497	1,674,830	72.6%
0800 Miscellaneous	68,867	34,836	50.6%	82,059	118,605	82,059	69.2%	80,944	199,016	80,944	40.7%
2400 School Administration	115,576,054	114,597,922	99.2%	114,442,495	115,087,200	114,442,496	99.4%	98,100,039	96,091,467	98,100,041	102.1%
Business Support (Finance, Human Resources, IT)											
0100 Salaries	24,086,500	22,502,291	93.4%	21,246,182	22,591,693	21,246,182	94.0%	21,257,440	21,382,502	21,257,441	99.4%
0200 Employee Benefits	12,806,443	14,200,622	110.9%	13,304,237	13,751,555	13,304,237	96.7%	13,916,522	10,481,406	13,916,522	132.8%
0300 Professional/Technical Services	1,810,156	1,188,739	65.7%	1,353,202	1,725,729	1,353,202	78.4%	1,240,339	1,636,272	1,240,339	75.8%
0400 Property Services	98,933	(294,785)	-298.0%	86,130	595,746	86,130	14.5%	382,589	482,043	382,589	79.4%
0500 Other Purchased Services	4,786,149	3,680,031	76.9%	3,793,148	6,126,012	3,793,148	61.9%	5,705,527	4,533,854	5,705,527	125.8%
0600 Supplies	3,921,106	2,447,400	62.4%	2,143,172	2,515,019	2,143,172	85.2%	2,301,716	2,534,878	2,301,716	90.8%
0700 Property	2,696,130	1,747,870	64.8%	3,083,721	3,052,031	3,083,722	101.0%	3,562,251	4,576,254	3,562,251	77.8%
0800 Miscellaneous	453,968	351,281	77.4%	171,645	392,853	171,645	43.7%	284,006	347,814	284,006	81.7%
2500 Business Support	50,659,384	45,823,450	90.5%	45,181,437	50,750,638	45,181,438	89.0%	48,650,390	45,975,023	48,650,390	105.8%

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual (Unaudited)	%	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	48,209,407	89.7%	48,942,750	51,527,074	48,942,750	95.0%	49,182,148	53,136,216	49,182,148	92.6%
0200 Employee Benefits	26,177,171	23,572,759	90.1%	23,335,643	24,529,642	23,335,643	95.1%	22,399,966	23,050,491	22,399,966	97.2%
0300 Professional/Technical Services	1,150,481	617,499	53.7%	1,436,701	1,595,763	1,436,701	90.0%	1,399,641	1,594,156	1,399,641	87.8%
0400 Property Services	23,398,102	17,330,531	74.1%	16,819,348	24,522,132	16,819,348	68.6%	15,721,753	22,833,890	15,721,753	68.9%
0500 Other Purchased Services	1,728,513	(383,387)	-22.2%	699,463	2,280,327	699,463	30.7%	2,011,917	3,248,139	2,011,917	61.9%
0600 Supplies	23,185,458	22,243,909	95.9%	22,555,732	25,449,007	22,555,732	88.6%	24,315,124	25,449,088	24,315,124	95.5%
0700 Property	3,258,344	1,904,906	58.5%	2,461,885	3,151,392	2,461,885	78.1%	2,490,420	3,112,682	2,490,420	80.0%
0800 Miscellaneous	1,208,354	118,681	9.8%	108,292	118,040	108,292	91.7%	121,253	138,303	121,253	87.7%
2600 Plant Operations & Maintenance	133,835,866	113,614,306	84.9%	116,359,814	133,173,376	116,359,814	87.4%	117,642,222	132,562,964	117,642,222	88.7%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	47,766,990	45,234,022	94.7%	47,518,878	48,322,651	47,519,345	98.3%	45,358,888	45,701,792	45,359,354	99.3%
0200 Employee Benefits	19,032,310	22,619,243	118.8%	23,354,992	18,676,256	23,355,015	125.1%	20,966,152	17,494,710	20,966,174	119.8%
0300 Professional/Technical Services	139,729	(458,049)	-327.8%	(1,234,944)	124,592	(1,234,944)	-991.2%	(864,175)	123,380	(864,175)	-700.4%
0400 Property Services	106,768	56,464	52.9%	32,432	58,444	32,432	55.5%	25,951	47,501	25,951	54.6%
0500 Other Purchased Services	3,133,184	3,045,742	97.2%	3,652,458	5,717,125	3,652,458	63.9%	3,001,722	2,915,249	3,001,722	103.0%
0600 Supplies	8,709,218	7,558,990	86.8%	9,523,459	9,752,044	9,531,759	97.7%	8,481,400	8,752,308	8,489,900	97.0%
0700 Property	10,736,558	5,825,450	54.3%	4,452,051	7,347,846	4,452,051	60.6%	10,814,113	11,272,183	10,814,113	95.9%
0800 Miscellaneous	80,250	53,805	67.0%	61,273	188,836	61,273	32.4%	59,390	80,812	59,390	73.5%
2700 Transportation	89,705,005	83,935,667	93.6%	87,360,599	90,187,795	87,369,388	96.9%	87,843,441	86,387,934	87,852,428	101.7%
Other Instructional Support (Teacherpreneur)											
0100 Salaries	-	-		44,772	33,966	44,772	131.8%	33,832	30,138	33,832	112.3%
0200 Employee Benefits	-	-		2,254	1,271	2,254	177.3%	1,813	1,791	1,813	101.3%
2900 Other Instruction Support	-	-		47,026	35,237	47,026	133.5%	35,645	31,929	35,645	111.6%
Food Service (School Cafeteria Operation)											
0100 Salaries	70,133	65,487	93.4%	-	-	-		-	-	1,813	
0200 Employee Benefits	-	32,149		-	-	-		-	-	-	
0800 Miscellaneous	17,000	22,846		22,116	-	-		16,060	-	-	
3100 Food Service	87,133	120,482	138.3%	22,116	-	-		16,060	-	1,813	

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual (Unaudited)	%	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	1,920,596	77.4%	1,864,606	2,160,256	1,864,606	86.3%	1,936,833	2,098,894	1,936,835	92.3%
0200 Employee Benefits	1,095,632	1,100,164	100.4%	1,019,439	1,076,070	1,019,438	94.7%	1,042,476	755,091	1,042,475	138.1%
0300 Professional/Technical Services	16,190	9,455	58.4%	4,709	6,337	4,709	74.3%	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	5,951	45.0%	11,375	14,279	11,375	79.7%	14,560	17,100	14,560	85.1%
0600 Supplies	18,315	7,357	40.2%	23,135	29,587	23,135	78.2%	15,552	23,957	15,552	64.9%
0700 Property	8,685	3,193	36.8%	21,160	23,111	21,160	91.6%	13,428	20,003	13,428	67.1%
0800 Miscellaneous	9,411	2,251	23.9%	9,801	15,063	9,801	65.1%	3,499	8,358	3,499	41.9%
3300 Community Services	3,647,926	3,050,856	83.6%	2,954,225	3,326,278	2,954,223	88.8%	3,027,897	2,929,622	3,027,897	103.4%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	898,471	896,039	99.7%	696,078	762,459	694,630	91.1%	717,019	727,025	717,020	98.6%
0200 Employee Benefits	342,251	456,833	133.5%	335,557	351,862	335,216	95.3%	346,746	270,527	346,745	128.2%
0300 Professional/Technical Services	283,701	64,444	22.7%	100,915	165,830	100,915	60.9%	1,429	4,900	1,429	29.2%
0400 Property Services	1,982	453	22.9%	618	1,000	618	61.8%	-	1,000	-	0.0%
0500 Other Purchased Services	13,300	5,150	38.7%	11,988	14,469	11,988	82.9%	8,582	14,200	8,582	60.4%
0600 Supplies	22,569	14,442	64.0%	12,198	24,384	12,198	50.0%	14,176	20,013	14,176	70.8%
0700 Property	8,179	6,665	81.5%	1,310	5,964	1,310	22.0%	23,874	27,111	23,874	88.1%
0800 Miscellaneous	21,800	2,909	13.3%	2,347	1,500	2,347	156.4%	1,335	2,700	1,335	49.4%
4300 Architectural & Engineering	1,592,253	1,446,937	90.9%	1,161,011	1,327,468	1,159,222	87.3%	1,113,161	1,067,476	1,113,161	104.3%
5200 Operating Transfers Out	1,910,000	6,625,439	346.9%	5,138,831	2,036,994	5,138,831	252.3%	4,999,296	1,570,802	4,999,296	318.3%
5300 Contingency	73,034,874	-	0.0%	-	53,188,406	-	0.0%	-	93,869,437	-	0.0%
Total Expenditures	1,385,428,877	1,262,906,188	91.2%	1,244,868,049	1,349,139,990	1,244,844,144	92.3%	1,211,942,587	1,234,511,584	1,211,928,343	98.2%
Ending Fund Balance	(1,966,707)	100,134,597		131,790,729	14,600,522	126,222,951		141,547,484	3,713,821	141,525,730	

As of June 30, 2020 (Unaudited)

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	12,604,482	Accounts Payable	(271,745)
Accounts Receivable	<u>8,172,317</u>	Due To Other Funds	<u>(7,851,894)</u>
Total Assets	<u><u>20,776,800</u></u>	Total Liabilities	(8,123,640)
		Fund Balance	
		Beginning Balance	(9,191,713)
		Revenues	(123,267,489)
		Expenditures	<u>119,806,042</u>
		Total Fund Balance	<u>(12,653,160)</u>
		Total Liabilities and Fund Balance	<u><u>(20,776,800)</u></u>

Special Revenue Fund includes grants and awards for donor-specified purposes. Federal and state grants are the largest source.

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year				
	Budget	YTD Actual (Unaudited)	%	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	51,110	26,425	51.7%	30,934	1,397	30,934	2214.3%	10,356	12,037	10,356	86.0%	
1700 Student Fees	15,617	595	3.8%	24,481	68,383	24,481	35.8%	-	30,977	-	0.0%	
1900 Local Grants and Contributions	7,470,761	3,389,873	45.4%	4,216,634	8,439,437	4,216,634	50.0%	12,003,218	6,401,517	12,003,218	187.5%	
3200 State Grants	34,409,133	33,974,387	98.7%	31,675,824	31,476,478	31,450,715	99.9%	33,886,228	34,375,344	33,290,477	96.8%	
4300 Direct Federal Grants	868,215	1,243,434	143.2%	2,231,614	756,464	2,231,614	295.0%	18,357,531	16,424,854	18,357,531	111.8%	
4500 Federal Grants Through State	117,035,319	80,155,499	68.5%	74,290,824	76,616,809	74,290,824	97.0%	70,330,081	78,336,326	70,330,080	23.4%	
4700 Federal Grants Thru Intermediary	802,365	757,185	94.4%	731,650	904,084	731,650	80.9%	907,069	797,188	907,069	8822.3%	
4810 Medicaid Reimbursement	3,922,241	1,895,472	48.3%	1,961,865	3,210,114	1,961,865	61.1%	1,583,110	5,155,059	1,583,110	17.6%	
5210 Operating Transfers In	1,870,917	1,824,621	97.5%	2,070,995	2,126,766	2,070,995	97.4%	1,950,269	1,950,350	1,950,269	81.2%	
Total Revenues	166,445,678	123,267,489	74.1%	117,234,821	123,599,932	117,009,713	94.7%	139,027,862	143,483,652	138,432,111	96.5%	
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	108,329,287	68,709,057	63.4%	63,254,041	66,992,193	63,236,081	94.4%	81,801,181	79,949,356	81,776,761	102.3%	
2100 Student Support	4,321,605	4,406,011	102.0%	3,827,636	4,837,057	3,827,636	79.1%	3,949,486	3,951,735	3,949,486	99.9%	
2200 Instructional Staff Support	35,593,723	33,541,217	94.2%	36,402,816	34,762,761	36,402,816	104.7%	42,625,636	42,839,035	42,625,636	99.5%	
2300 District Administration	209,685	79,807	38.1%	162,874	165,529	162,874	98.4%	191,290	30,549	191,290	626.2%	
2400 School Administration	527,489	505,483	95.8%	584,676	600,805	584,676	97.3%	462,830	179,154	462,830	258.3%	
2500 Business Support	553,870	564,226	101.9%	640,797	733,792	640,797	87.3%	1,180,057	1,688,761	1,180,057	69.9%	
2600 Plant Operations & Maintenance	1,138,076	1,064,991	93.6%	1,010,374	1,071,452	1,010,374	94.3%	324,114	1,074	324,114	30188.6%	
2700 Transportation	804,660	991,357	123.2%	1,831,490	1,100,452	1,831,490	166.4%	1,469,636	3,631,988	1,469,636	40.5%	
3300 Community Services	11,389,630	7,448,263	65.4%	8,148,356	11,173,694	8,129,613	72.8%	7,153,686	7,061,881	-	0.0%	
5200 Operating Transfers Out	3,593,042	2,475,290	68.9%	2,395,712	2,165,480	2,395,712	110.6%	2,626,084	2,998,667	2,626,084	87.6%	
Total Expenditures	166,461,067	119,806,042	72.0%	118,258,772	123,603,215	118,240,029	95.7%	141,784,000	142,540,753	141,778,443	99.5%	
Ending Fund Balance	9,176,324	12,653,160		9,191,713	10,212,381	8,985,347		10,215,664	13,914,701	11,364,174		

As of June 30, 2020 (Unaudited)

District Activity Funds (22) Balance Sheet

Assets			Liabilities	
Due From Other Funds	3,968,477		Accounts Payable	(49,361)
Accounts Receivable	<u>15,795</u>			
Total Assets	<u><u>3,984,272</u></u>		Total Liabilities	<u><u>(49,361)</u></u>
			Fund Balance	
			Beginning Balance	(3,237,406)
			Revenues	(3,587,461)
			Expenditures	<u>2,889,956</u>
			Total Fund Balance	<u>(3,934,911)</u>
			Total Liabilities and Fund Balance	<u><u>(3,984,272)</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	(8,432,343)	
Expenditures	<u>8,432,343</u>	
Total 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 (Unaudited)	%	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	3,291,340	3,251,761	98.8%	3,941,998	3,874,460	3,941,998	101.7%	3,639,006	3,509,092	3,639,006	103.7%
1900 Local Grants and Contributions	385,791	335,699	87.0%	410,199	410,165	410,199	100.0%	272,353	268,440	272,354	101.5%
Total Revenues	3,677,131	3,587,461	97.6%	4,352,197	4,284,625	4,352,197	101.6%	3,911,359	3,777,532	3,911,360	103.5%
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	7,016,937	2,846,850	40.6%	3,629,301	6,793,741	3,629,301	53.4%	2,588,886	4,988,529	2,583,079	51.8%
2600 Plant Operations & Maintenance	225,595	43,106	19.1%	68,179	231,784	68,179	29.4%	79,963	227,977	85,770	37.6%
Total Expenditures	7,242,532	2,889,956	39.9%	3,697,480	7,025,524	3,697,480	52.6%	2,668,849	5,216,507	2,668,849	51.2%
Ending Fund Balance	(327,995)	3,934,911		3,237,406	(158,210)	3,237,406	-2046.3%	2,582,689	(1,438,975)	1,242,510	-86.3%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,630,000	8,432,343	97.7%	8,629,589	8,642,470	8,629,589	99.9%	8,697,469	8,727,000	8,697,469	99.7%
Total Revenues	8,630,000	8,432,343	97.7%	8,629,589	8,642,470	8,629,589	99.9%	8,697,469	8,727,000	8,697,469	99.7%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,630,000	8,432,343	97.7%	8,629,589	8,642,470	8,629,589	99.9%	8,697,469	8,727,000	8,697,469	99.7%
Total Expenditures	8,630,000	8,432,343	97.7%	8,629,589	8,642,470	8,629,589	99.9%	8,697,469	8,727,000	8,697,469	99.7%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of June 30, 2020 (Unaudited)

Building Fund (320) Balance Sheet

Assets			Fund Balance	
	Due from Other Funds	6,759,572		Beginning Balance
		6,759,572		Revenues
Total Assets		6,759,572		Expenditures
				(4,180,415)
				(39,810,725)
				37,231,568
			Total Fund Balance	(6,759,572)
			Total Liabilities and Fund Balance	(6,759,572)

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	79,865,416		Due To Other Funds
	Due From Other Funds	53,356,241		Accounts Payable
Total Assets		133,221,657	Total Liabilities	(18,224,769)
				(3,824,717)
				(22,049,486)
			Fund Balance	
			Beginning Balance	(97,624,465)
			Revenues	(71,174,270)
			Expenditures	57,626,564
			Total Fund Balance	(111,172,171)
			Total Liabilities and Fund Balance	(133,221,657)

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 (Unaudited)	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Building Fund											
Building Fund Revenues											
1111 Real Estate Taxes	40,500,000	39,708,760	98.0%	37,943,111	39,318,221	37,943,111	96.5%	37,233,164	34,300,000	37,233,164	108.6%
1900 Local Contributions	204,000	101,965	50.0%	102,096	200,000	102,097	51.0%	203,753	200,000	203,753	101.9%
3200 State Revenues	-	-		-	-	-		-	180,000	-	0.0%
Total Revenues	40,704,000	39,810,725	97.8%	38,045,207	39,518,221	38,045,208	96.3%	37,436,917	34,680,000	37,436,917	107.9%
Non-Operating Funds											
Beginning Balance	4,180,415	4,180,415	100.0%	9,459,699	9,459,699	9,459,699	100.0%	1,092,048	1,092,048	1,092,048	100.0%
Building Fund Expenditures											
5200 Operating Transfers Out	40,704,000	37,231,568	91.5%	43,324,491	39,518,221	43,324,491	109.6%	29,069,266	34,680,000	29,069,267	83.8%
Total Expenditures	40,704,000	37,231,568	91.5%	43,324,491	39,518,221	43,324,491	109.6%	29,069,266	34,680,000	29,069,267	83.8%
Ending Fund Balance	4,180,415	6,759,572		4,180,415	9,459,699	4,180,416		9,459,699	1,092,048	9,459,698	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	358,668		71,337	-	71,337		124,902	-	124,902	
1900 Local Contributions	-	-		-	-	-		45,497	-	45,497	
5100 Bond Proceeds	154,721,550	60,665,896	39.2%	90,362,974	98,428,050	84,485,000	85.8%	-	50,000,000	-	0.0%
5210 Operating Transfers In	-	10,149,706		16,609,998	-	16,609,998		4,556,264	-	4,556,264	
Total Revenues	154,721,550	71,174,270	46.0%	107,044,309	98,428,050	101,166,336	102.8%	4,726,663	50,000,000	4,726,664	9.5%
Non-Operating Funds											
Beginning Balance	97,624,465	97,624,465		46,860,175	46,860,175	46,860,175		97,840,554	97,840,554	97,840,554	
Construction Fund Expenditures											
4600 Construction	167,183,082	54,365,362	32.5%	53,010,838	98,428,050	51,149,420	52.0%	51,639,838	50,000,000	51,639,839	103.3%
5100 Debt Service	-	318,830		497,067	-	497,067		-	-	-	
5200 Operating Transfers Out	-	2,942,371		2,772,114	-	2,772,114		4,067,204	-	4,067,204	
Total Expenditures	167,183,082	57,626,564	34.5%	56,280,019	98,428,050	54,418,601	55.3%	55,707,042	50,000,000	55,707,043	111.4%
Ending Fund Balance	85,162,933	111,172,171		97,624,465	46,860,175	93,607,910		46,860,175	97,840,554	46,860,175	

As of June 30, 2020 (Unaudited)

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(51,345,486)
Expenditures	51,345,486
	<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	476,811	Due To Other Funds	(8,250,435)
Accounts Receivable	2,558,047	Accounts Payable	(123,400)
Inventory	4,640,936	Unfunded Pension Liability	(88,623,224)
Equipment, Net of Depreciation	19,426,763	Deferred Inflows - Pension Investments	(7,805,783)
Deferred Outflows - Pension Contributions	14,692,784		<hr/>
	<hr/>	Total Liabilities	(104,802,842)
Total Assets	41,795,341		
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	57,500,175
		Revenues	(61,649,159)
		Expenditures	67,156,485
			<hr/>
		Total Fund Balance	63,007,501
			<hr/>
		Total Liabilities and Fund Balance	(41,795,341)
			<hr/> <hr/>

Food Service Fund operates the cafeterias at all schools. This operation is funded by federal reimbursements and student sales.

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual (Unaudited)	%	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	10,257,913	86.2%	10,982,285	9,500,000	10,982,285	115.6%	9,449,764	7,900,000	10,808,651	136.8%
4300 Federal Direct Reimbursements	2,620,000	2,630,996	100.4%	2,621,896	2,600,000	2,621,897	100.8%	2,607,925	1,063,714	2,611,409	245.5%
5210 Operating Transfers In	49,334,000	38,456,576	78.0%	38,116,196	48,160,691	38,116,196	79.1%	34,659,363	43,407,000	37,277,676	85.9%
Total Revenues	63,854,000	51,345,486	80.4%	51,720,377	60,260,691	51,720,378	85.8%	46,717,052	52,370,714	50,697,735	96.8%
Debt Service Expenditures											
5100 Debt Service	63,854,000	51,345,486	80.4%	51,720,377	60,260,691	51,720,378	85.8%	46,717,052	52,370,714	50,697,735	96.8%
Total Expenditures	63,854,000	51,345,486	80.4%	51,720,377	60,260,691	51,720,378	85.8%	46,717,052	52,370,714	50,697,735	96.8%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	120,000	91,665	76.4%	170,812	100,000	170,812	170.8%	101,428	101,428	101,428	100.0%
1600 Food Sales	4,600,000	2,324,606	50.5%	3,023,797	4,500,000	3,023,797	67.2%	3,004,729	5,290,000	3,004,729	56.8%
1900 Local Contributions	50,000	23,337	46.7%	(13,663)	71,943	(13,663)	-19.0%	5,855	33,100	5,855	17.7%
3200 State Grants	530,000	488,430	92.2%	499,313	-	-		514,501	-	-	
3900 On-Behalf Payments	-	4,516,282		4,346,901	4,550,566	4,346,901	95.5%	4,550,566	3,687,631	4,550,566	123.4%
4500 Federal Grants Through State	66,480,906	48,017,229	72.2%	54,592,235	70,972,222	54,592,235	76.9%	54,519,788	56,983,897	54,519,789	95.7%
4950 Donated Commodities	-	3,218,157		3,408,472	-	3,408,472		4,192,840	4,192,840	4,192,840	100.0%
5210 Operating Transfers In	-	2,969,452		2,979,945	10,000	2,979,945	29799.4%	2,964,497	44,497	2,964,497	6662.2%
Total Revenues	71,780,906	61,649,159	85.9%	69,007,812	80,204,731	68,508,498	85.4%	69,854,204	70,333,393	69,339,703	98.6%
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	102,516,150	63,076,810	61.5%	68,543,925	94,352,273	68,543,924	72.6%	73,114,095	101,357,621	73,114,096	72.1%
5100 Debt Service	-	-		-	1,113,962	(0)	0.0%	-	-	0	
5200 Operating Transfers Out	3,840,000	4,079,674	106.2%	3,643,278	6,924,529	3,643,278	52.6%	3,807,348	3,360,000	3,807,348	
Total Expenditures	106,356,150	67,156,485	63.1%	72,187,203	102,390,764	72,187,202	70.5%	76,921,443	104,717,621	76,921,444	73.5%
Ending Fund Balance	(92,075,419)	(63,007,501)		(57,500,175)	(76,506,817)	(57,999,488)		(54,320,784)	(81,637,773)	(54,835,286)	

As of June 30, 2020 (Unaudited)

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities	
Due From Other Funds	614,410		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>631,102</u></u>		Total Liabilities	(109,549)
			Fund Balance	
			Beginning Balance	(489,421)
			Revenues	(164,818)
			Expenditures	<u>132,686</u>
			Total Fund Balance	<u>(521,553)</u>
			Total Liabilities and Fund Balance	<u><u>(631,102)</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

Assets			Fund Balance	
Due From Other Funds	<u>60,853</u>		Beginning Balance	(57,862)
Total Assets	<u><u>60,853</u></u>		Revenues	(147,646)
			Expenditures	<u>144,655</u>
			Total Fund Balance	<u>(60,853)</u>
			Total Liabilities and Fund Balance	<u><u>(60,853)</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 (Unaudited)	%	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	7,034	100.0%	3,827	50,561	3,827	7.6%
3200 State Grants	18,181	134,664	740.7%	269,163	269,163	269,163	100.0%	303,728	303,728	303,728	100.0%
3900 On-Behalf Payments	-	30,087		24,521	38,474	24,521	63.7%	38,474	44,792	38,474	85.9%
Total Revenues	18,181	164,818	906.5%	300,718	314,671	300,718	95.6%	346,029	399,081	346,029	86.7%
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	132,686	22.1%	(435,894)	730,339	144,035	19.7%	237,015	771,039	237,015	30.7%
Total Expenditures	600,562	132,686	22.1%	(435,894)	730,339	144,035	19.7%	237,015	771,039	237,015	30.7%
Ending Fund Balance	(92,960)	521,553		489,421	(662,860)	(90,508)		(247,191)	(728,163)	(247,191)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	23,639	24,415	103.3%	18,892	23,000	16,775	72.9%	24,224	23,061	23,061	100.0%
1900 Local Contributions	27,440	27,440	100.0%	39,084	39,084	39,084	100.0%	37,630	37,630	37,630	100.0%
3900 On-Behalf Payments	-	2,870		3,521	4,936	3,521	71.3%	4,936	3,987	4,936	123.8%
5210 Operating Transfers In	95,000	92,922	97.8%	92,891	96,925	92,891	95.8%	94,449	98,107	94,449	96.3%
Total Revenues	146,079	147,646	101.1%	154,388	163,945	152,271	92.9%	161,239	162,785	160,075	98.3%
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	109,352	107,919	98.7%	105,421	113,162	105,420	93.2%	104,550	107,061	104,550	97.7%
2200 Instructional Staff Support	69,636	18,328	26.3%	14,980	65,704	14,980	22.8%	21,476	66,242	21,476	32.4%
3300 Community Services	24,953	18,409	73.8%	20,907	29,861	20,907	70.0%	31,103	30,155	31,104	103.1%
Total Expenditures	203,941	144,655	70.9%	141,308	208,727	141,307	67.7%	157,129	203,457	157,129	77.2%
Ending Fund Balance	-	60,853		57,862	0	55,746		44,782	(0)	43,618	

As of June 30, 2020 (Unaudited)

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities	
Cash		309,645	Due To Other Funds	(8,699)
		<u>309,645</u>		
Total Assets		<u><u>309,645</u></u>	Fund Balance	
			Beginning Balance	(274,953)
			Revenues	(159,879)
			Expenditures	<u>133,886</u>
			Total Fund Balance	<u>(300,946)</u>
			Total Liabilities and Fund Balance	<u><u>(309,645)</u></u>

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

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets			Liabilities	
Due from Other Funds		384,888	Unfunded Pension Liabilities	(1,441,638)
Accounts Receivable		12,084	Deferred Inflows - Pension Investments	<u>(126,977)</u>
Deferred Outflows - Pension Contributions		<u>239,008</u>		
Total Assets		<u><u>635,981</u></u>	Total Liabilities	<u>(1,568,615)</u>
			Fund Balance	
			Beginning Balance	960,422
			Revenues	(630,647)
			Expenditures	<u>602,859</u>
			Total Fund Balance	<u>932,634</u>
			Total Liabilities and Fund Balance	<u><u>(635,981)</u></u>

Tuition Preschool Fund operates tuition-based preschools in numerous schools.

	2019 - 2020 School Year			2018 - 2019 School Year				2017 - 2018 School Year			
	Budget	YTD Actual (Unaudited)	%	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	3,527	3,527	100.0%	5,158	5,158	5,158	100.0%	2,579	2,579	2,579	100.0%
1800 Daycare Fees	135,334	135,334	100.0%	183,017	213,768	183,017	85.6%	212,071	276,788	212,071	76.6%
3900 On-Behalf Payments	-	21,017		31,525	31,625	31,525	99.7%	31,625	34,618	31,625	91.4%
Total Revenues	138,861	159,879	115.1%	219,700	250,551	219,700	87.7%	246,275	313,985	246,275	78.4%
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	2,211	100.0%	28,976	30,627	28,976	94.6%
2200 Instructional Staff Support	408,669	128,886	31.5%	168,941	475,080	168,942	35.6%	139,181	450,475	139,181	30.9%
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	413,839	133,886	32.4%	176,152	482,290	176,152	36.5%	173,077	486,102	173,077	35.6%
Ending Fund Balance	(25)	300,946		274,953	(334)	274,953		231,405	(13,910)	231,405	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	506,076	527,420	104.2%	742,039	885,286	742,039	83.8%	889,911	889,911	889,911	100.0%
3900 On-Behalf Payments	-	103,227		219,651	179,135	219,651	122.6%	179,135	146,311	179,135	122.4%
Total Revenues	506,076	630,647	124.6%	961,690	1,064,421	961,690	90.3%	1,069,046	1,036,222	1,069,045	103.2%
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	667,932	602,859	90.3%	684,825	1,254,746	684,824	54.6%	1,095,591	1,184,065	1,095,591	92.5%
2200 Instructional Staff Support	-	-		22,906	33,427	22,906	68.5%	2,248	-	-	
Total Expenditures	667,932	602,859	90.3%	707,731	1,288,173	707,730	54.9%	1,097,839	1,184,065	1,095,591	92.5%
Ending Fund Balance	(1,122,278)	(932,634)		(960,422)	(1,438,134)	(960,421)		(1,214,381)	(1,333,432)	(1,212,134)	

As of June 30, 2020 (Unaudited)

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	650,337	Beginning Balance	(2,331,850)
Investments	<u>1,339,336</u>	Revenues	(295,380)
Total Assets	<u><u>1,989,673</u></u>	Expenditures	<u>637,557</u>
		Total Fund Balance	<u>(1,989,673)</u>
		Total Liabilities and Fund Balance	<u><u>(1,989,673)</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 (Unaudited)	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Trust Fund											
Trust Revenues											
1500 Interest Income	(100,786)	(82,100)	81.5%	131,762	24,390	12,492	51.2%	18,922	13,652	18,922	138.6%
1900 Local Contributions	396,043	377,480	95.3%	996,052	349,252	997,579	285.6%	2,312,604	2,120,538	2,312,304	109.0%
Total Revenues	295,257	295,380	100.0%	1,127,814	373,642	1,010,071	270.3%	2,331,526	2,134,190	2,331,226	109.2%
Non-Operating Funds											
Beginning Balance	2,331,850	2,331,850	100.0%	2,266,451	2,266,451	2,266,451	100.0%	2,075,783	2,075,783	2,075,783	100.0%
Trust Expenditures											
3300 Trust & Agency Expenditures	2,644,710	637,557	24.1%	1,062,415	1,553,054	1,057,852	68.1%	2,140,858	4,317,630	2,142,985	49.6%
Total Expenditures	2,644,710	637,557	24.1%	1,062,415	1,553,054	1,057,852	68.1%	2,140,858	4,317,630	2,142,985	49.6%
Ending Fund Balance	(17,603)	1,989,673		2,331,850	1,087,039	2,218,670		2,266,451	(107,657)	2,264,024	