

Monthly Financial Report
Through July 31, 2020

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
All Funds Revenues											
Local Sources											
Property Taxes	489,171,610	-	0.0%	502,604,410	510,274,442	-	0.0%	480,070,360	479,871,736	-	0.0%
Occupational Taxes	156,348,315	(4,895,986)	-3.1%	156,348,315	174,043,000	-	0.0%	165,754,818	170,493,750	-	0.0%
Other Taxes	54,269,662	(614,502)	-1.1%	54,014,453	59,156,507	(756,494)	-1.3%	56,671,550	55,574,828	(274,545)	-0.5%
Local Grants	4,896,285	454,448	9.3%	4,135,979	8,124,882	114,777	1.4%	5,613,192	6,885,592	416,914	6.1%
State Sources											
SEEK Program	222,100,000	18,112,104	8.2%	225,684,013	232,487,382	20,021,009	8.6%	247,934,805	242,117,316	19,828,610	8.2%
Other State Revenues	365,635,622	4,115,410	1.1%	369,660,335	342,236,198	18,244,965	5.3%	349,864,756	345,257,905	18,069,425	5.2%
KSFCC Allocation	9,878,203	2,185,981	22.1%	10,257,913	11,900,000	2,186,631	18.4%	10,982,285	9,500,000	2,186,745	23.0%
Federal Grants	153,590,319	1,312,825	0.9%	137,930,824	162,094,934	722,886	0.4%	139,838,556	158,816,229	862,620	0.5%
Interest	1,302,947	(112,430)	-8.6%	4,799,457	5,040,324	(103,428)	-2.1%	7,772,462	3,122,059	28,032	0.9%
Other Sources	78,063,917	4,560,258	5.8%	132,196,153	118,651,510	4,544,301	3.8%	169,388,256	118,734,617	3,932,258	3.3%
Total Revenues	1,535,256,880	25,118,109	1.6%	1,597,631,852	1,624,009,179	44,974,647	2.8%	1,633,891,040	1,590,374,032	45,050,058	2.8%
Non-Operating Funds											
Beginning Balance	159,534,498	159,534,498	100.0%	190,718,217	190,718,217	190,718,217	100.0%	157,441,169	157,441,169	157,441,169	100.0%
All Funds Expenditures											
1100 Instruction	819,544,585	3,414,872	0.4%	774,180,413	796,764,850	10,072,608	1.3%	764,451,784	800,649,350	10,256,335	1.3%
2100 Student Support	78,136,647	175,759	0.2%	76,454,380	75,273,386	992,140	1.3%	68,161,539	69,602,981	994,047	1.4%
2200 Instructional Staff Support	160,324,895	2,942,024	1.8%	150,332,657	162,655,963	2,628,117	1.6%	141,048,899	158,310,803	2,694,936	1.7%
2300 District Administration	8,983,939	256,112	2.9%	7,506,263	7,306,808	278,300	3.8%	6,814,225	6,963,158	(42,340)	-0.6%
2400 School Administration	121,873,125	583,962	0.5%	115,508,624	117,444,257	1,792,293	1.5%	115,027,171	115,266,354	1,661,221	1.4%
2500 Business Support	63,746,287	5,574,230	8.7%	52,324,335	66,185,044	2,417,679	3.7%	45,822,234	52,439,400	2,454,558	4.7%
2600 Plant Operations & Maintenance	134,798,291	4,493,545	3.3%	115,965,454	134,904,573	4,559,752	3.4%	117,438,367	133,406,233	4,093,614	3.1%
2700 Transportation	90,330,939	5,821,663	6.4%	85,214,791	92,077,439	2,165,313	2.4%	89,192,089	93,828,833	2,452,217	2.6%
2900 Other Instruction Support	-	-		-	-	-		47,026	35,237	-	0.0%
3100 Food Service	79,962,570	1,079,158	1.3%	63,297,445	102,586,283	1,109,163	1.1%	68,566,041	94,352,273	636,882	0.7%
3200 Daycare Operations	400,000	-	0.0%	132,686	600,562	1,275	0.2%	(435,894)	730,339	1,749	0.2%
3300 Community Services	16,215,628	429,760	2.7%	11,328,124	15,076,803	812,089	5.4%	12,182,203	12,011,392	1,025,248	8.5%
4600 Site Improvement	43,897,911	6,321,163	14.4%	63,114,398	48,711,267	37,009,805	76.0%	54,171,849	51,327,468	511,335	1.0%
5100 Debt Service	62,281,213	6,562,259	10.5%	51,664,316	63,854,000	6,777,370	10.6%	52,217,444	61,374,653	5,811,223	9.5%
5200 Operating Transfers Out	58,129,612	4,438,946	7.6%	61,791,685	58,117,951	5,167,024	8.9%	65,909,015	60,125,881	3,674,234	6.1%
5300 Contingency	29,864,900	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,768,490,541	42,093,452	2.4%	1,628,815,571	1,798,980,324	75,782,930	4.2%	1,600,613,992	1,763,612,763	36,225,259	2.1%
Ending Fund Balance	(73,699,163)	142,559,155		159,534,498	15,747,073	159,909,934		190,718,217	(15,797,562)	166,265,968	

As of July 31, 2020

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	96,413,415		Due To Other Funds	(85,048,380)
Investments	61,053,600		Accounts Payable	(11,719,541)
Accounts Receivable	82,272		Accrued Expenditures	(2,514,994)
Due From Other Funds	24,831,592			
Inventory	3,156,287			
			Total Liabilities	(99,282,915)
Total Assets	185,537,166		Fund Balance	
			Beginning Balance	(95,305,792)
			Revenues	(12,439,166)
			Expenditures	21,490,707
			Total Fund Balance	(86,254,251)
			Total Liabilities and Fund Balance	(185,537,166)

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.

2020 - 2021 School Year				2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Revenues											
1111 Real Estate Taxes	484,974,500	-	0.0%	462,895,650	469,774,442	-	0.0%	442,127,249	440,553,515	-	0.0%
1115 Delinquent Property Taxes	4,000,000	-	0.0%	4,001,458	5,200,000	-	0.0%	5,228,894	4,900,000	-	0.0%
1117 Motor Vehicle Taxes	29,101,954	-	0.0%	28,716,415	31,360,593	-	0.0%	30,034,314	30,721,921	-	0.0%
1119 Franchise Taxes	13,837,708	-	0.0%	13,380,801	13,905,914	-	0.0%	12,681,043	12,230,907	-	0.0%
1131 Occupational License Taxes	156,348,315	(4,895,986.00)	-3.1%	156,348,315	174,043,000	-	0.0%	165,754,818	170,493,750	-	0.0%
1191 Omitted Property Taxes	4,600,000	(614,502)	-13.4%	5,182,110	7,000,000	(756,494)	-10.8%	7,040,147	6,000,000	(274,545)	-4.6%
1280 Revenue in Lieu of Taxes	2,730,000	-	0.0%	2,733,669	1,690,000	-	0.0%	1,687,152	1,722,000	-	0.0%
1300 Tuition	495,000	49,559	10.0%	494,442	507,500	-	0.0%	508,252	478,500	-	0.0%
1510 Interest Income	1,100,000	(129,611)	-11.8%	4,395,350	5,000,000	(180,169)	-3.6%	7,371,642	3,015,000	9,033	0.3%
1900 Other Local Revenues	4,556,000	11,152	0.2%	4,563,988	4,503,000	5,887	0.1%	4,528,431	4,323,300	14,508	0.3%
3111 State SEEK Revenues	222,100,000	18,112,104	8.2%	225,684,013	232,487,382	20,021,009	8.6%	247,934,805	242,117,316	19,828,610	8.2%
3129 KSB/KSD Transportation	17,000	-	0.0%	17,593	15,000	-	0.0%	15,255	25,000	-	0.0%
3800 State Utility Taxes	1,800,000	(151,357)	-8.4%	1,806,283	1,796,000	(289)	0.0%	1,796,614	1,893,000	-	0.0%
3900 On-Behalf Payments	319,483,152	-	0.0%	320,133,152	298,211,921	13,368,533	4.5%	302,352,879	298,211,921	13,530,361	4.5%
4100 Unrestricted Federal Revenues	6,500	-	0.0%	6,256	10,000	-	0.0%	10,809	8,000	-	0.0%
5220 Indirect Cost Transfers	6,431,602	57,807	0.9%	6,554,964	6,166,689	68,939	1.1%	6,038,990	5,498,897	49,756	0.9%
Total Revenues	1,251,581,731	12,439,166	1.0%	1,236,914,459	1,251,671,441	32,527,417	2.6%	1,235,111,294	1,222,193,027	33,157,723	2.7%
Non-Operating Funds											
Beginning Balance	95,305,792	95,305,792		131,790,729	131,790,729	131,790,729		141,547,484	141,547,484	141,547,484	

		2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
		Budget	YTD Actual	%	End of Year Unaudited	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	475,412,035	604,323	0.1%	445,053,809	445,248,514	1,011,232	0.2%	446,197,933	456,268,740	798,133	0.2%
0200	Employee Benefits	241,579,823	38,829	0.0%	243,985,666	236,841,221	9,162,390	3.9%	235,638,848	232,702,805	9,206,889	4.0%
0300	Professional/Technical Services	327,418	2,576	0.8%	252,959	456,594	(4,358)	-1.0%	351,228	543,857	6,180	1.1%
0400	Property Services	1,015,230	8,975	0.9%	347,660	499,797	5,169	1.0%	317,451	399,344	7,961	2.0%
0500	Other Purchased Services	1,155,634	1,293	0.1%	421,158	654,408	(6,700)	-1.0%	723,727	987,837	(12,971)	-1.3%
0600	Supplies	10,850,755	1,943,229	17.9%	5,376,111	16,261,389	57,304	0.4%	8,367,599	14,740,971	63,994	0.4%
0700	Property	5,629,299	211,501	3.8%	5,489,858	6,870,937	(156,163)	-2.3%	4,711,455	6,337,233	(72,401)	-1.1%
0800	Miscellaneous	6,795,515	19,758	0.3%	454,853	527,457	97,975	18.6%	467,744	555,347	110,138	19.8%
1100	Instruction	742,765,709	2,830,485	0.4%	701,382,074	707,360,317	10,166,849	1.4%	696,775,985	712,536,135	10,107,922	1.4%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	47,135,362	134,299	0.3%	45,178,695	47,281,565	125,099	0.3%	40,349,730	41,660,690	126,737	0.3%
0200	Employee Benefits	22,329,104	15,658	0.1%	24,928,745	22,083,470	852,560	3.9%	21,522,985	21,393,220	861,379	4.0%
0300	Professional/Technical Services	2,323,507	(190)	0.0%	1,325,518	1,675,320	720	0.0%	1,853,344	1,854,006	(2,562)	-0.1%
0400	Property Services	29,879	-	0.0%	4,931	10,554	(500)	-4.7%	61,871	63,428	(665)	-1.0%
0500	Other Purchased Services	193,702	1,998	1.0%	105,044	126,058	1,366	1.1%	146,622	159,366	1,259	0.8%
0600	Supplies	543,761	15,968	2.9%	238,868	503,839	3,186	0.6%	295,145	379,011	1,073	0.3%
0700	Property	78,896	3,197	4.1%	109,434	149,118	1,091	0.7%	78,607	111,587	10,336	9.3%
0800	Miscellaneous	260,086	(1,776)	-0.7%	157,134	198,792	(1,962)	-1.0%	25,599	29,939	(2,994)	-10.0%
2100	Student Support	72,894,296	169,154	0.2%	72,048,369	72,028,715	981,561	1.4%	64,333,903	65,651,246	994,564	1.5%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	71,721,082	487,108	0.7%	68,541,823	78,272,744	621,023	0.8%	62,038,646	66,275,535	679,819	1.0%
0200	Employee Benefits	37,785,216	73,274	0.2%	37,257,225	37,493,389	1,298,320	3.5%	32,399,684	36,774,288	1,517,502	4.1%
0300	Professional/Technical Services	3,909,101	58,987	1.5%	2,147,938	3,743,972	18,633	0.5%	3,018,301	3,692,580	11,610	0.3%
0400	Property Services	343,148	135	0.0%	245,569	306,301	(5,900)	-1.9%	253,453	350,211	42,215	12.1%
0500	Other Purchased Services	587,504	(1,906)	-0.3%	325,992	557,711	(8,293)	-1.5%	663,664	808,986	(4,928)	-0.6%
0600	Supplies	4,501,579	907,918	20.2%	3,866,147	4,069,783	(60,854)	-1.5%	3,289,164	3,560,277	126,620	3.6%
0700	Property	3,326,082	170,796	5.1%	2,996,055	4,550,618	130,784	2.9%	2,608,559	3,250,984	17,825	0.5%
0800	Miscellaneous	133,787	32	0.0%	78,633	153,485	4,341	2.8%	167,785	184,697	(42)	0.0%
2200	Instructional Staff Support	122,307,499	1,696,344	1.4%	115,459,382	129,148,003	1,998,053	1.5%	104,439,256	114,897,558	2,390,621	2.1%

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District Administration (Superintendent, Board)												
0100	Salaries	4,615,219	99,697	2.2%	4,051,666	4,040,293	164,960	4.1%	3,562,356	3,823,129	106,328	2.8%
0200	Employee Benefits	2,090,747	12,152	0.6%	2,108,535	1,299,003	82,717	6.4%	1,792,274	1,293,535	55,263	4.3%
0300	Professional/Technical Services	1,354,379	90,788	6.7%	954,490	1,304,214	(3,188)	-0.2%	923,979	1,359,997	(217,926)	-16.0%
0400	Property Services	1,620	-	0.0%	5,610	10,985	-	0.0%	22,833	24,776	-	0.0%
0500	Other Purchased Services	128,887	-	0.0%	126,338	292,215	(4,491)	-1.5%	146,792	171,423	2,663	1.6%
0600	Supplies	421,108	4,608	1.1%	60,493	115,725	(5,727)	-4.9%	104,555	141,812	9,074	6.4%
0700	Property	23,365	-	0.0%	15,767	25,321	272	1.1%	12,752	28,458	-	0.0%
0800	Miscellaneous	243,930	47,843	19.6%	103,557	146,178	42,478	29.1%	85,810	89,479	-	0.0%
2300	District Administration	8,879,254	255,088	2.9%	7,426,456	7,233,935	277,020	3.8%	6,651,351	6,932,609	(44,599)	-0.6%
School Administration (Principal's Office)												
0100	Salaries	74,975,980	388,557	0.5%	71,853,520	73,561,401	464,904	0.6%	72,119,981	72,991,203	524,777	0.7%
0200	Employee Benefits	38,243,623	37,005	0.1%	37,649,860	32,628,251	1,250,340	3.8%	36,309,332	31,926,406	1,091,313	3.4%
0300	Professional/Technical Services	378,550	7,371	1.9%	354,953	573,619	(3,222)	-0.6%	337,867	528,202	(9,362)	-1.8%
0400	Property Services	457,987	800	0.2%	345,689	628,606	15,850	2.5%	296,435	528,279	(37,625)	-7.1%
0500	Other Purchased Services	818,135	4,843	0.6%	822,681	1,063,914	(435)	0.0%	916,484	1,139,903	34,427	3.0%
0600	Supplies	4,859,720	62,447	1.3%	2,132,522	5,917,974	95,883	1.6%	2,509,333	5,029,029	72,906	1.4%
0700	Property	1,425,373	73,174	5.1%	1,808,502	2,852,784	(40,817)	-1.4%	1,871,004	2,825,573	(45,587)	-1.6%
0800	Miscellaneous	45,207	540	1.2%	35,414	71,029	544	0.8%	82,059	118,605	20,869	17.6%
2400	School Administration	121,204,575	574,738	0.5%	115,003,141	117,297,577	1,783,047	1.5%	114,442,495	115,087,200	1,651,718	1.4%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	23,923,045	683,990	2.9%	22,502,291	24,053,346	829,169	3.4%	21,246,182	22,591,693	797,154	3.5%
0200	Employee Benefits	13,764,727	137,462	1.0%	14,195,093	14,570,355	500,063	3.4%	13,304,237	13,751,555	805,929	5.9%
0300	Professional/Technical Services	1,956,424	122,310	6.3%	1,317,983	1,956,605	67,391	3.4%	1,353,202	1,725,729	(15,266)	-0.9%
0400	Property Services	531,363	12,225	2.3%	(193,137)	584,953	(16,648)	-2.8%	86,130	595,746	(102,746)	-17.2%
0500	Other Purchased Services	5,100,358	2,068,812	40.6%	5,274,420	5,329,586	306,081	5.7%	3,793,148	6,126,012	746,797	12.2%
0600	Supplies	2,969,842	1,454,012	49.0%	3,932,858	3,005,241	1,414,669	47.1%	2,143,172	2,515,019	34,665	1.4%
0700	Property	14,923,596	1,077,634	7.2%	4,374,148	15,014,847	(855,966)	-5.7%	3,083,721	3,052,031	166,988	5.5%
0800	Miscellaneous	202,198	100	0.0%	352,781	398,903	165,011	41.4%	171,645	392,853	4,284	1.1%
2500	Business Support	63,371,553	5,556,544	8.8%	51,756,437	64,913,835	2,409,770	3.7%	45,181,437	50,750,638	2,437,805	4.8%

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Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	54,938,815	1,293,315	2.4%	48,209,407	54,109,964	1,762,785	3.3%	48,942,750	51,527,074	1,750,855	3.4%
0200	Employee Benefits	25,904,541	470,249	1.8%	23,558,434	26,178,901	953,522	3.6%	23,335,643	24,529,642	936,155	3.8%
0300	Professional/Technical Services	736,212	632	0.1%	617,499	969,103	5,141	0.5%	1,436,701	1,595,763	3,728	0.2%
0400	Property Services	21,382,046	1,163,982	5.4%	18,223,471	24,588,377	253,493	1.0%	16,819,348	24,522,132	502,315	2.0%
0500	Other Purchased Services	1,631,841	110,134	6.7%	(370,945)	1,704,813	104,075	6.1%	699,463	2,280,327	110,804	4.9%
0600	Supplies	24,125,865	1,189,172	4.9%	22,490,749	23,705,144	1,401,864	5.9%	22,555,732	25,449,007	795,543	3.1%
0700	Property	3,407,967	264,245	7.8%	2,009,372	3,267,570	83,222	2.5%	2,461,885	3,151,392	23,976	0.8%
0800	Miscellaneous	1,387,117	1,445	0.1%	119,000	155,178	(517)	-0.3%	108,292	118,040	(289)	-0.2%
2600	Plant Operations & Maintenance	133,514,403	4,493,175	3.4%	114,856,987	134,679,051	4,563,585	3.4%	116,359,814	133,173,376	4,123,087	3.1%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	50,225,723	223,557	0.4%	45,234,021	47,816,244	457,073	1.0%	47,518,878	48,323,401	380,375	0.8%
0200	Employee Benefits	20,793,205	91,174	0.4%	22,607,284	19,033,354	474,137	2.5%	23,354,992	18,676,256	447,696	2.4%
0300	Professional/Technical Services	151,747	398	0.3%	(457,659)	133,326	(14,524)	-10.9%	(1,234,944)	124,592	11	0.0%
0400	Property Services	69,321	2,471	3.6%	56,620	106,711	2,315	2.2%	32,432	58,444	2,022	3.5%
0500	Other Purchased Services	3,906,996	2,433,177	62.3%	3,270,492	3,140,868	1,697,584	54.0%	3,652,458	5,717,125	1,305,772	22.8%
0600	Supplies	8,757,451	275,654	3.1%	7,632,641	8,971,737	162,777	1.8%	9,523,459	9,760,344	305,495	3.1%
0700	Property	5,514,051	2,795,232	50.7%	5,826,230	10,759,735	(616,928)	-5.7%	4,452,051	7,347,846	13,705	0.2%
0800	Miscellaneous	344,900	-	0.0%	53,805	91,115	(7,530)	-8.3%	61,273	188,836	281	0.1%
2700	Transportation	89,763,394	5,821,663	6.5%	84,223,434	90,053,089	2,154,905	2.4%	87,360,599	90,196,845	2,455,357	2.7%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		-	-	-		44,772	33,966	-	0.0%
0200	Employee Benefits	-	-		-	-	-		2,254	1,271	-	0.0%
2900	Other Instruction Support	-	-		-	-	-		47,026	35,237	-	0.0%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	2,165	3.1%	65,487	70,133	-	0.0%	-	-	-	
0200	Employee Benefits	9,210	794	8.6%	32,149	-	-		-	-	-	
0800	Miscellaneous	23,000	-		22,846	-	-		22,116	-	-	
3100	Food Service	102,343	2,959	2.9%	120,482	70,133	-	0.0%	22,116	-	-	

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	2,084,129	50,851	2.4%	1,920,596	2,493,276	61,559	2.5%	1,864,606	2,160,256	63,678	2.9%
0200 Employee Benefits	1,098,292	6,238	0.6%	1,099,581	1,095,632	45,626	4.2%	1,019,439	1,076,070	46,687	4.3%
0300 Professional/Technical Services	10,765	150	1.4%	9,455	13,926	-	0.0%	4,709	6,337	135	2.1%
0400 Property Services	3,575	-	0.0%	1,890	3,890	-	0.0%	-	1,575	-	0.0%
0500 Other Purchased Services	10,721	-	0.0%	5,951	10,223	(40)	-0.4%	11,375	14,279	-	0.0%
0600 Supplies	26,898	43	0.2%	7,357	16,535	(64)	-0.4%	23,135	29,587	629	2.1%
0700 Property	16,881	886	5.2%	3,193	11,114	-	0.0%	21,160	23,111	(42)	-0.2%
0800 Miscellaneous	12,000	-	0.0%	2,251	10,611	(1,973)	-18.6%	9,801	15,063	585	3.9%
3300 Community Services	3,263,261	58,169	1.8%	3,050,274	3,655,207	105,107	2.9%	2,954,225	3,326,278	111,672	3.4%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	888,033	26,712	3.0%	896,039	898,471	35,702	4.0%	696,078	762,459	28,998	3.8%
0200 Employee Benefits	452,732	4,647	1.0%	456,649	342,251	16,077	4.7%	335,557	351,862	15,802	4.5%
0300 Professional/Technical Services	4,145	-	0.0%	64,444	186,782	18,720	10.0%	100,915	165,830	-	0.0%
0400 Property Services	1,631	-	0.0%	453	1,982	43	2.1%	618	1,000	-	0.0%
0500 Other Purchased Services	13,300	-	0.0%	5,150	13,300	810	6.1%	11,988	14,469	414	2.9%
0600 Supplies	23,428	1,030	4.4%	14,442	17,766	1,506	8.5%	12,198	24,384	1,124	4.6%
0700 Property	11,891	-	0.0%	6,665	11,079	33	0.3%	1,310	5,964	-	0.0%
0800 Miscellaneous	2,750	-	0.0%	3,079	22,800	(1,052)	-4.6%	2,347	1,500	(95)	-6.3%
4300 Architectural & Engineering	1,397,911	32,389	2.3%	1,446,921	1,494,431	71,839	4.8%	1,161,011	1,327,468	46,243	3.5%
5200 Operating Transfers Out	1,910,000	-	0.0%	6,625,439	2,005,125	-	0.0%	5,138,831	2,036,994	-	0.0%
5300 Contingency	29,864,900	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,391,239,097	21,490,707	1.5%	1,273,399,396	1,387,360,557	24,511,737	1.8%	1,244,868,049	1,349,139,990	24,274,390	1.8%
Ending Fund Balance	(44,351,574)	86,254,251		95,305,792	(3,898,387)	139,806,408		131,790,729	14,600,522	150,430,817	

As of July 31, 2020

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
	20,654,011		(1,753,874)
	663,202		(10,204,223)
Total Assets	21,317,213	Total Liabilities	(11,958,097)
		Fund Balance	
		Beginning Balance	(10,972,036)
		Revenues	(517,252)
		Expenditures	2,130,172
		Total Fund Balance	(9,359,116)
		Total Liabilities and Fund Balance	(21,317,213)

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

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	(4,905)	1,017	-20.7%	32,347	1,397	3,442	246.4%	30,934	-	1,669	
1700 Student Fees	11,647	-	0.0%	595	68,383	-	0.0%	24,481	-	-	
1900 Local Grants and Contributions	4,800,716	396,613	8.3%	3,422,716	4,475,407	91,847	2.1%	4,216,634	5,067,758	22,449	0.4%
3200 State Grants	35,129,570	50,595	0.1%	33,974,387	33,565,096	-	0.0%	31,675,824	31,411,615	(295)	0.0%
4300 Direct Federal Grants	868,214	-	0.0%	1,256,286	15,695,057	-	0.0%	2,231,614	15,108,257	-	0.0%
4500 Federal Grants Through State	87,769,121	2	0.0%	80,155,499	74,593,805	3	0.0%	74,290,824	69,471,222	(11)	0.0%
4700 Federal Grants Thru Intermediary	410,634	-	0.0%	757,185	631,688	-	0.0%	731,650	664,528	-	0.0%
4810 Medicaid Reimbursement	2,900,934	69,026	2.4%	1,895,472	2,048,478	139,330	6.8%	1,961,865	-	378,827	
5210 Operating Transfers In	1,815,000	-	0.0%	1,824,621	2,454,264	-	0.0%	2,070,995	252,054	-	150.3%
Total Revenues	133,700,931	517,252	0.4%	123,319,108	133,533,575	234,622	0.2%	117,234,821	121,975,434	402,640	0.3%
Non-Operating Funds											
Beginning Balance	10,972,036	10,972,036	100.0%	9,191,713	9,191,713	9,191,713	100.0%	10,215,664	10,215,664	10,215,664	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	74,761,189	570,917	0.8%	69,100,087	81,840,472	83,439	0.1%	63,254,041	79,949,356	271,048	0.3%
2100 Student Support	5,242,351	6,606	0.1%	4,406,011	3,244,671	10,580	0.3%	3,827,636	3,951,735	(516)	0.0%
2200 Instructional Staff Support	37,671,088	1,244,511	3.3%	34,726,061	33,029,655	628,358	1.9%	36,402,816	42,839,035	302,877	0.7%
2300 District Administration	104,685	1,024	1.0%	79,807	72,873	1,279	1.8%	162,874	30,549	2,259	7.4%
2400 School Administration	668,550	9,224	1.4%	505,483	146,680	9,246	6.3%	584,676	179,154	9,503	5.3%
2500 Business Support	374,734	17,686	4.7%	567,898	1,271,209	7,909	0.6%	640,797	1,688,761	16,752	1.0%
2600 Plant Operations & Maintenance	1,175,608	-	0.0%	1,064,991	25,700	(497)	-1.9%	1,010,374	1,074	(22,616)	-2106.5%
2700 Transportation	567,545	-	0.0%	991,357	2,024,350	10,408	0.5%	1,831,490	3,631,988	(3,140)	-0.1%
3300 Community Services	10,863,056	256,579	2.4%	7,621,800	9,057,013	145,966	1.6%	8,148,356	7,061,881	-	
5200 Operating Transfers Out	2,369,602	23,627	1.0%	2,475,290	2,933,826	30,471	1.0%	2,395,712	2,998,667	18,061	0.0%
Total Expenditures	133,798,408	2,130,172	1.6%	121,538,785	133,646,449	927,159	0.7%	118,258,772	142,332,201	594,228	0.4%
Ending Fund Balance	10,874,559	9,359,116		10,972,036	9,078,839	8,499,175		9,191,713	(10,141,103)	10,024,076	

As of July 31, 2020

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	3,271	Accounts Payable	(150,028)
Due From Other Funds	4,045,095		
		Total Liabilities	(150,028)
Total Assets	4,048,366		
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(116,762)
		Expenditures	12,340
		Total Fund Balance	(3,898,338)
		Total Liabilities and Fund Balance	(4,048,366)

District Activity Funds include adult-directed funds collected at our schools. These include class fees, registration fees, and general receipts.

Capital Outlay Fund (310) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	2,750,672	Beginning Balance	-
		Revenues	(4,216,172)
		Expenditures	1,465,500
Total Assets	2,750,672	Total Fund Balance	(2,750,672)
		Total Liabilities and Fund Balance	(2,750,672)

Capital Outlay holds state revenues for facilities renovations and construction. We receive \$100 times our average daily attendance split into two payments.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	1,260,125	58,927	4.7%	3,251,761	3,267,792	38,727	1.2%	3,941,998	3,966,135	90,732	2.3%
1900 Local Grants and Contributions	82,046	57,835	70.5%	335,699	3,267,792	1,485	0.0%	410,199	410,199	3,055	0.7%
Total Revenues	1,342,171	116,762	8.7%	3,587,460	6,535,583	40,212	0.6%	4,352,197	4,376,334	93,787	2.1%
Non-Operating Funds											
Beginning Balance	3,793,916	3,793,916	100.0%	3,237,406	3,237,406	3,237,406	100.0%	2,582,689	2,582,689	2,582,689	100.0%
District Activity Funds Expenditures											
1100 Instruction	1,921,057	11,970	0.6%	2,987,474	6,786,607	(191,008)	-2.8%	3,629,301	6,793,741	(129,778)	-1.9%
2600 Plant Operations & Maintenance	108,280	370	0.3%	43,476	199,822	(3,336)	-1.7%	68,179	231,784	(6,856)	-3.0%
Total Expenditures	2,029,337	12,340	0.6%	3,030,950	6,986,429	(194,344)	-2.8%	3,697,480	7,025,524	(136,635)	-1.9%
Ending Fund Balance	3,106,750	3,898,338		3,793,916	2,786,561	3,471,962	124.6%	3,237,406	(2,649,191)	230,422	-8.7%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%	8,629,589	8,642,470	4,321,235	50.0%
Total Revenues	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%	8,629,589	8,642,470	4,321,235	50.0%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,385,900	1,465,500	17.5%	8,432,343	8,630,000	1,426,625	16.5%	8,629,589	8,642,470	852,364	9.9%
Total Expenditures	8,385,900	1,465,500	17.5%	8,432,343	8,630,000	1,426,625	16.5%	8,629,589	8,642,470	852,364	9.9%
Ending Fund Balance	-	2,750,672		-	-	2,888,170		-	-	3,468,871	

As of July 31, 2020

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	6,754,710	Beginning Balance	(6,759,572)
		Revenues	-
Total Assets	<u>6,754,710</u>	Expenditures	<u>4,862</u>
		Total Fund Balance	<u>(6,754,710)</u>
		Total Liabilities and Fund Balance	<u>(6,754,710)</u>

Building Fund holds a portion of our local real estate taxes, as required by the SEEK formula. These funds are used for facilities renovations and construction.

Construction Fund (360) Balance Sheet

Assets		Liabilities	
Cash	58,734,130	Due To Other Funds	(5,809,966)
Due From Other Funds	<u>49,057,579</u>	Accounts Payable	<u>(7,302,115)</u>
Total Assets	<u>107,791,709</u>	Total Liabilities	(13,112,081)
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(9,122)
		Expenditures	<u>9,199,551</u>
		Total Fund Balance	<u>(94,679,628)</u>
		Total Liabilities and Fund Balance	<u>(107,791,709)</u>

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

2020 - 2021 School Year				2019-2020 School Year				2018 - 2019 School Year				
Budget		YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%	
Building Fund												
Building Fund Revenues												
1111	Real Estate Taxes	4,197,110	-	0.0%	39,708,760	40,500,000	-	0.0%	37,943,111	39,318,221	-	0.0%
1900	Local Contributions	100,000	-	0.0%	101,965	204,000	-	0.0%	102,096	200,000	-	0.0%
Total Revenues		4,297,110	-	0.0%	39,810,725	40,704,000	-	0.0%	38,045,207	39,518,221	-	0.0%
Non-Operating Funds												
Beginning Balance		6,759,572	6,759,572	100.0%	4,180,415	4,180,415	4,180,415	100.0%	9,459,699	9,459,699	9,459,699	100.0%
Building Fund Expenditures												
5200	Operating Transfers Out	41,397,110	4,862	0.0%	37,231,568	40,704,000	-	0.0%	43,324,491	39,518,221	-	0.0%
Total Expenditures		41,397,110	4,862	0.0%	37,231,568	40,704,000	-	0.0%	43,324,491	39,518,221	-	0.0%
Ending Fund Balance		(30,340,428)	6,754,710		6,759,572	4,180,415	4,180,415		4,180,415	9,459,699	9,459,699	
Construction Fund												
Construction Fund Revenues												
1510	Interest Income	-	4,260		358,668	-	39,722		71,337	-	3,667	
1900	Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100	Bond Proceeds	42,500	-	0.0%	60,665,896	45,093,293	-	0.0%	90,362,974	50,000,000	-	0.0%
5210	Operating Transfers In	-	4,862		10,149,706	-	-		16,609,998	-	-	
Total Revenues		42,500	9,122	21.5%	71,174,270	46,698,394	39,722	0.1%	107,044,309	50,000,000	3,667	0.0%
Non-Operating Funds												
Beginning Balance		103,870,057	103,870,057		97,624,465	97,624,465	97,624,465		46,860,175	46,860,175	46,860,175	
Construction Fund Expenditures												
4600	Construction	42,500,000	6,288,773	14.8%	61,667,477	47,216,836	36,937,966	78.2%	53,010,838	50,000,000	465,092	0.9%
5100	Debt Service	-	-		318,830	-	221,743		497,067	-	-	
5200	Operating Transfers Out	-	2,910,778		2,942,371	-	3,671,460		2,772,114	-	2,772,114	
Total Expenditures		42,500,000	9,199,551	21.6%	64,928,678	47,216,836	40,831,169	86.5%	56,280,019	50,000,000	3,237,207	6.5%
Ending Fund Balance		61,412,557	94,679,628		103,870,057	97,106,023	56,833,019		97,624,465	46,860,175	43,626,636	

As of July 31, 2020

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(6,562,259)
Expenditures	6,562,259
	<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	3,043,220	Due To Other Funds	(8,806,282)
Accounts Receivable	1,244,217	Accounts Payable	(215,554)
Inventory	4,071,931	Unfunded Pension Liability	(88,623,224)
Equipment, Net of Depreciation	19,426,763	Deferred Inflows - Pension Investments	<hr/> (7,805,783)
Deferred Outflows - Pension Contributions	14,692,784		
	<hr/>	Total Liabilities	(105,450,843)
Total Assets	<hr/> <hr/> 42,478,914		
		Fund Balance	
		Beginning Balance	63,107,234
		Revenues	(1,245,685)
		Expenditures	<hr/> 1,110,380
		Total Fund Balance	<hr/> 62,971,929
		Total Liabilities and Fund Balance	<hr/> <hr/> (42,478,914)

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

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year				
	Budget	YTD Actual	%	End of Year Unaudited	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	9,878,203	2,185,981	22.1%	10,257,913	11,900,000	2,186,631	18.4%	10,982,285	9,500,000	2,186,745	23.0%
4300	Federal Direct Reimbursements	2,620,000	-	0.0%	2,630,996	2,620,000	-	0.0%	2,621,896	2,600,000	-	0.0%
5210	Operating Transfers In	49,783,010	4,376,278	8.8%	38,456,577	49,334,000	4,368,996	8.9%	38,116,196	48,160,691	3,624,478	7.5%
Total Revenues		62,281,213	6,562,259	10.5%	51,345,486	63,854,000	6,555,628	10.3%	51,720,377	60,260,691	5,811,223	9.6%
Debt Service Expenditures												
5100	Debt Service	62,281,213	6,562,259	10.5%	51,345,486	63,854,000	6,555,628	10.3%	51,720,377	60,260,691	5,811,223	9.6%
Total Expenditures		62,281,213	6,562,259	10.5%	51,345,486	63,854,000	6,555,628	10.3%	51,720,377	60,260,691	5,811,223	9.6%
Ending Fund Balance		-	-		-	-	-		-	-	-	
Food Service Enterprise Fund												
Food Service Revenues												
1510	Interest Income	180,000	214	0.1%	91,665	120,000	17,841	14.9%	170,812	100,000	12,150	12.1%
1600	Food Sales	10,950,000	529	0.0%	2,325,026	4,600,000	58,718	1.3%	3,023,797	4,500,000	145,106	3.2%
1900	Local Contributions	2,263,000	1,145	0.1%	23,337	50,000	(9,555)	-19.1%	(13,663)	71,943	(9,495)	-13.2%
3200	State Grants	530,000	-	0.0%	488,430	-	-		499,313	-	-	
3900	On-Behalf Payments	-	-		4,516,282	-	540,295		4,346,901	4,550,566	206,798	4.5%
4500	Federal Grants Through State	59,021,416	1,243,797	2.1%	48,017,229	66,505,906	583,553	0.9%	54,592,235	70,972,222	483,804	0.7%
4950	Donated Commodities	-	-		3,218,157	-	-		3,408,472	-	-	
5210	Operating Transfers In	10,000	-	0.0%	2,969,452	-	-		2,979,945	10,000	-	0.0%
Total Revenues		72,954,416	1,245,685	1.7%	61,649,578	71,275,906	1,190,852	1.7%	69,007,812	80,204,731	838,362	1.0%
Non-Operating Funds												
Beginning Balance		(63,107,234)	(63,107,234)	100.0%	(57,500,175)	(57,500,175)	(57,500,175)	100.0%	(54,320,784)	(54,320,784)	(54,320,784)	100.0%
Food Service Expenditures												
3100	Food Service Operation	79,860,227	1,076,200	1.3%	63,176,963	102,516,150	1,109,163	1.1%	68,543,925	94,352,273	636,882	0.7%
5100	Debt Service	-	-		-	-	-		-	1,113,962	-	0.0%
5200	Operating Transfers Out	4,062,000	34,180	0.8%	4,079,674	3,840,000	38,468	1.0%	3,643,278	6,924,529	31,695	
Total Expenditures		83,922,227	1,110,380	1.3%	67,256,637	106,356,150	1,147,631	1.1%	72,187,203	102,390,764	668,577	0.7%
Ending Fund Balance		(74,075,045)	(62,971,929)		(63,107,234)	(92,580,419)	(57,456,954)		(57,500,175)	(76,506,817)	(54,150,998)	

As of July 31, 2020

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	(521,553)
				Revenues	-
				Expenditures	<u>-</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>60,822</u>		Beginning Balance	(60,822)
Total Assets		<u><u>60,822</u></u>		Revenues	-
				Expenditures	<u>-</u>
			Total Fund Balance		<u>(60,822)</u>
			Total Liabilities and Fund Balance		<u><u>-</u></u>

Enterprise Programs Fund operates various smaller programs with the goal that their revenues sustain their operations. These include the Challenger Learning Center and the All-County Music Program.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	-	0.0%
3200 State Grants	290,000	-	0.0%	134,664	18,181	7,085	39.0%	269,163	269,163	-	0.0%
3900 On-Behalf Payments	-	-		30,087	-	1,218		24,521	38,474	1,749	4.5%
Total Revenues	290,000	-	0.0%	164,818	18,181	8,303	45.7%	300,718	314,671	1,749	0.6%
Non-Operating Funds											
Beginning Balance	521,553	521,553	100.0%	489,421	489,421	489,421	100.0%	(247,191)	(247,191)	(247,191)	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	400,000	-	0.0%	132,686	600,562	1,275	0.2%	(435,894)	730,339	1,749	0.2%
Total Expenditures	400,000	-	0.0%	132,686	600,562	1,275	0.2%	(435,894)	730,339	1,749	0.2%
Ending Fund Balance	411,553	521,553		521,553	(92,960)	496,449		489,421	(662,860)	(247,191)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	15,033	-	0.0%	24,415	23,639	-	0.0%	18,892	23,000	-	0.0%
1900 Local Contributions	-	-		27,440	27,440	-	0.0%	39,084	39,084	10	0.0%
3900 On-Behalf Payments	-	-		2,870	-	-		3,521	4,936	-	0.0%
5210 Operating Transfers In	95,000	-	0.0%	92,891	95,000	-	0.0%	92,891	96,925	-	0.0%
Total Revenues	110,033	-	0.0%	147,616	146,079	-	0.0%	154,388	163,945	10	0.0%
Non-Operating Funds											
Beginning Balance	60,822	60,822	100.0%	57,862	57,862	57,862	100.0%	44,782	44,782	44,782	100.0%
Enterprise Programs Expenditures											
1100 Instruction	95,130	-	0.0%	107,919	109,352	-	0.0%	105,421	113,162	-	0.0%
2200 Instructional Staff Support	51,308	-	0.0%	18,328	69,636	-	0.0%	14,980	65,704	-	0.0%
3300 Community Services	24,448	-	0.0%	18,409	24,953	-	0.0%	20,907	29,861	163	0.5%
Total Expenditures	170,886	-	0.0%	144,656	203,941	-	0.0%	141,308	208,727	163	0.1%
Ending Fund Balance	(31)	60,822		60,822	(0)	57,862		57,862	0	44,629	

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Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	300,723	Due To Other Funds	(923)
Total Assets	300,723	Total Liabilities	(923)
		Fund Balance	
		Beginning Balance	(300,945)
		Revenues	(23)
		Expenditures	1,168
		Total Fund Balance	(299,800)
		Total Liabilities and Fund Balance	(300,723)

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

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	383,388	Unfunded Pension Liabilities	(1,441,638)
Accounts Receivable	12,084	Deferred Inflows - Pension Investments	(126,977)
Deferred Outflows - Pension Contributions	239,008	Total Liabilities	(1,568,615)
Total Assets	634,481	Fund Balance	
		Beginning Balance	932,634
		Revenues	-
		Expenditures	1,500
		Total Fund Balance	934,134
		Total Liabilities and Fund Balance	(634,481)

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

2020 - 2021 School Year				2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	-	23		3,527	3,527	564	16.0%	5,158	5,158	306	5.9%
1800 Daycare Fees	228,000	-	0.0%	135,334	135,334	3,324	2.5%	183,017	213,768	6,554	3.1%
3900 On-Behalf Payments	-	-		21,017	-	-		31,525	31,625	1,437	4.5%
Total Revenues	228,000	23	0.0%	159,878	138,862	3,888	2.8%	219,700	250,551	8,298	3.3%
Non-Operating Funds											
Beginning Balance	300,945	300,945	100.0%	274,953	274,953	274,953	100.0%	231,405	231,405	231,405	100.0%
Adult Education Expenditures											
1100 Instruction	-	-		-	170	-	0.0%	2,211	2,211	-	0.0%
2200 Instructional Staff Support	295,000	1,168	0.4%	128,886	408,669	1,707	0.4%	168,941	475,080	1,439	0.3%
5200 Operating Transfers Out	5,000	-	0.0%	5,000	5,000	-	0.0%	5,000	5,000	-	0.0%
Total Expenditures	300,000	1,168	0.4%	133,886	413,839	1,707	0.4%	176,152	482,290	1,439	0.3%
Ending Fund Balance	228,945	299,800		300,945	(24)	277,134		274,953	(334)	238,264	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	1,500	-	0.0%	527,420	506,076	9,264	1.8%	742,039	885,286	10,609	1.2%
3900 On-Behalf Payments	-	-		103,227	-	13,328		219,651	179,135	8,140	4.5%
Total Revenues	1,500	-	0.0%	630,647	506,076	22,592	4.5%	961,690	1,064,421	18,749	1.8%
Non-Operating Funds											
Beginning Balance	(932,634)	(932,634)	100.0%	(960,422)	(960,422)	(960,422)	100.0%	(1,214,381)	(1,214,381)	(1,214,381)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	1,500	1,500	100.0%	602,859	667,932	13,328	2.0%	684,825	1,254,746	7,142	0.6%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	-	0.0%
Total Expenditures	1,500	1,500	100.0%	602,859	667,932	13,328	2.0%	707,731	1,288,173	7,142	0.6%
Ending Fund Balance	(932,634)	(934,134)		(932,634)	(1,122,278)	(951,158)		(960,422)	(1,438,134)	(1,202,775)	

As of July 31, 2020

Trust Fund (7000) Balance Sheet			
Assets		Fund Balance	
Cash	535,323	Beginning Balance	(1,989,673)
Investments	<u>1,351,002</u>	Revenues	(11,666)
		Expenditures	<u>115,013</u>
Total Assets	<u><u>1,886,326</u></u>	Total Fund Balance	<u>(1,886,326)</u>
		Total Liabilities and Fund Balance	<u><u>(1,886,326)</u></u>

The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

		2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
		Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Trust Fund												
Trust Revenues												
1500	Interest Income	27,852	11,666	41.9%	(82,100)	(84,601)	15,172	-17.9%	122,579	1,902	1,207	63.4%
1900	Local Contributions	13,523	-	0.0%	377,564	381,684	21,445	5.6%	986,359	1,407,635	391,410	27.8%
Total Revenues		41,375	11,666	28.2%	295,464	297,083	36,617	12.3%	1,108,938	1,409,536	392,616	27.9%
Non-Operating Funds												
Beginning Balance		1,989,673	1,989,673	100.0%	2,331,850	2,331,850	2,331,850	100.0%	2,281,627	2,281,627	2,281,627	100.0%
Trust Expenditures												
3300	Trust & Agency Expenditures	2,064,863	115,013	5.6%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Total Expenditures		2,064,863	115,013	5.6%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Ending Fund Balance		(33,815)	1,886,326		1,989,673	289,303	1,807,452		2,331,850	2,097,791	1,760,831	