

Monthly Financial Report  
Through August 31, 2020

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	525,408,458	-	0.0%	502,604,410	510,274,442	-	0.0%	480,070,360	479,871,736	-	0.0%
Occupational Taxes	165,848,315	13,356,215	8.1%	156,348,315	174,043,000	9,255,909	5.3%	165,754,818	170,493,750	12,714,601	7.5%
Other Taxes	56,269,662	3,905,231	6.9%	54,014,453	59,156,507	3,853,373	6.5%	56,671,550	55,574,828	3,629,209	6.5%
Local Grants	5,205,936	611,075	11.7%	4,143,024	8,124,882	572,051	7.0%	5,613,192	6,885,592	572,222	8.3%
State Sources											
SEEK Program	222,100,000	36,224,208	16.3%	225,684,013	232,487,382	40,042,018	17.2%	247,934,805	242,117,316	39,657,220	16.4%
Other State Revenues	365,711,659	10,205,633	2.8%	369,660,335	342,236,198	51,914,565	15.2%	349,864,756	345,257,905	49,255,459	14.3%
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	2,208,731	23.2%
Federal Grants	152,060,613	2,152,284	1.4%	137,930,824	162,094,934	5,644,360	3.5%	139,838,556	158,816,229	8,192,783	5.2%
Interest	1,295,655	(92,882)	-7.2%	4,799,457	5,040,324	281,090	5.6%	7,772,462	3,122,059	255,310	8.2%
Other Sources	120,526,417	6,951,222	5.8%	132,193,786	118,651,510	7,329,527	6.2%	169,388,256	118,734,617	16,389,577	13.8%
<b>Total Revenues</b>	<b>1,624,304,918</b>	<b>75,498,966</b>	<b>4.6%</b>	<b>1,597,636,530</b>	<b>1,624,009,179</b>	<b>121,079,524</b>	<b>7.5%</b>	<b>1,633,891,040</b>	<b>1,590,374,032</b>	<b>132,875,112</b>	<b>8.4%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	161,877,410	161,877,410	100.0%	191,428,267	191,428,267	191,428,267	100.0%	158,151,219	158,151,219	158,151,219	100.0%
<b>All Funds Expenditures</b>											
1100 Instruction	834,150,204	13,135,057	1.6%	774,179,169	796,764,850	39,266,651	4.9%	764,451,784	800,649,350	35,209,774	4.4%
2100 Student Support	85,571,481	2,543,306	3.0%	76,454,380	75,273,386	4,743,728	6.3%	68,161,539	69,602,981	4,850,765	7.0%
2200 Instructional Staff Support	161,357,977	5,362,985	3.3%	150,332,655	162,655,963	11,473,961	7.1%	141,048,899	158,310,803	10,474,816	6.6%
2300 District Administration	8,999,939	533,486	5.9%	7,506,263	7,306,808	958,306	13.1%	6,814,225	6,963,158	541,150	7.8%
2400 School Administration	121,955,609	6,870,206	5.6%	115,508,624	117,444,257	10,994,388	9.4%	115,027,171	115,266,354	10,397,504	9.0%
2500 Business Support	63,423,660	10,623,070	16.7%	52,327,313	66,185,044	7,531,368	11.4%	45,822,234	52,439,400	5,910,178	11.3%
2600 Plant Operations & Maintenance	134,882,645	11,643,871	8.6%	115,966,698	134,904,573	15,975,217	11.8%	117,438,367	133,406,233	15,902,719	11.9%
2700 Transportation	90,371,669	7,466,811	8.3%	85,214,791	92,077,439	6,988,728	7.6%	89,192,089	93,828,833	6,587,747	7.0%
2900 Other Instruction Support	-	-		-	-	-		47,026	35,237	-	0.0%
3100 Food Service	80,085,887	2,745,439	3.4%	61,666,283	102,586,283	4,951,573	4.8%	68,566,041	94,352,273	2,151,049	2.3%
3200 Daycare Operations	400,000	913	0.2%	132,686	600,562	7,885	1.3%	(435,894)	730,339	6,762	0.9%
3300 Community Services	16,233,696	1,187,615	7.3%	11,328,124	15,076,803	1,697,407	11.3%	12,182,203	12,011,392	1,285,273	10.7%
4600 Site Improvement	43,893,775	15,646,089	35.6%	63,114,400	48,711,267	37,129,890	76.2%	54,171,849	51,327,468	13,480,301	26.3%
5100 Debt Service	62,281,213	8,471,131	13.6%	51,664,316	63,854,000	8,683,343	13.6%	52,217,444	61,374,653	7,736,091	12.6%
5200 Operating Transfers Out	58,296,529	6,578,368	11.3%	61,791,685	58,117,951	7,269,101	12.5%	65,909,015	60,125,881	15,191,179	25.3%
5300 Contingency	36,596,662	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
<b>Total Expenditures</b>	<b>1,798,500,945</b>	<b>92,808,348</b>	<b>5.2%</b>	<b>1,627,187,387</b>	<b>1,798,980,324</b>	<b>157,671,545</b>	<b>8.8%</b>	<b>1,600,613,992</b>	<b>1,763,612,763</b>	<b>129,725,308</b>	<b>7.4%</b>
<b>Ending Fund Balance</b>	<b>(12,318,617)</b>	<b>144,568,028</b>		<b>161,877,410</b>	<b>16,457,123</b>	<b>154,836,246</b>		<b>191,428,267</b>	<b>(15,087,512)</b>	<b>161,301,023</b>	

As of August 31, 2020

**General Fund (1) Balance Sheet**

Assets			Liabilities		
	Cash	95,374,651		Due To Other Funds	(91,258,607)
	Investments	56,053,600		Accounts Payable	(3,978,846)
	Accounts Receivable	(13,115)		Accrued Expenditures	<u>(2,979,311)</u>
	Due From Other Funds	41,643,634			
	Inventory	<u>3,199,035</u>			
			<b>Total Liabilities</b>		(98,216,764)
<b>Total Assets</b>		<u><u>196,257,805</u></u>			
			Fund Balance		
			Beginning Balance		(95,302,814)
			Revenues		(53,899,560)
			Expenditures		<u>51,161,333</u>
			<b>Total Fund Balance</b>		<u>(98,041,041)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(196,257,805)</u></u>

General Fund holds funds that are required to be spent for the direct or indirect instruction of our students. These are the most flexible district funds.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Revenues											
1111 Real Estate Taxes	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	5,000,000	869,646	17.4%	4,001,458	5,200,000	1,527,666	29.4%	5,228,894	4,900,000	1,439,658	29.4%
1117 Motor Vehicle Taxes	29,101,954	3,035,585	10.4%	28,716,415	31,360,593	2,325,708	7.4%	30,034,314	30,721,921	2,189,551	7.1%
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	165,848,315	13,356,215	8.1%	156,348,315	174,043,000	9,255,909	5.3%	165,754,818	170,493,750	12,714,601	7.5%
1191 Omitted Property Taxes	5,600,000	-	0.0%	5,182,110	7,000,000	-	0.0%	7,040,147	6,000,000	-	0.0%
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	96,549	20.2%
1510 Interest Income	1,100,000	(121,377)	-11.0%	4,395,350	5,000,000	117,120	2.3%	7,371,642	3,015,000	224,626	7.5%
1900 Other Local Revenues	4,556,000	197,370	4.3%	4,563,988	4,503,000	224,856	5.0%	4,528,431	4,323,300	163,889	3.8%
3111 State SEEK Revenues	222,100,000	36,224,208	16.3%	225,684,013	232,487,382	40,042,018	17.2%	247,934,805	242,117,316	39,657,220	16.4%
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	-	0.0%	1,806,283	1,796,000	-	0.0%	1,796,614	1,893,000	536	0.0%
3900 On-Behalf Payments	319,502,121	-	0.0%	320,133,152	298,211,921	40,105,598	13.4%	302,352,879	298,211,921	40,591,081	13.6%
4100 Unrestricted Federal Revenues	6,500	-	0.0%	6,256	10,000	-	0.0%	10,809	8,000	1,499	18.7%
5220 Indirect Cost Transfers	6,431,602	288,355	4.5%	6,554,964	6,166,689	264,053	4.3%	6,038,990	5,498,897	199,119	3.6%
Total Revenues	1,263,100,700	53,899,560	4.3%	1,236,914,459	1,251,671,441	93,862,927	7.5%	1,235,111,294	1,222,193,027	97,278,330	8.0%
Non-Operating Funds											
Beginning Balance	95,302,814	95,302,814		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 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	464,145,492	4,826,460	1.0%	445,053,809	445,248,514	5,805,114	1.3%	446,197,933	456,268,740	2,779,022	0.6%	
0200	Employee Benefits	249,288,466	265,305	0.1%	243,985,666	236,841,221	27,643,063	11.7%	235,638,848	232,702,805	27,630,040	11.9%	
0300	Professional/Technical Services	325,828	(3,273)	-1.0%	252,959	456,594	32,248	7.1%	351,228	543,857	21,553	4.0%	
0400	Property Services	1,032,874	15,351	1.5%	347,660	499,797	42,127	8.4%	317,451	399,344	29,080	7.3%	
0500	Other Purchased Services	1,135,134	9,244	0.8%	421,158	654,408	30,840	4.7%	723,727	987,837	25,018	2.5%	
0600	Supplies	23,443,239	2,197,247	9.4%	5,376,111	16,261,389	2,713,160	16.7%	8,367,599	14,740,971	2,520,734	17.1%	
0700	Property	5,743,610	597,558	10.4%	5,488,614	6,870,937	560,562	8.2%	4,711,455	6,337,233	404,402	6.4%	
0800	Miscellaneous	6,795,165	281,664	4.1%	454,853	527,457	259,104	49.1%	467,744	555,347	247,062	44.5%	
1100	Instruction	751,909,808	8,189,556	1.1%	701,380,830	707,360,317	37,086,220	5.2%	696,775,985	712,536,135	33,656,911	4.7%	
Student Support (Attendance, Guidance, Health)													
0100	Salaries	51,438,827	2,071,547	4.0%	45,178,695	47,281,565	1,866,590	3.9%	40,349,730	41,660,690	1,898,241	4.6%	
0200	Employee Benefits	25,486,434	184,316	0.7%	24,928,745	22,083,470	2,676,071	12.1%	21,522,985	21,393,220	2,691,706	12.6%	
0300	Professional/Technical Services	2,323,507	5,683	0.2%	1,325,518	1,675,320	20,211	1.2%	1,853,344	1,854,006	27,008	1.5%	
0400	Property Services	30,160	0	0.0%	4,931	10,554	410	3.9%	61,871	63,428	3,875	6.1%	
0500	Other Purchased Services	188,059	4,532	2.4%	105,044	126,058	14,206	11.3%	146,622	159,366	7,099	4.5%	
0600	Supplies	543,078	39,750	7.3%	238,868	503,839	41,941	8.3%	295,145	379,011	31,228	8.2%	
0700	Property	91,627	20,713	22.6%	109,434	149,118	11,160	7.5%	78,607	111,587	15,394	13.8%	
0800	Miscellaneous	260,086	15,437	5.9%	157,134	198,792	15,399	7.7%	25,599	29,939	14,018	46.8%	
2100	Student Support	80,361,778	2,341,978	2.9%	72,048,369	72,028,715	4,645,989	6.5%	64,333,903	65,651,246	4,688,569	7.1%	
Instructional Staff Support (Professional Development, Goal Clarity Coaches)													
0100	Salaries	72,420,717	2,501,727	3.5%	68,541,821	78,272,744	2,959,738	3.8%	62,038,646	66,275,535	2,764,830	4.2%	
0200	Employee Benefits	37,780,978	389,576	1.0%	37,257,225	37,493,389	4,033,312	10.8%	32,399,684	36,774,288	4,628,447	12.6%	
0300	Professional/Technical Services	3,910,506	25,741	0.7%	2,147,938	3,743,972	65,557	1.8%	3,018,301	3,692,580	155,549	4.2%	
0400	Property Services	330,718	(39,140)	-11.8%	245,569	306,301	12,268	4.0%	253,453	350,211	47,575	13.6%	
0500	Other Purchased Services	586,215	28,241	4.8%	325,992	557,711	68,223	12.2%	663,664	808,986	96,576	11.9%	
0600	Supplies	4,499,592	173,718	3.9%	3,866,147	4,069,783	880,909	21.6%	3,289,164	3,560,277	451,823	12.7%	
0700	Property	3,355,944	381,644	11.4%	2,996,055	4,550,618	646,159	14.2%	2,608,559	3,250,984	147,865	4.5%	
0800	Miscellaneous	135,309	319	0.2%	78,633	153,485	16,828	11.0%	167,785	184,697	3,851	2.1%	
2200	Instructional Staff Support	123,019,981	3,461,826	2.8%	115,459,380	129,148,003	8,682,993	6.7%	104,439,256	114,897,558	8,296,516	7.2%	

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		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	4,615,219	356,721	7.7%	4,051,666	4,040,293	477,989	11.8%	3,562,356	3,823,129	334,799	8.8%
0200	Employee Benefits	2,090,747	41,148	2.0%	2,108,535	1,299,003	244,096	18.8%	1,792,274	1,293,535	165,221	12.8%
0300	Professional/Technical Services	1,362,819	81,937	6.0%	954,490	1,304,214	125,813	9.6%	923,979	1,359,997	(65,808)	-4.8%
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	(8,848)	-6.9%	126,338	292,215	4,769	1.6%	146,792	171,423	8,192	4.8%
0600	Supplies	421,108	3,356	0.8%	60,493	115,725	9,652	8.3%	104,555	141,812	12,414	8.8%
0700	Property	30,925	-	0.0%	15,767	25,321	4,420	17.5%	12,752	28,458	1,649	5.8%
0800	Miscellaneous	243,930	46,536	19.1%	103,557	146,178	87,754	60.0%	85,810	89,479	77,942	87.1%
<b>2300</b>	<b>District Administration</b>	<b>8,895,254</b>	<b>520,850</b>	<b>5.9%</b>	<b>7,426,456</b>	<b>7,233,935</b>	<b>954,492</b>	<b>13.2%</b>	<b>6,651,351</b>	<b>6,932,609</b>	<b>534,408</b>	<b>7.7%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	74,950,593	5,864,149	7.8%	71,853,520	73,561,401	5,793,648	7.9%	72,119,981	72,991,203	5,852,287	8.0%
0200	Employee Benefits	38,243,623	590,787	1.5%	37,649,860	32,628,251	4,226,029	13.0%	36,309,332	31,926,406	3,719,987	11.7%
0300	Professional/Technical Services	388,538	781	0.2%	354,953	573,619	32,825	5.7%	337,867	528,202	20,611	3.9%
0400	Property Services	525,727	16,589	3.2%	345,689	628,606	48,018	7.6%	296,435	528,279	9,013	1.7%
0500	Other Purchased Services	840,820	28,848	3.4%	822,681	1,063,914	61,524	5.8%	916,484	1,139,903	94,509	8.3%
0600	Supplies	4,855,272	196,340	4.0%	2,132,522	5,917,974	586,384	9.9%	2,509,333	5,029,029	466,354	9.3%
0700	Property	1,435,976	133,271	9.3%	1,808,502	2,852,784	182,807	6.4%	1,871,004	2,825,573	160,012	5.7%
0800	Miscellaneous	46,527	1,477	3.2%	35,414	71,029	14,476	20.4%	82,059	118,605	31,695	26.7%
<b>2400</b>	<b>School Administration</b>	<b>121,287,074</b>	<b>6,832,241</b>	<b>5.6%</b>	<b>115,003,141</b>	<b>117,297,577</b>	<b>10,945,711</b>	<b>9.3%</b>	<b>114,442,495</b>	<b>115,087,200</b>	<b>10,354,468</b>	<b>9.0%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	23,111,421	2,429,471	10.5%	22,502,291	24,053,346	2,530,519	10.5%	21,246,182	22,591,693	2,397,500	10.6%
0200	Employee Benefits	13,764,727	605,954	4.4%	14,195,093	14,570,355	1,704,716	11.7%	13,304,237	13,751,555	2,093,573	15.2%
0300	Professional/Technical Services	2,390,424	238,122	10.0%	1,317,983	1,956,605	160,091	8.2%	1,353,202	1,725,729	90,104	5.2%
0400	Property Services	521,363	(31,855)	-6.1%	(193,137)	584,953	18,478	3.2%	86,130	595,746	24,548	4.1%
0500	Other Purchased Services	5,140,358	714,294	13.9%	5,274,420	5,329,586	1,696,973	31.8%	3,793,148	6,126,012	805,410	13.1%
0600	Supplies	2,979,823	260,258	8.7%	3,932,858	3,005,241	1,006,288	33.5%	2,143,172	2,515,019	228,200	9.1%
0700	Property	14,935,993	6,355,602	42.6%	4,377,126	15,014,847	201,981	1.3%	3,083,721	3,052,031	200,825	6.6%
0800	Miscellaneous	202,217	991	0.5%	352,781	398,903	166,361	41.7%	171,645	392,853	8,248	2.1%
<b>2500</b>	<b>Business Support</b>	<b>63,046,326</b>	<b>10,572,837</b>	<b>16.8%</b>	<b>51,759,415</b>	<b>64,913,835</b>	<b>7,485,407</b>	<b>11.5%</b>	<b>45,181,437</b>	<b>50,750,638</b>	<b>5,848,407</b>	<b>11.5%</b>



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		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	54,938,815	4,574,413	8.3%	48,209,407	54,109,964	5,297,624	9.8%	48,942,750	51,527,074	5,277,801	10.2%
0200	Employee Benefits	25,904,541	1,573,365	6.1%	23,558,434	26,178,901	2,769,154	10.6%	23,335,643	24,529,642	2,727,515	11.1%
0300	Professional/Technical Services	736,212	10,778	1.5%	617,499	969,103	74,628	7.7%	1,436,701	1,595,763	30,199	1.9%
0400	Property Services	21,387,793	2,075,531	9.7%	18,223,471	24,588,377	3,556,529	14.5%	16,819,348	24,522,132	4,083,425	16.7%
0500	Other Purchased Services	1,676,986	152,095	9.1%	(370,945)	1,704,813	224,399	13.2%	699,463	2,280,327	238,641	10.5%
0600	Supplies	24,119,331	2,944,731	12.2%	22,491,993	23,705,144	3,650,138	15.4%	22,555,732	25,449,007	3,092,513	12.2%
0700	Property	3,396,840	332,996	9.8%	2,009,372	3,267,570	401,660	12.3%	2,461,885	3,151,392	469,831	14.9%
0800	Miscellaneous	1,387,117	7,438	0.5%	119,000	155,178	2,605	1.7%	108,292	118,040	2,444	2.1%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>133,547,636</b>	<b>11,671,348</b>	<b>8.7%</b>	<b>114,858,231</b>	<b>134,679,051</b>	<b>15,976,737</b>	<b>11.9%</b>	<b>116,359,814</b>	<b>133,173,376</b>	<b>15,922,370</b>	<b>12.0%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	50,225,723	1,140,670	2.3%	45,234,021	47,816,244	2,270,731	4.7%	47,518,878	48,323,401	2,084,922	4.3%
0200	Employee Benefits	20,793,205	682,984	3.3%	22,607,284	19,033,354	1,875,542	9.9%	23,354,992	18,676,256	1,791,682	9.6%
0300	Professional/Technical Services	151,747	14,949	9.9%	(457,659)	133,326	(114,059)	-85.5%	(1,234,944)	124,592	(593,923)	-476.7%
0400	Property Services	69,321	5,046	7.3%	56,620	106,711	4,631	4.3%	32,432	58,444	5,494	9.4%
0500	Other Purchased Services	3,906,996	2,267,775	58.0%	3,270,492	3,140,868	1,760,863	56.1%	3,652,458	5,717,125	1,566,949	27.4%
0600	Supplies	8,708,971	513,257	5.9%	7,632,641	8,971,737	1,067,259	11.9%	9,523,459	9,760,344	1,045,232	10.7%
0700	Property	5,559,919	2,841,041	51.1%	5,826,230	10,759,735	56,661	0.5%	4,452,051	7,347,846	59,186	0.8%
0800	Miscellaneous	344,900	1,090	0.3%	53,805	91,115	2,970	3.3%	61,273	188,836	3,802	2.0%
<b>2700</b>	<b>Transportation</b>	<b>89,760,782</b>	<b>7,466,811</b>	<b>8.3%</b>	<b>84,223,434</b>	<b>90,053,089</b>	<b>6,924,598</b>	<b>7.7%</b>	<b>87,360,599</b>	<b>90,196,845</b>	<b>5,963,344</b>	<b>6.6%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	-	-		-	-	-		44,772	33,966	-	0.0%
0200	Employee Benefits	-	-		-	-	-		2,254	1,271	-	0.0%
<b>2900</b>	<b>Other Instruction Support</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>47,026</b>	<b>35,237</b>	<b>-</b>	<b>0.0%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	70,133	7,577	10.8%	65,487	70,133	2,706	3.9%	-	-	-	
0200	Employee Benefits	9,210	2,694	29.2%	32,149	-	946		-	-	-	
0800	Miscellaneous	23,000	(9)		22,846	-	-		22,116	-	-	
<b>3100</b>	<b>Food Service</b>	<b>102,343</b>	<b>10,262</b>	<b>10.0%</b>	<b>120,482</b>	<b>70,133</b>	<b>3,652</b>	<b>5.2%</b>	<b>22,116</b>	<b>-</b>	<b>-</b>	

		2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>												
0100	Salaries	2,084,129	(41,503)	-2.0%	1,920,596	2,493,276	227,477	9.1%	1,864,606	2,160,256	223,791	10.4%
0200	Employee Benefits	1,098,292	17,820	1.6%	1,099,581	1,095,632	133,466	12.2%	1,019,439	1,076,070	138,991	12.9%
0300	Professional/Technical Services	10,765	150	1.4%	9,455	13,926	-	0.0%	4,709	6,337	405	6.4%
0400	Property Services	3,575	-	0.0%	1,890	3,890	1,440	37.0%	-	1,575	-	0.0%
0500	Other Purchased Services	10,721	816	7.6%	5,951	10,223	814	8.0%	11,375	14,279	594	4.2%
0600	Supplies	26,162	1,067	4.1%	7,357	16,535	147	0.9%	23,135	29,587	3,454	11.7%
0700	Property	17,617	2,658	15.1%	3,193	11,114	776	7.0%	21,160	23,111	2,663	11.5%
0800	Miscellaneous	12,000	-	0.0%	2,251	10,611	(1,973)	-18.6%	9,801	15,063	1,575	10.5%
<b>3300</b>	<b>Community Services</b>	<b>3,263,261</b>	<b>(18,992)</b>	<b>-0.6%</b>	<b>3,050,274</b>	<b>3,655,207</b>	<b>362,147</b>	<b>9.9%</b>	<b>2,954,225</b>	<b>3,326,278</b>	<b>371,473</b>	<b>11.2%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	888,033	93,914	10.6%	896,039	898,471	106,106	11.8%	696,078	762,459	86,888	11.4%
0200	Employee Benefits	452,732	15,268	3.4%	456,649	342,251	47,110	13.8%	335,557	351,862	46,448	13.2%
0300	Professional/Technical Services	4,145	-	0.0%	64,444	186,782	29,745	15.9%	100,915	165,830	-	0.0%
0400	Property Services	1,631	-	0.0%	453	1,982	68	3.4%	618	1,000	-	0.0%
0500	Other Purchased Services	13,300	522	3.9%	5,150	13,300	2,056	15.5%	11,988	14,469	950	6.6%
0600	Supplies	23,424	1,097	4.7%	14,444	17,766	7,234	40.7%	12,198	24,384	2,131	8.7%
0700	Property	7,759	54	0.7%	6,665	11,079	656	5.9%	1,310	5,964	-	0.0%
0800	Miscellaneous	2,750	1,080	39.3%	3,079	22,800	(1,052)	-4.6%	2,347	1,500	(95)	-6.3%
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,393,775</b>	<b>111,936</b>	<b>8.0%</b>	<b>1,446,923</b>	<b>1,494,431</b>	<b>191,924</b>	<b>12.8%</b>	<b>1,161,011</b>	<b>1,327,468</b>	<b>136,323</b>	<b>10.3%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,910,000</b>	<b>679</b>	<b>0.0%</b>	<b>6,625,439</b>	<b>2,005,125</b>	<b>991</b>	<b>0.0%</b>	<b>5,138,831</b>	<b>2,036,994</b>	<b>-</b>	<b>0.0%</b>
<b>5300</b>	<b>Contingency</b>	<b>36,596,662</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>57,421,141</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>53,188,406</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,415,094,678</b>	<b>51,161,333</b>	<b>3.6%</b>	<b>1,273,402,374</b>	<b>1,387,360,557</b>	<b>93,260,862</b>	<b>6.7%</b>	<b>1,244,868,049</b>	<b>1,349,139,990</b>	<b>85,772,788</b>	<b>6.4%</b>
<b>Ending Fund Balance</b>		<b>(56,691,165)</b>	<b>98,041,041</b>		<b>95,302,814</b>	<b>(3,898,387)</b>	<b>132,392,794</b>		<b>131,790,729</b>	<b>14,600,522</b>	<b>153,053,025</b>	

As of August 31, 2020

**Special Revenue Fund (2) Balance Sheet**

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
<b>Total Assets</b>		<b>Total Liabilities</b>	
		Fund Balance	
		Beginning Balance	
		Revenues	
		Expenditures	
		<b>Total Fund Balance</b>	
		<b>Total Liabilities and Fund Balance</b>	

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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Special Revenue Fund</b>											
<b>Special Revenue Fund Revenues</b>											
1510 Interest Income	3,989	2,306	57.8%	32,347	1,397	6,252	447.5%	30,934	-	3,068	
1700 Student Fees	11,647	-	0.0%	595	68,383	-	0.0%	24,481	-	-	
1900 Local Grants and Contributions	5,107,314	532,598	10.4%	3,429,761	4,475,407	484,092	10.8%	4,216,634	5,067,758	163,828	3.2%
3200 State Grants	35,186,638	5,989,461	17.0%	33,974,387	33,565,096	5,822,564	17.3%	31,675,824	31,411,615	3,761,335	12.0%
4300 Direct Federal Grants	872,770	17,858	2.0%	1,256,286	15,695,057	42,255	0.3%	2,231,614	15,108,257	62,078	0.4%
4500 Federal Grants Through State	86,235,748	805,644	0.9%	80,155,499	74,593,805	821,591	1.1%	74,290,824	69,471,222	(74)	0.1%
4700 Federal Grants Thru Intermediary	409,745	5,033	1.2%	757,185	631,688	39,403	6.2%	731,650	664,528	45,307	0.0%
4810 Medicaid Reimbursement	2,900,934	79,952	2.8%	1,895,472	2,048,478	139,330	6.8%	1,961,865	-	379,605	
5210 Operating Transfers In	1,820,000	-	0.0%	1,824,621	2,454,264	991	0.0%	2,070,995	252,054	5,000	150.6%
<b>Total Revenues</b>	<b>132,548,785</b>	<b>7,432,853</b>	<b>5.6%</b>	<b>123,326,153</b>	<b>133,533,575</b>	<b>7,356,477</b>	<b>5.5%</b>	<b>117,234,821</b>	<b>121,975,434</b>	<b>4,420,147</b>	<b>3.6%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>11,689,131</b>	<b>11,689,131</b>	<b>100.0%</b>	<b>9,901,763</b>	<b>9,901,763</b>	<b>9,901,763</b>	<b>100.0%</b>	<b>10,925,714</b>	<b>10,925,714</b>	<b>10,925,714</b>	<b>100.0%</b>
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	80,133,449	5,132,163	6.4%	69,100,087	81,840,472	2,081,730	2.5%	63,254,041	79,949,356	1,500,705	1.9%
2100 Student Support	5,209,703	201,329	3.9%	4,406,011	3,244,671	97,739	3.0%	3,827,636	3,951,735	162,196	4.1%
2200 Instructional Staff Support	37,991,688	1,896,365	5.0%	34,726,061	33,029,655	2,783,573	8.4%	36,402,816	42,839,035	2,170,459	5.1%
2300 District Administration	104,685	12,636	12.1%	79,807	72,873	3,814	5.2%	162,874	30,549	6,742	22.1%
2400 School Administration	668,535	37,965	5.7%	505,483	146,680	48,676	33.2%	584,676	179,154	43,036	24.0%
2500 Business Support	377,334	50,233	13.3%	567,898	1,271,209	45,961	3.6%	640,797	1,688,761	61,771	3.7%
2600 Plant Operations & Maintenance	1,226,729	13,523	1.1%	1,064,991	25,700	75	0.3%	1,010,374	1,074	(20,481)	-1907.6%
2700 Transportation	610,887	-	0.0%	991,357	2,024,350	64,130	3.2%	1,831,490	3,631,988	624,404	17.2%
3300 Community Services	10,878,072	1,091,409	10.0%	7,621,800	9,057,013	774,245	8.5%	8,148,356	7,061,881	-	
5200 Operating Transfers Out	2,536,519	145,582	5.7%	2,475,290	2,933,826	111,406	3.8%	2,395,712	2,998,667	69,376	0.0%
<b>Total Expenditures</b>	<b>139,737,601</b>	<b>8,581,205</b>	<b>6.1%</b>	<b>121,538,785</b>	<b>133,646,449</b>	<b>6,011,350</b>	<b>4.5%</b>	<b>118,258,772</b>	<b>142,332,201</b>	<b>4,618,206</b>	<b>3.2%</b>
<b>Ending Fund Balance</b>	<b>4,500,315</b>	<b>10,540,779</b>		<b>11,689,131</b>	<b>9,788,889</b>	<b>11,246,890</b>		<b>9,901,763</b>	<b>(9,431,053)</b>	<b>10,727,655</b>	

As of August 31, 2020

**District Activity Funds (22) Balance Sheet**

Assets		Liabilities	
Accounts Receivable	3,272	Accounts Payable	(69,241)
Due From Other Funds	4,281,140		
		<b>Total Liabilities</b>	(69,241)
<b>Total Assets</b>	4,284,412		
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(192,092)
		Expenditures	(229,163)
		<b>Total Fund Balance</b>	(4,215,171)
		<b>Total Liabilities and Fund Balance</b>	(4,284,412)

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	841,799	Beginning Balance	-
		Revenues	(4,216,172)
		Expenditures	3,374,373
<b>Total Assets</b>	841,799	<b>Total Fund Balance</b>	(841,799)
		<b>Total Liabilities and Fund Balance</b>	(841,799)

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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	1,260,125	117,922	9.4%	3,251,761	3,267,792	224,905	6.9%	3,941,998	3,966,135	524,842	13.2%
1900 Local Grants and Contributions	82,046	74,170	90.4%	335,699	3,267,792	63,850	2.0%	410,199	410,199	16,984	4.1%
<b>Total Revenues</b>	<b>1,342,171</b>	<b>192,092</b>	<b>14.3%</b>	<b>3,587,460</b>	<b>6,535,583</b>	<b>288,756</b>	<b>4.4%</b>	<b>4,352,197</b>	<b>4,376,334</b>	<b>541,826</b>	<b>12.4%</b>
<b>Non-Operating Funds</b>											
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%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	1,921,057	(188,163)	-9.8%	2,987,474	6,786,607	58,307	0.9%	3,629,301	6,793,741	31,861	0.5%
2600 Plant Operations & Maintenance	108,280	(41,000)	-37.9%	43,476	199,822	(1,596)	-0.8%	68,179	231,784	830	0.4%
<b>Total Expenditures</b>	<b>2,029,337</b>	<b>(229,163)</b>	<b>-11.3%</b>	<b>3,030,950</b>	<b>6,986,429</b>	<b>56,711</b>	<b>0.8%</b>	<b>3,697,480</b>	<b>7,025,524</b>	<b>32,691</b>	<b>0.5%</b>
<b>Ending Fund Balance</b>	<b>3,106,750</b>	<b>4,215,171</b>		<b>3,793,916</b>	<b>2,786,561</b>	<b>3,469,450</b>	<b>124.5%</b>	<b>3,237,406</b>	<b>(2,649,191)</b>	<b>509,135</b>	<b>-19.2%</b>
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
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%
<b>Total Revenues</b>	<b>8,385,900</b>	<b>4,216,172</b>	<b>50.3%</b>	<b>8,432,343</b>	<b>8,630,000</b>	<b>4,314,795</b>	<b>50.0%</b>	<b>8,629,589</b>	<b>8,642,470</b>	<b>4,321,235</b>	<b>50.0%</b>
<b>Capital Outlay Expenditures</b>											
5200 Operating Transfers Out	8,385,900	3,374,373	40.2%	8,432,343	8,630,000	3,332,598	38.6%	8,629,589	8,642,470	2,755,246	31.9%
<b>Total Expenditures</b>	<b>8,385,900</b>	<b>3,374,373</b>	<b>40.2%</b>	<b>8,432,343</b>	<b>8,630,000</b>	<b>3,332,598</b>	<b>38.6%</b>	<b>8,629,589</b>	<b>8,642,470</b>	<b>2,755,246</b>	<b>31.9%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>841,799</b>		<b>-</b>	<b>-</b>	<b>982,198</b>		<b>-</b>	<b>-</b>	<b>1,565,989</b>	

As of August 31, 2020

**Building Fund (320) Balance Sheet**

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

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

**Construction Fund (360) Balance Sheet**

Assets		Liabilities	
Cash	52,933,923	Due To Other Funds	(14,327,095)
Due From Other Funds	<u>48,642,998</u>	Accounts Payable	<u>(1,805,818)</u>
<b>Total Assets</b>	<u><u>101,576,921</u></u>	<b>Total Liabilities</b>	(16,132,913)
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(18,882)
		Expenditures	<u>18,444,931</u>
		<b>Total Fund Balance</b>	<u>(85,444,008)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(101,576,921)</u></u>

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

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Building Fund</b>											
<b>Building Fund Revenues</b>											
1111 Real Estate Taxes	40,433,958	-	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%
<b>Total Revenues</b>	<b>40,533,958</b>	<b>-</b>	<b>0.0%</b>	<b>39,810,725</b>	<b>40,704,000</b>	<b>-</b>	<b>0.0%</b>	<b>38,045,207</b>	<b>39,518,221</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
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%
<b>Building Fund Expenditures</b>											
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	9,459,699	23.9%
<b>Total Expenditures</b>	<b>41,397,110</b>	<b>4,862</b>	<b>0.0%</b>	<b>37,231,568</b>	<b>40,704,000</b>	<b>-</b>	<b>0.0%</b>	<b>43,324,491</b>	<b>39,518,221</b>	<b>9,459,699</b>	<b>23.9%</b>
Ending Fund Balance	5,896,420	6,754,710		6,759,572	4,180,415	4,180,415		4,180,415	9,459,699	-	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	14,020		358,668	-	135,903		71,337	-	7,259	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100 Bond Proceeds	42,500,000	-	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	-	9,459,699	
<b>Total Revenues</b>	<b>42,500,000</b>	<b>18,882</b>	<b>0.0%</b>	<b>71,174,270</b>	<b>46,698,394</b>	<b>135,903</b>	<b>0.3%</b>	<b>107,044,309</b>	<b>50,000,000</b>	<b>9,466,957</b>	<b>18.9%</b>
<b>Non-Operating Funds</b>											
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	
<b>Construction Fund Expenditures</b>											
4600 Construction	42,500,000	15,534,153	36.6%	61,667,477	47,216,836	36,937,966	78.2%	53,010,838	50,000,000	13,343,978	26.7%
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	
<b>Total Expenditures</b>	<b>42,500,000</b>	<b>18,444,931</b>	<b>43.4%</b>	<b>64,928,678</b>	<b>47,216,836</b>	<b>40,831,169</b>	<b>86.5%</b>	<b>56,280,019</b>	<b>50,000,000</b>	<b>16,116,092</b>	<b>32.2%</b>
Ending Fund Balance	103,870,057	85,444,008		103,870,057	97,106,023	56,929,199		97,624,465	46,860,175	40,211,040	



As of August 31, 2020

**Debt Service Fund (400) Balance Sheet**

Fund Balance	
Beginning Balance	-
Revenues	(8,471,131)
Expenditures	8,471,131
	<hr/>
<b>Total Fund Balance</b>	-
	<hr/>
<b>Total Liabilities and Fund Balance</b>	-
	<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	3,179,303	Due To Other Funds	(8,972,134)
Inventory	4,102,152	Accounts Payable	(248,600)
Equipment, Net of Depreciation	20,566,597	Unfunded Pension Liability	(88,623,224)
Deferred Outflows - Pension Contributions	14,692,784	Deferred Inflows - Pension Investments	(7,805,783)
	<hr/>		<hr/>
<b>Total Assets</b>	42,540,835	<b>Total Liabilities</b>	(105,649,740)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	61,478,470
		Revenues	(1,246,836)
		Expenditures	2,877,271
			<hr/>
		<b>Total Fund Balance</b>	63,108,905
			<hr/>
		<b>Total Liabilities and Fund Balance</b>	(42,540,835)
			<hr/> <hr/>

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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
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	2,208,731	23.2%
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	6,285,150	12.6%	38,456,577	49,334,000	6,274,969	12.7%	38,116,196	48,160,691	5,527,361	11.5%
<b>Total Revenues</b>	<b>62,281,213</b>	<b>8,471,131</b>	<b>13.6%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>8,461,600</b>	<b>13.3%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>7,736,091</b>	<b>12.8%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	62,281,213	8,471,131	13.6%	51,345,486	63,854,000	8,461,600	13.3%	51,720,377	60,260,691	7,736,091	12.8%
<b>Total Expenditures</b>	<b>62,281,213</b>	<b>8,471,131</b>	<b>13.6%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>8,461,600</b>	<b>13.3%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>7,736,091</b>	<b>12.8%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service Enterprise Fund</b>											
<b>Food Service Revenues</b>											
1510 Interest Income	180,000	456	0.3%	91,665	120,000	26,083	21.7%	170,812	100,000	18,527	18.5%
1600 Food Sales	10,950,000	(17)	0.0%	2,325,026	4,600,000	291,270	6.3%	3,023,797	4,500,000	347,447	7.7%
1900 Local Contributions	2,263,000	2,600	0.1%	20,939	50,000	(9,540)	-19.1%	(13,663)	71,943	(3,816)	-5.3%
3200 State Grants	530,000	-	0.0%	488,430	-	-		499,313	-	-	
3900 On-Behalf Payments	-	-		4,516,282	-	1,620,885		4,346,901	4,550,566	552,121	12.1%
4500 Federal Grants Through State	59,021,416	1,243,797	2.1%	48,017,229	66,505,906	4,601,782	6.9%	54,592,235	70,972,222	7,705,866	10.9%
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%
<b>Total Revenues</b>	<b>72,954,416</b>	<b>1,246,836</b>	<b>1.7%</b>	<b>61,647,180</b>	<b>71,275,906</b>	<b>6,530,480</b>	<b>9.2%</b>	<b>69,007,812</b>	<b>80,204,731</b>	<b>8,620,145</b>	<b>10.7%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(61,478,470)</b>	<b>(61,478,470)</b>	<b>100.0%</b>	<b>(57,500,175)</b>	<b>(57,500,175)</b>	<b>(57,500,175)</b>	<b>100.0%</b>	<b>(54,320,784)</b>	<b>(54,320,784)</b>	<b>(54,320,784)</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	79,983,545	2,735,177	3.4%	61,545,801	102,516,150	4,947,921	4.8%	68,543,925	94,352,273	2,151,049	2.3%
5100 Debt Service	-	-		-	-	-		-	1,113,962	-	0.0%
5200 Operating Transfers Out	4,062,000	142,094	3.5%	4,079,674	3,840,000	152,646	4.0%	3,643,278	6,924,529	129,744	
<b>Total Expenditures</b>	<b>84,045,545</b>	<b>2,877,271</b>	<b>3.4%</b>	<b>65,625,475</b>	<b>106,356,150</b>	<b>5,100,567</b>	<b>4.8%</b>	<b>72,187,203</b>	<b>102,390,764</b>	<b>2,280,793</b>	<b>2.2%</b>
<b>Ending Fund Balance</b>	<b>(72,569,599)</b>	<b>(63,108,905)</b>		<b>(61,478,470)</b>	<b>(92,580,419)</b>	<b>(56,070,262)</b>		<b>(57,500,175)</b>	<b>(76,506,817)</b>	<b>(47,981,432)</b>	

As of August 31, 2020

**Daycare Operations Enterprise Fund (52) Balance Sheet**

Assets			Liabilities		
	Due From Other Funds	613,497		Unfunded Pension Liability	(100,681)
	Deferred Outflows - Pension Contributions	<u>16,692</u>		Deferred Inflows - Pension Investments	<u>(8,868)</u>
<b>Total Assets</b>		<u><u>630,189</u></u>	<b>Total Liabilities</b>		(109,549)
			Fund Balance		
				Beginning Balance	(521,553)
				Revenues	-
				Expenditures	<u>913</u>
			<b>Total Fund Balance</b>		<u>(520,640)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(630,189)</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>62,623</u>		Beginning Balance	(60,853)
<b>Total Assets</b>		<u><u>62,623</u></u>		Revenues	(1,770)
				Expenditures	<u>-</u>
			<b>Total Fund Balance</b>		<u>(62,623)</u>
			<b>Total Liabilities and Fund Balance</b>		<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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	-	-		67	-	-		7,034	7,034	325	4.6%
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	-	3,655		24,521	38,474	4,854	12.6%
<b>Total Revenues</b>	<b>290,000</b>	<b>-</b>	<b>0.0%</b>	<b>164,818</b>	<b>18,181</b>	<b>10,740</b>	<b>59.1%</b>	<b>300,718</b>	<b>314,671</b>	<b>5,179</b>	<b>1.6%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	521,553	521,553	100.0%	489,421	489,421	489,421	100.0%	(247,191)	(247,191)	(247,191)	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	400,000	913	0.2%	132,686	600,562	7,885	1.3%	(435,894)	730,339	6,762	0.9%
<b>Total Expenditures</b>	<b>400,000</b>	<b>913</b>	<b>0.2%</b>	<b>132,686</b>	<b>600,562</b>	<b>7,885</b>	<b>1.3%</b>	<b>(435,894)</b>	<b>730,339</b>	<b>6,762</b>	<b>0.9%</b>
Ending Fund Balance	411,553	520,640		521,553	(92,960)	492,276		489,421	(662,860)	(248,774)	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	15,033	1,770	11.8%	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	510	1.3%
3900 On-Behalf Payments	-	-		2,870	-	-		3,521	4,936	-	0.0%
5210 Operating Transfers In	95,000	-	0.0%	92,922	95,000	-	0.0%	92,891	96,925	-	0.0%
<b>Total Revenues</b>	<b>110,033</b>	<b>1,770</b>	<b>1.6%</b>	<b>147,647</b>	<b>146,079</b>	<b>-</b>	<b>0.0%</b>	<b>154,388</b>	<b>163,945</b>	<b>510</b>	<b>0.3%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	60,853	60,853	100.0%	57,862	57,862	57,862	100.0%	44,782	44,782	44,782	100.0%
<b>Enterprise Programs Expenditures</b>											
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	388	1.3%
<b>Total Expenditures</b>	<b>170,886</b>	<b>-</b>	<b>0.0%</b>	<b>144,656</b>	<b>203,941</b>	<b>-</b>	<b>0.0%</b>	<b>141,308</b>	<b>208,727</b>	<b>388</b>	<b>0.2%</b>
Ending Fund Balance	-	62,623		60,853	-	57,862		57,862	-	44,904	

As of August 31, 2020

**Adult Education Enterprise Fund (54) Balance Sheet**

Assets		Liabilities	
Cash	300,573	Due To Other Funds	(4,019)
<b>Total Assets</b>	<b>300,573</b>	<b>Total Liabilities</b>	<b>(4,019)</b>
		Fund Balance	
		Beginning Balance	(300,945)
		Revenues	(403)
		Expenditures	4,794
		<b>Total Fund Balance</b>	<b>(296,554)</b>
		<b>Total Liabilities and Fund Balance</b>	<b>(300,573)</b>

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

**Tuition Preschool Enterprise Fund (59) Balance Sheet**

Assets		Liabilities	
Due from Other Funds	386,683	Unfunded Pension Liabilities	(1,441,638)
Accounts Receivable	12,084	Deferred Inflows - Pension Investments	(126,977)
Deferred Outflows - Pension Contributions	239,008	<b>Total Liabilities</b>	<b>(1,568,615)</b>
<b>Total Assets</b>	<b>637,776</b>	Fund Balance	
		Beginning Balance	932,634
		Revenues	(3,295)
		Expenditures	1,500
		<b>Total Fund Balance</b>	<b>930,839</b>
		<b>Total Liabilities and Fund Balance</b>	<b>(637,776)</b>

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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500 Interest Income	-	46		3,527	3,527	1,020	28.9%	5,158	5,158	624	12.1%
1800 Daycare Fees	228,000	357	0.2%	135,334	135,334	6,437	4.8%	183,017	213,768	12,688	5.9%
3900 On-Behalf Payments	-	-		21,017	-	-		31,525	31,625	3,658	11.6%
<b>Total Revenues</b>	<b>228,000</b>	<b>403</b>	<b>0.2%</b>	<b>159,878</b>	<b>138,862</b>	<b>7,457</b>	<b>5.4%</b>	<b>219,700</b>	<b>250,551</b>	<b>16,969</b>	<b>6.8%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	300,945	300,945	100.0%	274,953	274,953	274,953	100.0%	231,405	231,405	231,405	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	-	-		-	170	-	0.0%	2,211	2,211	-	0.0%
2200 Instructional Staff Support	295,000	4,794	1.6%	128,886	408,669	7,395	1.8%	168,941	475,080	7,841	1.7%
5200 Operating Transfers Out	5,000	-	0.0%	5,000	5,000	-	0.0%	5,000	5,000	5,000	100.0%
<b>Total Expenditures</b>	<b>300,000</b>	<b>4,794</b>	<b>1.6%</b>	<b>133,886</b>	<b>413,839</b>	<b>7,395</b>	<b>1.8%</b>	<b>176,152</b>	<b>482,290</b>	<b>12,841</b>	<b>2.7%</b>
<b>Ending Fund Balance</b>	<b>228,945</b>	<b>296,554</b>		<b>300,945</b>	<b>(24)</b>	<b>275,015</b>		<b>274,953</b>	<b>(334)</b>	<b>235,533</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	1,500	3,295	219.7%	527,420	506,076	51,586	10.2%	742,039	885,286	54,467	6.2%
3900 On-Behalf Payments	-	-		103,227	-	39,983		219,651	179,135	20,639	11.5%
<b>Total Revenues</b>	<b>1,500</b>	<b>3,295</b>	<b>219.7%</b>	<b>630,647</b>	<b>506,076</b>	<b>91,569</b>	<b>18.1%</b>	<b>961,690</b>	<b>1,064,421</b>	<b>75,106</b>	<b>7.1%</b>
<b>Non-Operating Funds</b>											
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%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	90,760	1,500	1.7%	602,859	667,932	40,394	6.0%	684,825	1,254,746	20,297	1.6%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	-	0.0%
<b>Total Expenditures</b>	<b>90,760</b>	<b>1,500</b>	<b>1.7%</b>	<b>602,859</b>	<b>667,932</b>	<b>40,394</b>	<b>6.0%</b>	<b>707,731</b>	<b>1,288,173</b>	<b>20,297</b>	<b>1.6%</b>
<b>Ending Fund Balance</b>	<b>(1,021,894)</b>	<b>(930,839)</b>		<b>(932,634)</b>	<b>(1,122,278)</b>	<b>(909,247)</b>		<b>(960,422)</b>	<b>(1,438,134)</b>	<b>(1,159,573)</b>	

As of August 31, 2020

Trust Fund (7000) Balance Sheet			
Assets		Fund Balance	
Cash	539,446	Beginning Balance	(1,989,673)
Investments	<u>1,351,002</u>	Revenues	(15,973)
		Expenditures	<u>115,198</u>
Total Assets	<u><u>1,890,448</u></u>	Total Fund Balance	<u>(1,890,448)</u>
		Total Liabilities and Fund Balance	<u><u>(1,890,448)</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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Trust Fund</b>											
<b>Trust Revenues</b>											
1500 Interest Income	11,666	11,666	100.0%	(82,100)	(84,601)	(5,289)	6.3%	122,579	1,902	1,207	63.4%
1900 Local Contributions	16,576	4,307	26.0%	377,564	381,684	24,109	6.3%	986,359	1,407,635	391,410	27.8%
<b>Total Revenues</b>	<b>28,242</b>	<b>15,973</b>	<b>56.6%</b>	<b>295,464</b>	<b>297,083</b>	<b>18,820</b>	<b>6.3%</b>	<b>1,108,938</b>	<b>1,409,536</b>	<b>392,616</b>	<b>27.9%</b>
<b>Non-Operating Funds</b>											
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%
<b>Trust Expenditures</b>											
3300 Trust & Agency Expenditures	2,067,915	115,198	5.6%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
<b>Total Expenditures</b>	<b>2,067,915</b>	<b>115,198</b>	<b>5.6%</b>	<b>637,641</b>	<b>2,339,630</b>	<b>561,015</b>	<b>24.0%</b>	<b>1,058,715</b>	<b>1,593,372</b>	<b>913,412</b>	<b>57.3%</b>
<b>Ending Fund Balance</b>	<b>(50,000)</b>	<b>1,890,448</b>		<b>1,989,673</b>	<b>289,303</b>	<b>1,789,655</b>		<b>2,331,850</b>	<b>2,097,791</b>	<b>1,760,831</b>	