

Monthly Financial Report  
Through July 31, 2018

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	473,636,221	-	0.0%	453,885,058	449,663,000	-	0.0%	432,706,454	416,965,738	-	0.0%
Occupational Taxes	170,029,000	-	0.0%	161,100,000	161,000,000	-	0.0%	156,387,646	148,215,000	-	0.0%
Other Taxes	55,855,000	-	0.0%	53,975,905	50,198,756	-	0.0%	51,729,620	51,920,531	-	0.0%
Local Grants	7,024,694	25,504	0.4%	9,477,047	4,502,172	143,603	3.2%	13,658,821	8,806,132	139,441	1.6%
State Sources											
SEEK Program	242,368,597	19,828,610	8.2%	246,348,362	254,543,000	21,196,140	8.3%	260,406,772	267,066,168	21,843,556	8.2%
Other State Revenues	232,224,097	4,321,290	1.9%	241,159,536	239,442,748	4,527,621	1.9%	244,169,846	223,316,857	4,354,910	2.0%
KSFCC Allocation	9,500,000	2,186,745	23.0%	10,808,651	7,900,000	2,183,120	27.6%	9,709,125	7,200,000	1,091,802	15.2%
Federal Grants	143,039,684	378,828	0.3%	152,501,816	166,234,358	451,424	0.3%	156,079,252	157,653,800	500,094	0.3%
Interest	2,019,000	431,807	21.4%	2,292,593	2,126,368	61,190	2.9%	2,417,048	1,107,418	119,906	10.8%
Other Sources	142,007,134	3,914,735	2.8%	64,647,674	151,804,927	3,613,172	2.4%	122,217,438	96,571,762	3,488,017	3.6%
<b>Total Revenues</b>	<b>1,477,703,427</b>	<b>31,087,519</b>	<b>2.1%</b>	<b>1,396,196,642</b>	<b>1,487,415,329</b>	<b>32,176,270</b>	<b>2.2%</b>	<b>1,449,482,022</b>	<b>1,378,823,406</b>	<b>31,537,726</b>	<b>2.3%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	234,889,337	234,889,337	100.0%	273,364,444	273,328,444	273,328,444	100.0%	276,049,849	275,814,776	276,049,849	100.1%
<b>All Funds Expenditures</b>											
1100 Instruction	690,496,511	1,757,975	0.3%	673,790,793	689,774,372	2,558,811	0.4%	660,611,067	655,877,176	2,259,306	0.3%
2100 Student Support	58,419,682	162,136	0.3%	58,928,017	60,064,296	165,739	0.3%	59,507,081	56,121,696	403,023	0.7%
2200 Instructional Staff Support	133,150,948	1,946,151	1.5%	136,565,228	137,891,561	1,557,445	1.1%	137,960,345	135,745,228	2,522,859	1.9%
2300 District Administration	5,125,597	207,904	4.1%	5,353,592	5,917,223	449,569	7.6%	5,205,114	5,165,516	154,941	3.0%
2400 School Administration	103,633,379	796,176	0.8%	89,627,017	88,507,251	807,141	0.9%	87,953,654	90,937,813	1,759,381	1.9%
2500 Business Support	44,789,565	5,168,303	11.5%	43,525,556	46,614,359	4,450,674	9.5%	43,508,006	49,035,430	5,758,800	11.7%
2600 Plant Operations & Maintenance	134,032,252	5,207,281	3.9%	115,342,935	125,058,957	4,805,636	3.8%	108,680,821	122,609,291	4,477,132	3.7%
2700 Transportation	87,431,679	2,834,944	3.2%	88,015,197	86,763,410	915,240	1.1%	80,102,175	86,360,384	2,201,416	2.5%
2900 Other Instruction Support	32,817	-	0.0%	35,645	33,987	-	0.0%	32,858	30,557	-	0.0%
3100 Food Service	96,216,106	557,174	0.6%	63,330,857	70,889,581	406,488	0.6%	86,854,952	89,546,606	719,123	0.8%
3200 Daycare Operations	400,669	-	0.0%	308,684	600,000	-	0.0%	652,490	709,373	-	0.0%
3300 Community Services	12,250,375	226,976	1.9%	12,130,565	15,333,433	206,637	1.3%	12,224,941	14,807,574	627,120	4.2%
4600 Site Improvement	76,097,006	4,184,484	5.5%	45,782,734	85,889,160	(2,693,917)	-3.1%	49,013,775	44,427,243	2,853,397	6.4%
5100 Debt Service	60,260,691	5,811,223	9.6%	49,680,064	52,370,714	5,376,909	10.3%	54,881,653	51,668,297	4,144,622	8.0%
5200 Operating Transfers Out	55,505,320	3,674,234	6.6%	52,254,865	51,130,363	3,193,789	6.2%	64,978,495	51,174,831	3,261,939	6.4%
5300 Contingency	120,712,510	-	0.0%	-	118,090,659	-	0.0%	-	72,174,419	-	0.0%
<b>Total Expenditures</b>	<b>1,678,555,107</b>	<b>32,534,961</b>	<b>1.9%</b>	<b>1,434,671,749</b>	<b>1,634,929,326</b>	<b>22,200,161</b>	<b>1.4%</b>	<b>1,452,167,427</b>	<b>1,526,439,167</b>	<b>31,143,059</b>	<b>2.0%</b>
<b>Ending Fund Balance</b>	<b>34,037,657</b>	<b>233,441,895</b>		<b>234,889,337</b>	<b>125,814,447</b>	<b>283,304,553</b>		<b>273,364,444</b>	<b>97,109,234</b>	<b>276,444,516</b>	

As of July 31, 2018

**General Fund (1) Balance Sheet**

Assets			Liabilities		
	Cash	145,956,872		Due To Other Funds	(108,400,558)
	Investments	65,321,638		Accounts Payable	(1,154,595)
	Accounts Receivable	1,838,781		Accrued Expenditures	<u>(4,936,914)</u>
	Due From Other Funds	50,125,288			
	Inventory	<u>2,828,988</u>			
			<b>Total Liabilities</b>		(114,492,066)
<b>Total Assets</b>		<u><u>266,071,567</u></u>			
			Fund Balance		
			Beginning Balance		(148,285,057)
			Revenues		(20,140,336)
			Expenditures		<u>16,845,892</u>
			<b>Total Fund Balance</b>		<u>(151,579,501)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(266,071,567)</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.

2018 - 2019 School Year				2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>General Fund Revenues</b>											
1111 Real Estate Taxes	434,318,000	-	0.0%	416,651,894	415,363,000	-	99.3%	397,432,143	399,957,815	-	0.0%
1115 Delinquent Property Taxes	5,000,000	-	0.0%	5,000,000	5,000,000	-	68.5%	4,895,473	5,000,000	-	0.0%
1117 Motor Vehicle Taxes	31,373,000	-	0.0%	29,972,997	28,527,756	-	86.7%	29,045,275	27,968,388	-	0.0%
1119 Franchise Taxes	12,460,000	-	0.0%	11,980,908	10,012,000	-	111.5%	10,793,940	9,626,131	-	0.0%
1131 Occupational License Taxes	170,029,000	-	0.0%	161,100,000	161,000,000	-	82.8%	156,387,646	160,930,927	-	0.0%
1191 Omitted Property Taxes	5,100,000	-	0.0%	5,100,000	4,737,000	-	84.4%	5,073,158	4,737,000	-	0.0%
1280 Revenue in Lieu of Taxes	1,922,000	-	0.0%	1,922,000	1,922,000	-	95.5%	1,921,774	2,012,000	-	0.0%
1300 Tuition	401,000	-	0.0%	401,000	648,000	35,000	35.2%	393,452	529,000	46,008	8.7%
1510 Interest Income	1,919,000	256,739	13.4%	1,900,000	2,100,000	40,618	95.9%	1,918,637	1,900,000	106,229	5.6%
1900 Other Local Revenues	4,283,000	5,231	0.1%	4,283,000	4,181,000	14,622	29.6%	4,336,847	4,126,000	8,804	0.2%
3111 State SEEK Revenues	242,368,597	19,828,610	8.2%	246,348,362	254,543,000	21,196,140	92.2%	260,406,772	258,776,412	21,843,556	8.4%
3129 KSB/KSD Transportation	36,000	-	0.0%	35,000	30,000	-	0.0%	35,605	30,000	-	0.0%
3130 National Board Certification	444,000	-	0.0%	435,000	416,000	-	0.0%	434,848	416,000	-	0.0%
3800 State Utility Taxes	1,748,000	-	0.0%	1,748,000	1,748,000	-	83.3%	1,747,810	1,748,000	-	0.0%
3900 On-Behalf Payments	191,618,724	-	0.0%	191,618,724	190,927,188	-	94.5%	192,194,317	190,927,188	-	0.0%
4100 Unrestricted Federal Revenues	3,000	-	0.0%	2,800	4,700	-	60.2%	2,831	4,700	-	0.0%
5220 Indirect Cost Transfers	6,054,776	49,756	0.8%	6,117,676	5,775,965	-	81.5%	6,139,152	5,808,743	50,381	0.9%
<b>Total Revenues</b>	<b>1,109,078,097</b>	<b>20,140,336</b>	<b>1.8%</b>	<b>1,084,617,361</b>	<b>1,086,935,609</b>	<b>21,286,380</b>	<b>2.0%</b>	<b>1,073,159,680</b>	<b>1,074,498,304</b>	<b>22,054,978</b>	<b>2.1%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>148,285,057</b>	<b>148,285,057</b>		<b>153,608,045</b>	<b>153,608,045</b>	<b>153,608,045</b>		<b>132,975,573</b>	<b>132,740,500</b>	<b>132,975,573</b>	

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 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	445,245,265	798,133	0.2%	422,795,688	435,960,851	528,823	88.5%	409,565,309	425,406,858	465,632	0.1%
0200	Employee Benefits	155,420,328	74,512	0.0%	152,619,701	150,287,561	52,474	88.1%	151,958,621	158,439,201	35,082	0.0%
0300	Professional/Technical Services	547,090	7,716	1.4%	312,405	375,978	14,328	43.2%	213,805	397,795	28,250	7.1%
0400	Property Services	1,065,542	13,057	1.2%	292,356	335,023	16,164	69.4%	340,671	375,167	17,806	4.7%
0500	Other Purchased Services	1,208,091	41,127	3.4%	524,009	1,051,118	2,314	56.1%	451,237	697,974	8,123	1.2%
0600	Supplies	10,166,676	214,180	2.1%	7,372,357	9,176,812	167,392	55.7%	8,164,723	13,353,815	555,641	4.2%
0700	Property	4,009,142	45,612	1.1%	4,138,823	2,478,406	127,895	74.6%	2,505,499	2,961,682	94,863	3.2%
0800	Miscellaneous	5,484,374	129,415	2.4%	487,084	5,441,044	290,412	7.8%	97,848	694,661	23,158	3.3%
1100	Instruction	623,146,508	1,323,752	0.2%	588,542,423	605,106,793	1,199,802	87.4%	573,297,713	602,327,153	1,228,555	0.2%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	39,506,743	126,737	0.3%	38,880,743	38,140,183	108,338	88.6%	37,595,010	38,320,323	244,309	0.6%
0200	Employee Benefits	13,696,196	15,400	0.1%	14,009,422	15,014,075	12,736	92.7%	13,925,417	13,621,032	25,532	0.2%
0300	Professional/Technical Services	1,890,328	350	0.0%	1,601,663	1,616,194	-	75.6%	1,530,804	1,597,917	37,944	2.4%
0400	Property Services	69,331	150	0.2%	50,673	14,235	240	88.9%	55,690	61,051	2,660	4.4%
0500	Other Purchased Services	162,960	1,185	0.7%	122,040	155,483	2,508	77.2%	139,162	145,313	5,721	3.9%
0600	Supplies	368,276	6,970	1.9%	245,245	258,424	4,492	70.4%	213,068	270,699	16,853	6.2%
0700	Property	51,329	10,336	20.1%	47,503	38,116	-	29.4%	50,599	93,032	32,527	35.0%
0800	Miscellaneous	35,221	(1,394)	-4.0%	24,229	971,790	(3,200)	52.2%	30,358	36,454	990	2.7%
2100	Student Support	55,780,384	159,734	0.3%	54,981,518	56,208,500	125,114	89.0%	53,540,108	54,145,821	366,536	0.7%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	63,385,618	679,819	1.1%	67,729,068	69,488,584	603,356	85.7%	65,994,237	69,008,177	781,914	1.1%
0200	Employee Benefits	24,690,801	104,725	0.4%	24,404,317	24,531,464	94,993	92.0%	24,675,978	24,465,644	109,511	0.4%
0300	Professional/Technical Services	3,602,807	22,453	0.6%	1,547,091	2,774,416	7,316	28.4%	1,075,444	1,255,753	20,268	1.6%
0400	Property Services	103,792	43,715	42.1%	29,699	118,515	44,000	30.1%	124,305	137,501	1,031	0.7%
0500	Other Purchased Services	570,414	7,931	1.4%	471,835	419,677	8,051	62.1%	380,040	486,315	20,252	4.2%
0600	Supplies	4,357,696	143,314	3.3%	2,774,137	2,406,181	198,882	67.6%	2,044,374	2,778,332	248,924	9.0%
0700	Property	2,543,428	70,796	2.8%	2,389,999	2,164,805	29,093	69.1%	2,409,920	2,933,106	173,381	5.9%
0800	Miscellaneous	132,727	532	0.4%	93,998	1,270,315	1,706	63.4%	61,167	77,786	5,108	6.6%
2200	Instructional Staff Support	99,387,283	1,073,285	1.1%	99,440,144	103,173,957	987,397	84.3%	96,765,465	101,142,614	1,360,389	1.3%

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	2,439,596	103,886	4.3%	2,563,358	2,785,401	251,771	81.0%	2,659,120	2,761,076	94,920	3.4%
0200	Employee Benefits	937,977	12,944	1.4%	987,056	914,796	16,251	131.2%	1,045,630	685,430	11,956	1.7%
0300	Professional/Technical Services	661,684	59,626	9.0%	1,279,594	1,493,067	86,090	62.9%	1,029,427	1,293,801	4,422	0.3%
0400	Property Services	1,100	200	18.2%	7,547	-	-	70.7%	353	500	-	0.0%
0500	Other Purchased Services	228,275	18,233	8.0%	90,759	252,820	6,440	22.7%	74,316	259,806	440	0.2%
0600	Supplies	88,027	10,421	11.8%	79,314	108,962	931	46.8%	80,180	113,453	23,747	20.9%
0700	Property	18,641	335	1.8%	70,990	206,641	4,534	45.6%	40,609	66,117	11,824	17.9%
0800	Miscellaneous	584,768	-	0.0%	83,684	81,910	77,694	90.2%	82,937	90,569	6,274	6.9%
<b>2300</b>	<b>District Administration</b>	<b>4,960,068</b>	<b>205,645</b>	<b>4.1%</b>	<b>5,162,302</b>	<b>5,843,597</b>	<b>443,711</b>	<b>78.2%</b>	<b>5,012,572</b>	<b>5,270,752</b>	<b>153,583</b>	<b>2.9%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	71,128,615	524,777	0.7%	61,013,982	60,096,150	531,560	85.6%	59,304,825	61,649,287	1,252,088	2.0%
0200	Employee Benefits	24,622,873	50,520	0.2%	22,545,577	22,277,438	53,015	91.8%	22,734,424	22,086,430	180,060	0.8%
0300	Professional/Technical Services	287,464	3,365	1.2%	230,179	179,085	1,875	63.0%	248,212	372,444	4,871	1.3%
0400	Property Services	293,403	(9,374)	-3.2%	393,040	260,395	6,063	52.5%	342,886	604,930	15,176	2.5%
0500	Other Purchased Services	693,101	37,887	5.5%	784,517	699,374	26,090	70.5%	793,983	1,006,460	31,409	3.1%
0600	Supplies	4,225,249	106,839	2.5%	2,538,495	3,906,357	122,265	50.1%	2,789,148	5,147,921	193,528	3.8%
0700	Property	1,443,940	50,091	3.5%	1,579,152	791,182	51,273	69.7%	1,454,878	1,991,917	74,122	3.7%
0800	Miscellaneous	61,597	22,568	36.6%	79,245	63,310	3,765	52.1%	70,957	122,808	2,911	2.4%
<b>2400</b>	<b>School Administration</b>	<b>102,756,242</b>	<b>786,673</b>	<b>0.8%</b>	<b>89,164,187</b>	<b>88,273,291</b>	<b>795,906</b>	<b>84.2%</b>	<b>87,739,313</b>	<b>92,982,197</b>	<b>1,754,165</b>	<b>1.9%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	21,281,227	797,154	3.7%	21,256,555	20,878,163	804,631	79.5%	19,804,786	20,647,110	822,792	4.0%
0200	Employee Benefits	9,936,212	476,737	4.8%	11,325,437	9,292,654	346,178	89.5%	10,220,972	9,259,373	218,012	2.4%
0300	Professional/Technical Services	1,933,969	4,885	0.3%	1,220,188	2,282,584	(7,792)	61.3%	1,534,362	1,714,101	53,405	3.1%
0400	Property Services	458,279	(86,329)	-18.8%	366,173	476,535	18,805	18.4%	242,126	374,714	15,673	4.2%
0500	Other Purchased Services	4,542,021	2,593,315	57.1%	3,253,328	5,930,391	1,861,846	58.6%	4,783,862	4,750,045	2,428,153	51.1%
0600	Supplies	2,241,949	869,234	38.8%	1,462,413	2,064,376	797,067	43.3%	1,917,489	2,114,880	944,717	44.7%
0700	Property	3,339,636	490,985	14.7%	3,178,685	3,610,086	586,318	42.0%	3,392,747	3,735,779	1,249,368	33.4%
0800	Miscellaneous	409,212	4,284	1.0%	284,006	403,490	211	28.3%	293,644	353,978	1,017	0.3%
<b>2500</b>	<b>Business Support</b>	<b>44,142,505</b>	<b>5,150,265</b>	<b>11.7%</b>	<b>42,346,785</b>	<b>44,938,279</b>	<b>4,407,264</b>	<b>70.9%</b>	<b>42,189,988</b>	<b>42,949,980</b>	<b>5,733,137</b>	<b>13.3%</b>

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Unaudited	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	52,366,846	1,750,855	3.3%	49,180,099	50,973,824	1,723,751	81.9%	47,789,726	49,985,158	1,842,962	3.7%
0200	Employee Benefits	25,451,565	578,512	2.3%	21,701,162	22,256,197	543,232	84.3%	21,288,991	22,384,547	563,665	2.5%
0300	Professional/Technical Services	1,458,518	7,164	0.5%	1,396,205	1,508,615	142,898	64.0%	1,007,644	1,369,632	81,767	6.0%
0400	Property Services	22,868,061	1,804,591	7.9%	14,419,478	17,021,429	1,056,067	57.5%	11,128,486	15,563,115	864,087	5.6%
0500	Other Purchased Services	2,104,953	124,323	5.9%	2,001,378	2,358,625	89,374	55.4%	1,406,800	2,232,369	18,412	0.8%
0600	Supplies	25,661,865	857,167	3.3%	23,721,925	26,911,817	1,094,742	80.7%	23,950,922	25,665,334	1,051,254	4.1%
0700	Property	3,138,621	77,583	2.5%	2,436,731	2,231,127	141,122	70.6%	1,700,119	2,124,196	50,824	2.4%
0800	Miscellaneous	40,989	6,465	15.8%	114,499	1,635,738	2,626	65.6%	108,203	125,325	1,915	1.5%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>133,091,418</b>	<b>5,206,660</b>	<b>3.9%</b>	<b>114,971,477</b>	<b>124,897,372</b>	<b>4,793,812</b>	<b>78.1%</b>	<b>108,380,891</b>	<b>119,449,676</b>	<b>4,474,886</b>	<b>3.7%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	45,529,754	380,375	0.8%	45,356,999	41,925,530	437,910	95.2%	43,689,512	42,059,617	457,374	1.1%
0200	Employee Benefits	20,560,709	133,340	0.6%	20,404,692	17,556,590	160,997	92.6%	20,485,597	18,540,033	152,955	0.8%
0300	Professional/Technical Services	122,637	8,437		(872,601)	121,952	(580)	-952.7%	(3,337,570)	118,405	1,095	0.9%
0400	Property Services	48,311	2,205	1.8%	25,768	46,827	2,100	43.9%	30,421	55,763	2,220	4.0%
0500	Other Purchased Services	2,739,216	1,407,181	51.4%	2,899,400	3,113,898	181,043	82.3%	3,435,961	2,583,142	1,272,098	49.2%
0600	Supplies	9,083,115	310,090	3.4%	8,440,270	9,041,746	122,969	64.0%	9,254,747	9,973,595	259,212	2.6%
0700	Property	8,266,228	587,960	7.1%	10,239,858	11,511,989	8,551	40.2%	3,393,109	8,721,823	39,847	0.5%
0800	Miscellaneous	267,499	2,556	1.0%	57,115	227,100	-	17.7%	47,256	179,371	11,121	6.2%
<b>2700</b>	<b>Transportation</b>	<b>86,617,469</b>	<b>2,832,144</b>	<b>3.3%</b>	<b>86,551,501</b>	<b>83,545,632</b>	<b>912,990</b>	<b>81.9%</b>	<b>76,999,033</b>	<b>82,231,749</b>	<b>2,195,922</b>	<b>2.7%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	32,817	-	0.0%	33,832	32,423	-	95.5%	31,186	30,301	-	0.0%
0200	Employee Benefits	-	-		1,813	1,564	-	73.2%	1,672	1,713	-	0.0%
<b>2900</b>	<b>Other Instruction Support</b>	<b>32,817</b>	<b>-</b>	<b>0.0%</b>	<b>35,645</b>	<b>33,987</b>	<b>-</b>	<b>94.3%</b>	<b>32,858</b>	<b>32,014</b>	<b>-</b>	<b>0.0%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	-	-		-	-	-		3,167	-	-	
0200	Employee Benefits	-	-		-	-	-		460	-	-	
0800	Miscellaneous	17,000	-		16,060	12,000	-		16,659	12,000	-	0.0%
<b>3100</b>	<b>Food Service</b>	<b>17,000</b>	<b>-</b>	<b>0.0%</b>	<b>16,060</b>	<b>12,000</b>	<b>-</b>	<b>30.2%</b>	<b>20,286</b>	<b>12,000</b>	<b>-</b>	<b>0.0%</b>

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	1,896,170	63,678	3.4%	1,936,754	2,062,283	59,010	83.4%	1,759,116	2,004,518	80,726	4.0%
0200 Employee Benefits	721,740	7,445	1.0%	706,768	694,659	7,931	95.2%	727,534	661,072	9,402	1.4%
0300 Professional/Technical Services	2,135	135	6.3%	235	8,350	-	81.6%	1,394	1,609	150	9.3%
0400 Property Services	-	-		1,314	-	-		-	-	-	
0500 Other Purchased Services	7,544	-	0.0%	14,560	17,292	6	42.4%	7,773	10,807	(44)	-0.4%
0600 Supplies	16,729	1,659	9.9%	14,521	17,118	98	41.2%	11,779	13,520	14	0.1%
0700 Property	5,378	248	4.6%	13,138	8,074	1,425	58.5%	3,199	7,956	317	4.0%
0800 Miscellaneous	8,067	585	7.3%	3,499	30,566	-	-0.9%	59	4,168	59	1.4%
<b>3300 Community Services</b>	<b>2,657,763</b>	<b>73,750</b>	<b>2.8%</b>	<b>2,690,789</b>	<b>2,838,342</b>	<b>68,470</b>	<b>85.6%</b>	<b>2,510,854</b>	<b>2,703,650</b>	<b>90,624</b>	<b>3.4%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>											
0100 Salaries	740,982	28,998	3.9%	716,990	721,836	28,368	82.6%	685,229	693,253	29,518	4.3%
0200 Employee Benefits	300,872	4,986	1.7%	271,931	264,430	4,731	119.7%	264,345	199,879	4,744	2.4%
0300 Professional/Technical Services	2,500	-	0.0%	1,429	4,900	-	19.2%	1,951	2,900	-	0.0%
0400 Property Services	1,000	-	0.0%	-	1,000	-	90.3%	903	1,000	-	0.0%
0500 Other Purchased Services	13,300	-	0.0%	8,582	18,200	186	30.2%	12,403	19,128	-	0.0%
0600 Supplies	24,961	-	0.0%	14,176	24,025	1,625	37.0%	14,348	23,401	-	0.0%
0700 Property	11,891	-	0.0%	23,874	25,226	251	29.5%	3,847	18,000	-	0.0%
0800 Miscellaneous	1,500	-	0.0%	1,240	2,700	900	44.4%	1,200	2,700	-	0.0%
<b>4300 Architectural &amp; Engineering</b>	<b>1,097,006</b>	<b>33,984</b>	<b>3.1%</b>	<b>1,038,222</b>	<b>1,062,317</b>	<b>36,061</b>	<b>3.4%</b>	<b>984,226</b>	<b>960,261</b>	<b>34,262</b>	<b>3.6%</b>
<b>5200 Operating Transfers Out</b>	<b>1,921,469</b>	<b>-</b>	<b>0.0%</b>	<b>4,999,296</b>	<b>2,000,687</b>	<b>-</b>	<b>100.2%</b>	<b>5,053,901</b>	<b>1,963,536</b>	<b>-</b>	<b>0.0%</b>
<b>5300 Contingency</b>	<b>120,712,510</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>118,090,659</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>101,661,932</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>1,276,320,442</b>	<b>16,845,892</b>	<b>1.3%</b>	<b>1,089,940,349</b>	<b>1,236,025,413</b>	<b>13,770,527</b>	<b>1.1%</b>	<b>1,052,527,208</b>	<b>1,207,833,335</b>	<b>17,392,059</b>	<b>1.4%</b>
<b>Ending Fund Balance</b>	<b>(18,957,288)</b>	<b>151,579,501</b>		<b>148,285,057</b>	<b>4,518,241</b>	<b>161,123,898</b>		<b>153,608,045</b>	<b>(594,531)</b>	<b>137,638,492</b>	

As of July 31, 2018

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

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	42,468,772		(154,840)
	Accounts Receivable		Due To Other Funds
	<u>4,565,212</u>		<u>(36,956,490)</u>
		<b>Total Liabilities</b>	<b>(37,111,330)</b>
<b>Total Assets</b>	<b><u>47,033,984</u></b>		
		Fund Balance	
			Beginning Balance
			(11,083,745)
			Revenues
			(403,001)
			Expenditures
			<u>1,564,092</u>
		<b>Total Fund Balance</b>	<b><u>(9,922,654)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(47,033,984)</u></b>

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



	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	-	1,669		10,356	-	-	79.2%	7,615	-	600	178.5%
1700 Student Fees	24,001	-	0.0%	-	30,977	-	0.0%	-	41,858	-	0.2%
1900 Local Grants and Contributions	6,891,430	22,449	0.3%	6,892,389	1,996,809	140,603	45.7%	10,059,989	6,379,193	138,066	64.9%
3200 State Grants	29,204,903	55	0.0%	33,885,878	37,414,560	172,621	95.6%	36,817,000	34,746,574	-	48.4%
4300 Direct Federal Grants	745,948	-	0.0%	18,357,531	16,255,371	-	73.0%	16,762,516	15,803,113	-	40.5%
4500 Federal Grants Through State	72,952,710	1	0.0%	70,330,068	74,431,370	-	74.7%	74,822,375	68,760,987	2	49.2%
4700 Federal Grants Thru Intermediary	455,386	-	0.0%	907,069	665,348	40	86.0%	1,287,600	859,029	132	75.5%
4810 Medicaid Reimbursement	2,018,600	378,827	18.8%	1,583,110	5,155,059	-	38.2%	2,082,200	4,085,400	38,452	70.5%
5210 Operating Transfers In	1,826,469	-	0.0%	1,950,269	1,905,687	-	99.3%	1,959,415	1,729,193	-	69.4%
<b>Total Revenues</b>	<b>114,119,447</b>	<b>403,001</b>	<b>0.4%</b>	<b>133,916,670</b>	<b>137,855,181</b>	<b>313,264</b>	<b>0.2%</b>	<b>143,798,710</b>	<b>132,405,347</b>	<b>177,252</b>	<b>0.1%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>11,083,745</b>	<b>11,083,745</b>	<b>100.0%</b>	<b>12,971,802</b>	<b>12,971,802</b>	<b>12,971,802</b>	<b>100.0%</b>	<b>14,710,507</b>	<b>14,710,507</b>	<b>14,710,507</b>	<b>100.0%</b>
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	63,576,896	502,023	0.8%	81,537,402	82,004,968	1,279,264	85.4%	83,822,680	80,946,612	944,346	54.7%
2100 Student Support	2,639,298	2,402	0.1%	3,946,499	3,855,796	40,625	73.7%	5,966,973	4,900,861	36,487	71.1%
2200 Instructional Staff Support	33,304,294	872,864	2.6%	36,944,883	34,290,833	568,475	79.6%	41,027,083	30,731,709	1,158,592	56.4%
2300 District Administration	165,529	2,259	1.4%	191,290	73,626	5,858	117.5%	192,542	174,891	1,358	163.0%
2400 School Administration	877,137	9,503	1.1%	462,830	233,960	11,235	82.8%	214,341	215,881	5,216	55.8%
2500 Business Support	647,060	18,038	2.8%	1,178,771	1,676,080	43,410	65.0%	1,318,018	1,815,999	25,663	52.3%
2600 Plant Operations & Maintenance	790,325	621	0.1%	300,877	82,905	7,825	74.5%	236,748	89,244	2,246	152.3%
2700 Transportation	814,210	2,800	0.3%	1,463,696	3,217,778	2,250	60.5%	3,103,142	1,828,947	5,494	59.6%
3300 Community Services	9,436,998	135,521	1.4%	7,152,395	10,109,643	137,726	61.2%	7,162,197	9,484,144	251,987	41.5%
4600 Site Improvement	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	2,058,160	18,061	0.9%	2,626,084	2,357,676	-	77.8%	2,493,691	2,405,295	7,918	54.0%
<b>Total Expenditures</b>	<b>114,309,907</b>	<b>1,564,092</b>	<b>1.4%</b>	<b>135,804,727</b>	<b>137,903,265</b>	<b>2,096,668</b>	<b>1.5%</b>	<b>145,537,415</b>	<b>132,593,583</b>	<b>2,439,307</b>	<b>1.8%</b>
<b>Ending Fund Balance</b>	<b>10,893,285</b>	<b>9,922,654</b>		<b>11,083,745</b>	<b>12,923,718</b>	<b>11,188,398</b>		<b>12,971,802</b>	<b>14,522,271</b>	<b>12,448,452</b>	

As of July 31, 2018

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

Assets		Liabilities	
Due From Other Funds	<u>2,737,117</u>	Accounts Payable	<u>(7,569)</u>
<b>Total Assets</b>	<u><u>2,737,117</u></u>	<b>Total Liabilities</b>	<u><u>(7,569)</u></u>
		Fund Balance	
		Beginning Balance	(2,502,749)
		Revenues	(158,999)
		Expenditures	<u>(67,800)</u>
		<b>Total Fund Balance</b>	<u>(2,729,548)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,737,117)</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**

Assets		Fund Balance	
Due From Other Funds	<u>3,468,871</u>	Beginning Balance	-
		Revenues	(4,321,235)
<b>Total Assets</b>	<u><u>3,468,871</u></u>	Expenditures	<u>852,364</u>
		<b>Total Fund Balance</b>	<u>(3,468,871)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(3,468,871)</u></u>

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

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	69,409	155,944	224.7%	3,573,794	375,585	300,430	100.4%	2,303,562	-	53,711	
1900 Local Grants and Contributions	650	3,055	470.0%	272,354	15,447	3,000	100.3%	202,260	-	1,375	
<b>Total Revenues</b>	<b>70,059</b>	<b>158,999</b>	<b>227.0%</b>	<b>3,846,148</b>	<b>391,032</b>	<b>303,430</b>	<b>77.6%</b>	<b>2,505,822</b>	<b>-</b>	<b>55,086</b>	
<b>Non-Operating Funds</b>											
Beginning Balance	2,502,749	2,502,749	100.0%	1,340,178	1,304,178	1,304,178	100.0%	940,174	940,174	940,174	100.0%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	2,725,898	(67,800)	-2.5%	2,612,996	1,701,799	78,543	56.8%	2,042,636	6,431	85,291	1326.2%
2600 Plant Operations & Maintenance	150,509	-	0.0%	70,581	78,680	3,999	37.9%	63,182	-	-	
<b>Total Expenditures</b>	<b>2,876,407</b>	<b>(67,800)</b>	<b>-2.4%</b>	<b>2,683,577</b>	<b>1,780,479</b>	<b>82,542</b>	<b>4.6%</b>	<b>2,105,818</b>	<b>6,431</b>	<b>85,291</b>	<b>1326.2%</b>
<b>Ending Fund Balance</b>	<b>(303,599)</b>	<b>2,729,548</b>		<b>2,502,749</b>	<b>(85,269)</b>	<b>1,525,066</b>		<b>1,340,178</b>	<b>933,743</b>	<b>909,969</b>	<b>97.5%</b>
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
3200 State Revenues	8,642,470	4,321,235	50.0%	8,697,469	8,727,000	4,355,000	99.9%	8,715,087	8,727,000	4,354,910	49.9%
<b>Total Revenues</b>	<b>8,642,470</b>	<b>4,321,235</b>	<b>50.0%</b>	<b>8,697,469</b>	<b>8,727,000</b>	<b>4,355,000</b>	<b>49.9%</b>	<b>8,715,087</b>	<b>8,727,000</b>	<b>4,354,910</b>	<b>49.9%</b>
<b>Capital Outlay Expenditures</b>											
5200 Operating Transfers Out	8,642,470	852,364	9.9%	8,697,469	8,727,000	144,257	99.9%	8,715,087	8,727,000	213,017	2.4%
<b>Total Expenditures</b>	<b>8,642,470</b>	<b>852,364</b>	<b>9.9%</b>	<b>8,697,469</b>	<b>8,727,000</b>	<b>144,257</b>	<b>1.7%</b>	<b>8,715,087</b>	<b>8,727,000</b>	<b>213,017</b>	<b>2.4%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>3,468,871</b>		<b>-</b>	<b>-</b>	<b>4,210,743</b>		<b>-</b>	<b>-</b>	<b>4,141,893</b>	

As of July 31, 2018

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due From Other Funds	<u>9,459,699</u>	Beginning Balance	(9,459,699)
		Revenues	-
<b>Total Assets</b>	<u><u>9,459,699</u></u>	Expenditures	<u>-</u>
		<b>Total Fund Balance</b>	<u>(9,459,699)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(9,459,699)</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	18,223,618	Due To Other Funds	-
Due From Other Funds	<u>37,951,883</u>	Accounts Payable	<u>(1,163,718)</u>
<b>Total Assets</b>	<u><u>56,175,501</u></u>	<b>Total Liabilities</b>	(1,163,718)
		Fund Balance	
		Beginning Balance	(61,773,785)
		Revenues	(160,612)
		Expenditures	<u>6,922,614</u>
		<b>Total Fund Balance</b>	<u>(55,011,783)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(56,175,501)</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.

2018 - 2019 School Year				2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	39,318,221	-	0.0%	37,233,164	34,300,000	-	102.8%	35,274,311	34,300,000	-	0.0%
1900 Local Contributions	200,000	-	0.0%	203,753	200,000	2,420	98.1%	203,769	200,000	4,725	2.4%
3200 State Revenues	-	-		-	180,000	-	0.0%	-	180,000	-	0.0%
<b>Total Revenues</b>	<b>39,518,221</b>	<b>-</b>	<b>0.0%</b>	<b>37,436,917</b>	<b>34,680,000</b>	<b>2,420</b>	<b>0.0%</b>	<b>35,478,080</b>	<b>34,680,000</b>	<b>4,725</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	9,459,699	9,459,699	100.0%	1,092,049	1,092,049	1,092,049	100.0%	7,338,517	7,338,517	7,338,517	100.0%
<b>Building Fund Expenditures</b>											
5200 Operating Transfers Out	39,518,221	-	0.0%	29,069,267	34,680,000	-	103.5%	41,724,548	34,680,000	158,739	0.5%
<b>Total Expenditures</b>	<b>39,518,221</b>	<b>-</b>	<b>0.0%</b>	<b>29,069,267</b>	<b>34,680,000</b>	<b>-</b>	<b>0.0%</b>	<b>41,724,548</b>	<b>34,680,000</b>	<b>158,739</b>	<b>0.5%</b>
<b>Ending Fund Balance</b>	<b>9,459,699</b>	<b>9,459,699</b>		<b>9,459,699</b>	<b>1,092,049</b>	<b>1,094,469</b>		<b>1,092,049</b>	<b>7,338,517</b>	<b>7,184,503</b>	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	160,612		259,316	-	9,179		420,989	-	9,895	
1900 Local Contributions	-	-		44,547	-	-		73,261	-	45,856	
5100 Bond Proceeds	75,000,000	-	0.0%	-	93,249,504	-	13.6%	44,955,100	34,000,000	-	44.6%
5210 Operating Transfers In	-	-		4,556,264	-	-		18,653,921	-	158,739	
<b>Total Revenues</b>	<b>75,000,000</b>	<b>160,612</b>	<b>0.2%</b>	<b>4,860,127</b>	<b>93,249,504</b>	<b>9,179</b>	<b>0.0%</b>	<b>64,103,271</b>	<b>34,000,000</b>	<b>214,490</b>	<b>0.6%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	61,773,785	61,773,785		104,707,702	104,707,702	104,707,702		99,415,706	99,415,706	99,415,706	
<b>Construction Fund Expenditures</b>											
4600 Construction	75,000,000	4,150,500	5.5%	44,744,512	84,826,843	(2,729,978)	50.2%	48,029,549	81,505,259	2,819,135	69.8%
5100 Debt Service	-	-		(950)	-	-		7,441,330	-	-	
5200 Operating Transfers Out	-	2,772,114		3,050,482	-	3,049,532		3,340,396	-	2,839,802	
<b>Total Expenditures</b>	<b>75,000,000</b>	<b>6,922,614</b>	<b>9.2%</b>	<b>47,794,044</b>	<b>84,826,843</b>	<b>319,554</b>	<b>0.4%</b>	<b>58,811,275</b>	<b>81,505,259</b>	<b>5,658,937</b>	<b>6.9%</b>
<b>Ending Fund Balance</b>	<b>61,773,785</b>	<b>55,011,783</b>		<b>61,773,785</b>	<b>113,130,363</b>	<b>104,397,327</b>		<b>104,707,702</b>	<b>51,910,447</b>	<b>93,971,259</b>	

As of July 31, 2018

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

Fund Balance	
Beginning Balance	-
Revenues	(5,811,223)
Expenditures	5,811,223
	<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	4,681,980	Due To Other Funds	(1,290,659)
Accounts Receivable	77,112	Accounts Payable	(46,634.39)
Inventory	7,004,231	Bonds Payable	(2,237,861)
Equipment, Net of Depreciation	20,504,425	Unfunded Pension Liability	(36,374,701)
Deferred Outflows - Pension Contributions	6,781,075	Deferred Inflows - Pension Investments	(801,330)
	<hr/>		<hr/>
<b>Total Assets</b>	<hr/> 39,048,823 <hr/>	<b>Total Liabilities</b>	(40,751,185)
		Fund Balance	
		Beginning Balance	1,194,350
		Revenues	(80,857)
		Expenditures	588,869
			<hr/>
		<b>Total Fund Balance</b>	<hr/> 1,702,362 <hr/>
		<b>Total Liabilities and Fund Balance</b>	<hr/> (39,048,823) <hr/>

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

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	9,500,000	2,186,745	23.0%	10,808,651	7,900,000	2,183,120	116.1%	9,709,125	7,900,000	1,091,802	109.3%
4300 Federal Direct Reimbursements	2,600,000	-	0.0%	2,611,409	1,063,714	-	244.9%	2,605,136	1,063,714	-	79.0%
5210 Operating Transfers In	48,160,691	3,624,478	7.5%	36,260,954	43,407,000	3,193,789	80.9%	35,126,062	43,407,000	3,052,820	70.2%
<b>Total Revenues</b>	<b>60,260,691</b>	<b>5,811,223</b>	<b>9.6%</b>	<b>49,681,014</b>	<b>52,370,714</b>	<b>5,376,909</b>	<b>10.3%</b>	<b>47,440,323</b>	<b>52,370,714</b>	<b>4,144,622</b>	<b>7.9%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	60,260,691	5,811,223	9.6%	49,681,014	52,370,714	5,376,909	89.6%	47,440,323	52,370,714	4,144,622	76.1%
<b>Total Expenditures</b>	<b>60,260,691</b>	<b>5,811,223</b>	<b>9.6%</b>	<b>49,681,014</b>	<b>52,370,714</b>	<b>5,376,909</b>	<b>10.3%</b>	<b>47,440,323</b>	<b>52,370,714</b>	<b>4,144,622</b>	<b>7.9%</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	100,000	12,150	12.2%	101,428	-	11,219		65,491	-	2,938	125.9%
1600 Food Sales	4,500,000	78,202	1.7%	3,004,729	-	40,143	60.5%	3,685,798	-	53,666	41.6%
1900 Local Contributions	35,000	(9,495)	-27.1%	22,279	-	(5,814)		34,127	-	(2,165)	99.7%
3200 State Grants	530,000	-	0.0%	514,501	-	-		-	-	-	
3900 On-Behalf Payments	-	-		3,691,276	-	-	95.8%	3,687,631	-	-	73.5%
4500 Federal Grants Through State	64,267,040	-	0.0%	54,519,789	68,663,496	451,384	79.2%	55,298,421	67,446,460	461,508	73.3%
4950 Donated Commodities	-	-		4,192,840	-	-		3,221,004	-	-	
5210 Operating Transfers In	10,000	-	0.0%	2,964,497	-	-		2,998,602	-	-	
<b>Total Revenues</b>	<b>69,442,040</b>	<b>80,857</b>	<b>0.1%</b>	<b>69,011,339</b>	<b>68,663,496</b>	<b>496,932</b>	<b>0.7%</b>	<b>68,991,074</b>	<b>67,446,460</b>	<b>515,947</b>	<b>0.8%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(1,194,350)</b>	<b>(1,194,350)</b>	<b>100.0%</b>	<b>(3,083,544)</b>	<b>(3,083,544)</b>	<b>(3,083,544)</b>	<b>100.0%</b>	<b>18,410,461</b>	<b>18,410,461</b>	<b>18,410,461</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	96,199,106	557,174	0.6%	63,314,797	70,877,581	406,488	61.5%	86,834,666	67,273,872	719,123	47.8%
5100 Debt Service	-	-		-	-	-		-	-	-	100.0%
5200 Operating Transfers Out	3,360,000	31,695	0.9%	3,807,348	3,360,000	-	83.7%	3,650,413	3,394,000	42,463	64.8%
<b>Total Expenditures</b>	<b>99,559,106</b>	<b>588,869</b>	<b>0.6%</b>	<b>67,122,145</b>	<b>74,237,581</b>	<b>406,488</b>	<b>0.5%</b>	<b>90,485,079</b>	<b>70,667,872</b>	<b>761,586</b>	<b>1.1%</b>
<b>Ending Fund Balance</b>	<b>(31,311,416)</b>	<b>(1,702,362)</b>		<b>(1,194,350)</b>	<b>(8,657,629)</b>	<b>(2,993,100)</b>		<b>(3,083,544)</b>	<b>15,189,049</b>	<b>18,164,822</b>	

As of July 31, 2018

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

Assets			Liabilities		
	Due From Other Funds	415,669		Unfunded Pension Liability	(432,466)
	Deferred Outflows - Pension Contributions	<u>85,155</u>		Deferred Inflows - Pension Investments	<u>(11,368)</u>
<b>Total Assets</b>		<u><u>500,824</u></u>	<b>Total Liabilities</b>		(443,834)
			Fund Balance		
				Beginning Balance	(56,990)
				Revenues	-
				Expenditures	<u>-</u>
			<b>Total Fund Balance</b>		<u>(56,990)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(500,824)</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>44,629</u>		Beginning Balance	(44,782)
<b>Total Assets</b>		<u><u>44,629</u></u>		Revenues	(10)
				Expenditures	<u>163</u>
			<b>Total Fund Balance</b>		<u>(44,629)</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.



	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	-	-		3,827	600,000	-	86.5%	66,756	609,735	-	14.6%
3200 State Grants	-	-		303,728	-	-	150.3%	307,840	-	-	121.0%
3900 On-Behalf Payments	-	-		44,839	-	-	95.6%	44,792	-	-	71.2%
<b>Total Revenues</b>	<b>-</b>	<b>-</b>		<b>352,394</b>	<b>600,000</b>	<b>-</b>	<b>0.0%</b>	<b>419,388</b>	<b>609,735</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	56,990	56,990	100.0%	13,280	13,280	13,280	100.0%	246,382	246,382	246,382	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	400,669	-	0.0%	308,684	600,000	-	57.2%	652,490	609,735	-	45.7%
<b>Total Expenditures</b>	<b>400,669</b>	<b>-</b>	<b>0.0%</b>	<b>308,684</b>	<b>600,000</b>	<b>-</b>	<b>0.0%</b>	<b>652,490</b>	<b>609,735</b>	<b>-</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>(343,679)</b>	<b>56,990</b>		<b>56,990</b>	<b>13,280</b>	<b>13,280</b>		<b>13,280</b>	<b>246,382</b>	<b>246,382</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	23,000	-	0.0%	24,224	45,818	-	53.6%	20,643	39,850	-	114.2%
1900 Local Contributions	-	10		37,630	-	2,375		30,075	-	-	124.5%
3900 On-Behalf Payments	-	-		3,992	-	-	95.5%	3,987	-	-	74.0%
5210 Operating Transfers In	95,000	-	0.0%	94,449	93,175	-	0.0%	101,343	93,175	-	3.6%
<b>Total Revenues</b>	<b>118,000</b>	<b>10</b>	<b>0.0%</b>	<b>160,295</b>	<b>138,993</b>	<b>2,375</b>	<b>1.7%</b>	<b>156,048</b>	<b>133,025</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	44,782	44,782	100.0%	40,672	40,672	40,672	100.0%	27,140	27,140	27,140	100.0%
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	107,850	-	0.0%	108,543	93,175	-	78.1%	103,722	93,175	-	77.3%
2200 Instructional Staff Support	31,942	-	0.0%	21,475	-	-	77.2%	613	-	-	42.9%
3300 Community Services	23,000	163	0.7%	26,167	45,818	-	53.4%	38,181	39,850	612	92.4%
<b>Total Expenditures</b>	<b>162,792</b>	<b>163</b>	<b>0.1%</b>	<b>156,185</b>	<b>138,993</b>	<b>-</b>	<b>0.0%</b>	<b>142,516</b>	<b>133,025</b>	<b>612</b>	<b>0.5%</b>
<b>Ending Fund Balance</b>	<b>(10)</b>	<b>44,629</b>		<b>44,782</b>	<b>40,672</b>	<b>43,047</b>		<b>40,672</b>	<b>27,140</b>	<b>26,528</b>	

As of July 31, 2018

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

Assets			Liabilities		
	Cash	227,294		Accounts Payable	(133)
	Due From Other Funds	4,576		Unfunded Pension Liabilities	(28,086)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Deferred Inflows - Pension Investments	<u>(6,824)</u>
<b>Total Assets</b>		<u><u>252,391</u></u>			(35,043)
				Fund Balance	
				Beginning Balance	(217,350)
				Revenues	-
				Expenditures	<u>2</u>
			<b>Total Fund Balance</b>		<u>(217,348)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(252,391)</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	441,690		Unfunded Pension Liabilities	(762,823)
	Deferred Outflows - Pension Contributions	<u>160,777</u>		Deferred Inflows - Pension Investments	<u>(24,343)</u>
<b>Total Assets</b>		<u><u>602,467</u></u>	<b>Total Liabilities</b>		(787,165)
				Fund Balance	
				Beginning Balance	195,307
				Revenues	(10,609)
				Expenditures	<u>-</u>
			<b>Total Fund Balance</b>		<u>184,698</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(602,467)</u></u>

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

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	-	-		2,579	-	174	136.9%	1,326	-	69	128.0%
1800 Daycare Fees	450,000	-	0.0%	212,071	450,000	1,136	79.2%	230,087	450,000	14,797	91.4%
3900 On-Behalf Payments	-	-		34,681	-	-	96.3%	34,618	-	-	75.3%
<b>Total Revenues</b>	<b>450,000</b>	<b>-</b>	<b>0.0%</b>	<b>249,331</b>	<b>450,000</b>	<b>1,310</b>	<b>0.3%</b>	<b>266,031</b>	<b>450,000</b>	<b>14,866</b>	<b>3.3%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	217,350	217,350	100.0%	158,393	158,393	158,393	100.0%	86,409	86,409	86,409	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	19,821	-	0.0%	28,977	19,821	1,202	89.9%	26,404	13,600	1,114	103.5%
2200 Instructional Staff Support	425,179	2	0.0%	156,478	426,771	1,573	47.0%	167,184	431,400	3,878	50.0%
5200 Operating Transfers Out	5,000	-	0.0%	4,919	5,000	-	9.2%	459	5,000	-	99.7%
<b>Total Expenditures</b>	<b>450,000</b>	<b>2</b>	<b>0.0%</b>	<b>190,374</b>	<b>451,592</b>	<b>2,775</b>	<b>0.6%</b>	<b>194,047</b>	<b>450,000</b>	<b>4,992</b>	<b>1.1%</b>
<b>Ending Fund Balance</b>	<b>217,350</b>	<b>217,348</b>		<b>217,350</b>	<b>156,801</b>	<b>156,928</b>		<b>158,393</b>	<b>86,409</b>	<b>96,283</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	871,788	10,609	1.2%	889,911	837,516	29,071	109.6%	902,635	785,756	675	74.8%
3900 On-Behalf Payments	-	-		146,448	-	-	96.2%	146,311	-	-	73.9%
5210 Operating Transfers In	-	-		-	-	-		-	-	-	
<b>Total Revenues</b>	<b>871,788</b>	<b>10,609</b>	<b>1.2%</b>	<b>1,036,359</b>	<b>837,516</b>	<b>29,071</b>	<b>3.5%</b>	<b>1,048,946</b>	<b>785,756</b>	<b>675</b>	<b>0.1%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	(195,307)	(195,307)	100.0%	(268,966)	(268,966)	(268,966)	100.0%	-	-	-	
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	919,538	-	0.0%	960,452	847,816	-	83.5%	1,317,912	785,756	-	70.7%
2600 Plant Operations & Maintenance	2,250	-	0.0%	2,248	-	-		-	-	-	
<b>Total Expenditures</b>	<b>921,788</b>	<b>-</b>	<b>0.0%</b>	<b>962,700</b>	<b>847,816</b>	<b>-</b>	<b>0.0%</b>	<b>1,317,912</b>	<b>785,756</b>	<b>-</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>(245,307)</b>	<b>(184,698)</b>		<b>(195,307)</b>	<b>(279,266)</b>	<b>(239,895)</b>		<b>(268,966)</b>	<b>-</b>	<b>675</b>	

As of July 31, 2018

**Trust & Agency Fund (60 & 7000) Balance Sheet**

Assets		Liabilities	
Cash	837,081	Due to Other Funds	<u>(2,426)</u>
Investments	1,308,767		
Due From Other Funds	<u>694,511</u>	<b>Total Liabilities</b>	(2,426)
<b>Total Assets</b>	<u><u>2,840,358</u></u>	Fund Balance	
		Beginning Balance	(2,854,837)
		Revenues	(637)
		Expenditures	<u>17,542</u>
		<b>Total Fund Balance</b>	<u>(2,837,932)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,840,358)</u></u>

Agency Fund includes scholarship funds held at central office. The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

2018 - 2019 School Year				2017 - 2018 School Year				2016 - 2017 School Year			
Budget		YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Trust &amp; Agency Funds</b>											
<b>Trust &amp; Agency Revenues</b>											
1500	Interest Income	-	637	18,914	26,368	-	9.1%	2,990	10	175	8.0%
1900	Local Contributions	132,614	-	2,312,304	2,489,916	-	100.4%	3,396,572	1,000,000	-	86.4%
<b>Total Revenues</b>		<b>132,614</b>	<b>637</b>	<b>2,331,218</b>	<b>2,516,284</b>	<b>-</b>	<b>0.0%</b>	<b>3,399,562</b>	<b>1,000,010</b>	<b>175</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>		<b>2,854,837</b>	<b>2,854,837</b>	<b>2,784,833</b>	<b>2,784,833</b>	<b>2,784,833</b>	<b>100.0%</b>	<b>1,898,980</b>	<b>1,898,980</b>	<b>1,898,980</b>	<b>100.0%</b>
<b>Trust &amp; Agency Expenditures</b>											
3300	Trust & Agency Expenditures	132,614	17,542	2,261,214	2,339,630	441	60.5%	2,513,709	2,148,509	283,897	38.0%
<b>Total Expenditures</b>		<b>132,614</b>	<b>17,542</b>	<b>2,261,214</b>	<b>2,339,630</b>	<b>441</b>	<b>0.0%</b>	<b>2,513,709</b>	<b>2,148,509</b>	<b>283,897</b>	<b>13.2%</b>
<b>Ending Fund Balance</b>		<b>2,854,837</b>	<b>2,837,932</b>	<b>2,854,837</b>	<b>2,961,487</b>	<b>2,784,392</b>		<b>2,784,833</b>	<b>750,481</b>	<b>1,615,258</b>	