

Monthly Financial Report
Through August 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	%
All Funds Revenues											
Local Sources											
Property Taxes	479,092,357	-	0.0%	456,911,397	449,663,000	-	0.0%	432,706,454	416,965,738	-	0.0%
Occupational Taxes	168,900,000	12,714,601	7.5%	162,374,610	161,000,000	13,357,862	8.3%	156,387,646	148,215,000	10,750,659	7.3%
Other Taxes	55,574,828	3,629,209	6.5%	53,658,833	50,198,756	3,528,536	7.0%	51,729,620	51,920,531	4,030,227	7.8%
Local Grants	6,401,363	180,812	2.8%	14,587,876	6,392,567	645,550	10.1%	13,658,821	8,806,132	2,535,442	28.8%
State Sources											
SEEK Program	242,117,316	39,657,220	16.4%	248,012,271	254,543,000	42,392,280	16.7%	260,406,772	267,066,168	43,687,112	16.4%
Other State Revenues	344,428,377	8,083,106	2.3%	348,439,029	243,594,187	10,774,467	4.4%	244,169,846	223,316,857	6,917,255	3.1%
KSFCC Allocation	9,500,000	2,208,730	23.2%	10,808,651	7,900,000	2,227,088	28.2%	9,709,125	7,200,000	1,154,460	16.0%
Federal Grants	147,757,130	970,720	0.7%	152,501,828	165,064,824	1,199,804	0.7%	156,079,252	157,653,800	5,284,417	3.4%
Interest	3,116,975	653,335	21.0%	3,655,191	2,196,995	343,725	15.6%	2,417,048	1,107,418	181,281	16.4%
Other Sources	141,784,917	16,004,211	11.3%	66,668,686	118,950,829	6,133,329	5.2%	122,217,438	96,571,762	6,400,952	6.6%
Total Revenues	1,598,673,263	84,101,944	5.3%	1,517,618,372	1,459,504,158	80,602,641	5.5%	1,449,482,022	1,378,823,406	80,941,805	5.9%
Non-Operating Funds											
Beginning Balance	223,998,373	223,998,373	100.0%	273,364,444	273,328,444	273,328,444	100.0%	276,049,849	275,814,776	276,049,849	100.1%
All Funds Expenditures											
1100 Instruction	800,966,019	8,456,689	1.1%	755,455,326	690,451,501	9,220,638	1.3%	660,611,067	655,877,176	21,375,007	3.3%
2100 Student Support	69,617,038	2,326,455	3.3%	65,996,711	59,438,363	2,169,824	3.7%	59,507,081	56,121,696	3,515,879	6.3%
2200 Instructional Staff Support	150,462,255	6,897,241	4.6%	155,347,698	143,191,085	7,008,835	4.9%	137,960,345	135,745,228	10,879,950	8.0%
2300 District Administration	6,992,337	703,646	10.1%	5,609,601	5,756,573	678,459	11.8%	5,205,114	5,165,516	496,537	9.6%
2400 School Administration	112,024,527	7,450,813	6.7%	98,530,581	91,832,196	6,456,021	7.0%	87,953,654	90,937,813	7,558,381	8.3%
2500 Business Support	49,404,117	7,909,899	16.0%	49,810,763	48,075,856	6,300,190	13.1%	43,508,006	49,035,430	6,900,594	14.1%
2600 Plant Operations & Maintenance	134,127,990	16,296,951	12.2%	117,815,659	125,335,807	12,885,186	10.3%	108,680,821	122,609,291	11,931,084	9.7%
2700 Transportation	85,293,263	5,961,286	7.0%	89,036,314	89,349,079	5,416,194	6.1%	80,102,175	86,360,384	5,939,414	6.9%
2900 Other Instruction Support	23,252	-	0.0%	35,645	70,869	-	0.0%	32,858	30,557	849	2.8%
3100 Food Service	100,494,126	1,777,999	1.8%	65,135,838	79,151,429	2,407,545	3.0%	86,854,952	89,546,606	3,912,293	4.4%
3200 Daycare Operations	454,467	1,908	0.4%	302,319	644,792	5,883	0.9%	652,490	709,373	15,281	2.2%
3300 Community Services	13,624,349	1,038,857	7.6%	12,481,195	15,400,446	1,282,464	8.3%	12,224,941	14,807,574	1,265,531	8.5%
4600 Site Improvement	76,149,473	17,131,937	22.5%	49,491,864	56,073,603	8,245,498	14.7%	49,013,775	44,427,243	9,506,150	21.4%
5100 Debt Service	60,260,691	7,736,091	12.8%	49,680,064	52,370,714	7,275,053	13.9%	54,881,653	51,668,297	6,102,985	11.8%
5200 Operating Transfers Out	55,596,057	15,037,465	27.0%	52,254,865	51,541,858	5,119,904	9.9%	64,978,495	51,174,831	5,397,904	10.5%
5300 Contingency	45,127,841	-	0.0%	-	108,903,595	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,760,617,802	98,727,237	5.6%	1,566,984,443	1,617,587,766	74,471,694	4.6%	1,452,167,427	1,526,439,167	94,797,839	6.2%
Ending Fund Balance	62,053,834	209,373,080		223,998,373	115,244,836	279,459,391		273,364,444	97,109,234	262,193,814	

As of August 31, 2018

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	139,569,227		Due To Other Funds	(114,678,263)
Investments	65,321,638		Accounts Payable	(8,459,641)
Accounts Receivable	438,883		Accrued Expenditures	<u>(5,884,664)</u>
Due From Other Funds	69,282,020			
Inventory	<u>3,105,709</u>		Total Liabilities	(129,022,569)
Total Assets	<u><u>277,717,476</u></u>			
			Fund Balance	
			Beginning Balance	(142,789,038)
			Revenues	(56,784,354)
			Expenditures	<u>50,878,485</u>
			Total Fund Balance	<u>(148,694,907)</u>
			Total Liabilities and Fund Balance	<u><u>(277,717,476)</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	%
General Fund Revenues											
1111 Real Estate Taxes	439,774,136	-	0.0%	419,678,233	415,363,000	-	0.0%	397,432,143	399,957,815	-	0.0%
1115 Delinquent Property Taxes	4,900,000	1,439,658	29.4%	4,883,414	5,000,000	1,351,965	27.0%	4,895,473	5,000,000	1,540,211	30.8%
1117 Motor Vehicle Taxes	30,721,921	2,189,551	7.1%	29,567,758	28,527,756	2,176,571	7.6%	29,045,275	27,968,388	2,490,016	8.9%
1119 Franchise Taxes	12,230,907	-	0.0%	11,484,939	10,012,000	-	0.0%	10,793,940	9,626,131	-	0.0%
1131 Occupational License Taxes	168,900,000	12,714,601	7.5%	162,374,610	161,000,000	13,357,862	8.3%	156,387,646	160,930,927	10,750,659	6.7%
1191 Omitted Property Taxes	6,000,000	-	0.0%	6,008,970	4,737,000	-	0.0%	5,073,158	4,737,000	-	0.0%
1280 Revenue in Lieu of Taxes	1,722,000	-	0.0%	1,713,752	1,922,000	-	0.0%	1,921,774	2,012,000	-	0.0%
1300 Tuition	478,500	96,549	20.2%	479,270	648,000	45,000	6.9%	393,452	529,000	46,008	8.7%
1510 Interest Income	3,015,000	474,369	15.7%	3,262,590	2,100,000	283,619	13.5%	1,918,637	1,900,000	148,180	7.8%
1900 Other Local Revenues	4,323,300	159,965	3.7%	5,860,813	4,181,000	60,775	1.5%	4,336,847	4,126,000	110,131	2.7%
3111 State SEEK Revenues	242,117,316	39,657,220	16.4%	248,012,271	254,543,000	42,392,280	16.7%	260,406,772	258,776,412	43,687,112	16.9%
3129 KSB/KSD Transportation	25,000	-	0.0%	25,840	30,000	-	0.0%	35,605	30,000	-	0.0%
3130 National Board Certification	-	-		-	416,000	-	0.0%	434,848	416,000	-	0.0%
3800 State Utility Taxes	1,893,000	536	0.0%	1,895,654	1,748,000	145,643	8.3%	1,747,810	1,748,000	145,654	8.3%
3900 On-Behalf Payments	298,211,921	-	0.0%	298,310,873	190,927,188	-	0.0%	192,194,317	190,927,188	-	0.0%
4100 Unrestricted Federal Revenues	8,000	1,499	18.7%	8,185	4,700	2,627	55.9%	2,831	4,700	-	0.0%
5220 Indirect Cost Transfers	5,412,682	50,406	0.9%	6,428,432	5,775,965	67,021	1.2%	6,139,152	5,808,743	359,652	6.2%
Total Revenues	1,219,733,683	56,784,354	4.7%	1,199,995,604	1,086,935,609	59,883,363	5.5%	1,073,159,680	1,074,498,304	59,277,623	5.5%
Non-Operating Funds											
Beginning Balance	142,789,038	142,789,038		153,608,045	153,608,045	153,608,045		132,975,573	132,740,500	132,975,573	

		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	459,632,115	2,780,366	0.6%	426,768,025	424,104,121	1,982,354	0.5%	409,565,309	425,406,858	11,436,273	2.7%
0200	Employee Benefits	237,487,382	233,016	0.1%	229,486,339	159,349,576	149,871	0.1%	151,958,621	158,439,201	1,235,776	0.8%
0300	Professional/Technical Services	642,532	23,089	3.6%	313,941	371,204	21,836	5.9%	213,805	397,795	29,473	7.4%
0400	Property Services	1,074,525	34,176	3.2%	297,451	335,583	19,505	5.8%	340,671	375,167	38,554	10.3%
0500	Other Purchased Services	972,941	79,116	8.1%	578,196	1,105,395	24,358	2.2%	451,237	697,974	10,752	1.5%
0600	Supplies	18,561,328	2,689,134	14.5%	7,718,744	16,382,012	2,623,670	16.0%	8,164,723	13,353,815	2,508,855	18.8%
0700	Property	4,219,842	527,767	12.5%	4,268,539	2,672,280	312,158	11.7%	2,505,499	2,961,682	413,265	14.0%
0800	Miscellaneous	8,384,159	266,338	3.2%	506,361	130,695	320,103	244.9%	97,848	694,661	7,219	1.0%
1100	Instruction	730,974,824	6,633,002	0.9%	669,937,596	604,450,866	5,453,855	0.9%	573,297,713	602,327,153	15,680,167	2.6%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	42,047,126	1,897,855	4.5%	38,880,743	39,166,184	1,818,159	4.6%	37,595,010	38,320,323	2,635,203	6.9%
0200	Employee Benefits	21,387,923	153,648	0.7%	21,063,637	14,153,005	145,242	1.0%	13,925,417	13,621,032	168,616	1.2%
0300	Professional/Technical Services	1,825,665	29,920	1.6%	1,604,575	1,630,684	7,358	0.5%	1,530,804	1,597,917	10,917	0.7%
0400	Property Services	74,356	4,690	6.3%	51,488	14,235	145	1.0%	55,690	61,051	-	0.0%
0500	Other Purchased Services	166,472	7,024	4.2%	122,309	156,273	3,282	2.1%	139,162	145,313	9,930	6.8%
0600	Supplies	418,691	37,124	8.9%	251,141	245,245	11,947	4.9%	213,068	270,699	25,123	9.3%
0700	Property	52,049	15,394	29.6%	47,503	38,116	4,706	12.3%	50,599	93,032	1,915	2.1%
0800	Miscellaneous	35,221	15,618	44.3%	25,829	32,574	12,850	39.4%	30,358	36,454	1,025	2.8%
2100	Student Support	66,007,503	2,161,273	3.3%	62,047,225	55,436,316	2,003,689	3.6%	53,540,108	54,145,821	2,852,729	5.3%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	67,097,298	2,766,763	4.1%	68,729,068	72,896,111	3,398,161	4.7%	65,994,237	69,008,177	4,444,990	6.4%
0200	Employee Benefits	36,782,712	390,311	1.1%	36,413,272	25,340,382	414,855	1.6%	24,675,978	24,465,644	418,648	1.7%
0300	Professional/Technical Services	3,647,762	166,392	4.6%	1,557,934	4,302,142	122,796	2.9%	1,075,444	1,255,753	40,520	3.2%
0400	Property Services	144,462	49,075	34.0%	31,199	125,645	939	0.7%	124,305	137,501	4,133	3.0%
0500	Other Purchased Services	580,048	109,435	18.9%	484,914	525,792	58,198	11.1%	380,040	486,315	21,167	4.4%
0600	Supplies	4,442,324	468,634	10.5%	2,790,986	2,377,049	441,647	18.6%	2,044,374	2,778,332	392,782	14.1%
0700	Property	2,621,347	200,796	7.7%	2,442,970	2,164,954	67,210	3.1%	2,409,920	2,933,106	632,411	21.6%
0800	Miscellaneous	142,915	4,426	3.1%	94,573	115,090	6,233	5.4%	61,167	77,786	3,029	3.9%
2200	Instructional Staff Support	115,458,868	4,155,832	3.6%	112,544,916	107,847,165	4,510,039	4.2%	96,765,465	101,142,614	5,957,680	5.9%

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District Administration (Superintendent, Board)												
0100	Salaries	3,849,754	330,694	8.6%	2,563,358	2,518,418	439,234	17.4%	2,659,120	2,761,076	289,867	10.5%
0200	Employee Benefits	1,335,621	36,818	2.8%	1,218,788	1,003,120	40,032	4.0%	1,045,630	685,430	33,188	4.8%
0300	Professional/Technical Services	872,644	211,743	24.3%	1,286,419	1,490,067	67,543	4.5%	1,029,427	1,293,801	31,574	2.4%
0400	Property Services	1,100	200	18.2%	7,747	-	-		353	500	-	0.0%
0500	Other Purchased Services	234,846	23,762	10.1%	106,329	255,820	8,094	3.2%	74,316	259,806	3,141	1.2%
0600	Supplies	88,809	13,761	15.5%	80,661	102,762	14,394	14.0%	80,180	113,453	40,318	35.5%
0700	Property	19,306	1,984	10.3%	71,325	206,213	14,101	6.8%	40,609	66,117	2,126	3.2%
0800	Miscellaneous	424,728	77,942	18.4%	83,684	84,910	77,624	91.4%	82,937	90,569	75,138	83.0%
2300	District Administration	6,826,808	696,904	10.2%	5,418,311	5,661,310	661,022	11.7%	5,012,572	5,270,752	475,352	9.0%
School Administration (Principal's Office)												
0100	Salaries	71,744,720	5,852,287	8.2%	61,515,585	61,668,291	4,992,910	8.1%	59,304,825	61,649,287	5,896,470	9.6%
0200	Employee Benefits	31,955,382	597,607	1.9%	30,771,124	22,972,047	535,760	2.3%	22,734,424	22,086,430	681,025	3.1%
0300	Professional/Technical Services	339,333	33,339	9.8%	242,907	189,561	35,456	18.7%	248,212	372,444	17,701	4.8%
0400	Property Services	347,028	37,265	10.7%	421,292	281,794	25,588	9.1%	342,886	604,930	55,750	9.2%
0500	Other Purchased Services	758,494	97,969	12.9%	788,483	778,661	93,199	12.0%	793,983	1,006,460	47,626	4.7%
0600	Supplies	4,269,392	500,226	11.7%	2,572,586	4,673,110	518,304	11.1%	2,789,148	5,147,921	696,386	13.5%
0700	Property	1,657,256	255,690	15.4%	1,674,830	911,904	186,630	20.5%	1,454,878	1,991,917	135,305	6.8%
0800	Miscellaneous	78,486	33,394	42.5%	80,944	122,868	18,435	15.0%	70,957	122,808	14,522	11.8%
2400	School Administration	111,150,091	7,407,777	6.7%	98,067,751	91,598,236	6,406,282	7.0%	87,739,313	92,982,197	7,544,786	8.1%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	23,237,641	2,397,500	10.3%	21,256,555	21,652,084	2,447,830	11.3%	19,804,786	20,647,110	2,369,664	11.5%
0200	Employee Benefits	12,455,858	1,096,263	8.8%	13,897,723	9,648,612	823,474	8.5%	10,220,972	9,259,373	553,625	6.0%
0300	Professional/Technical Services	1,880,669	106,479	5.7%	1,240,339	1,791,430	54,593	3.0%	1,534,362	1,714,101	140,753	8.2%
0400	Property Services	415,811	40,965	9.9%	382,589	433,727	(35,556)	-8.2%	242,126	374,714	(24,801)	-6.6%
0500	Other Purchased Services	4,697,021	2,611,245	55.6%	5,705,527	5,869,503	2,036,156	34.7%	4,783,862	4,750,045	2,486,724	52.4%
0600	Supplies	2,253,270	1,061,319	47.1%	2,301,716	2,619,588	260,909	10.0%	1,917,489	2,114,880	309,923	14.7%
0700	Property	3,318,225	524,823	15.8%	3,562,251	4,064,333	572,289	14.1%	3,392,747	3,735,779	891,491	23.9%
0800	Miscellaneous	409,165	8,248	2.0%	284,006	353,490	873	0.2%	293,644	353,978	3,918	1.1%
2500	Business Support	48,667,660	7,846,842	16.1%	48,630,706	46,432,767	6,160,568	13.3%	42,189,988	42,949,980	6,731,297	15.7%

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Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	52,840,828	5,277,801	10.0%	49,180,099	52,989,433	5,194,127	9.8%	47,789,726	49,985,158	5,341,520	10.7%
0200	Employee Benefits	24,602,975	1,654,585	6.7%	22,171,375	23,096,907	1,534,471	6.6%	21,288,991	22,384,547	1,563,858	7.0%
0300	Professional/Technical Services	1,483,474	33,636	2.3%	1,399,641	1,549,496	174,596	11.3%	1,007,644	1,369,632	17,276	1.3%
0400	Property Services	22,963,184	5,385,581	23.5%	15,721,753	17,040,029	1,871,174	11.0%	11,128,486	15,563,115	1,399,933	9.0%
0500	Other Purchased Services	2,111,285	252,159	11.9%	2,011,917	2,333,961	350,455	15.0%	1,406,800	2,232,369	135,767	6.1%
0600	Supplies	25,647,056	3,150,109	12.3%	24,315,124	25,528,419	3,423,155	13.4%	23,950,922	25,665,334	3,248,489	12.7%
0700	Property	3,148,331	523,439	16.6%	2,490,420	2,433,324	257,066	10.6%	1,700,119	2,124,196	196,568	9.3%
0800	Miscellaneous	321,362	9,198	2.9%	121,253	92,532	4,385	4.7%	108,203	125,325	5,059	4.0%
2600	Plant Operations & Maintenance	133,118,495	16,286,508	12.2%	117,411,582	125,064,101	12,809,429	10.2%	108,380,891	119,449,676	11,908,470	10.0%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	45,223,395	2,084,922	4.6%	45,356,999	44,974,264	1,965,492	4.4%	43,689,512	42,059,617	2,510,062	6.0%
0200	Employee Benefits	18,671,928	848,613	4.5%	20,691,278	17,543,827	781,935	4.5%	20,485,597	18,540,033	767,406	4.1%
0300	Professional/Technical Services	122,637	(585,497)		(864,175)	121,952	(88,615)	-72.7%	(3,337,570)	118,405	(4,489)	-3.8%
0400	Property Services	48,761	5,677	4.6%	25,951	47,202	2,475	5.2%	30,421	55,763	4,457	8.0%
0500	Other Purchased Services	2,739,216	1,668,358	60.9%	3,001,722	2,713,898	706,863	26.0%	3,435,961	2,583,142	1,335,219	51.7%
0600	Supplies	9,086,570	669,350	7.4%	8,481,400	9,067,404	325,363	3.6%	9,254,747	9,973,595	1,104,854	11.1%
0700	Property	8,266,228	633,441	7.7%	10,814,113	11,511,909	1,506,394	13.1%	3,393,109	8,721,823	201,132	2.3%
0800	Miscellaneous	267,499	6,078	2.3%	59,390	227,100	4,427	1.9%	47,256	179,371	2,907	1.6%
2700	Transportation	84,426,234	5,330,942	6.3%	87,566,678	86,207,556	5,204,334	6.0%	76,999,033	82,231,749	5,921,548	7.2%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	21,981	-	0.0%	33,832	60,614	-	0.0%	31,186	30,301	776	2.6%
0200	Employee Benefits	1,271	-	0.0%	1,813	10,255	-	0.0%	1,672	1,713	73	4.3%
2900	Other Instruction Support	23,252	-	0.0%	35,645	70,869	-	0.0%	32,858	32,014	849	2.7%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		-	-	-		3,167	-	-	
0200	Employee Benefits	-	-		-	-	-		460	-	-	
0800	Miscellaneous	17,000	-		16,060	12,000	-		16,659	12,000	-	
3100	Food Service	17,000	-	0.0%	16,060	12,000	-	0.0%	20,286	12,000	-	0.0%

	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	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)											
0100 Salaries	2,073,616	225,237	10.9%	1,936,748	2,042,796	222,072	10.9%	1,759,116	2,004,518	238,889	11.9%
0200 Employee Benefits	1,075,821	21,606	2.0%	1,041,563	743,923	21,488	2.9%	727,534	661,072	22,267	3.4%
0300 Professional/Technical Services	2,135	405	19.0%	235	8,350	-	0.0%	1,394	1,609	99	6.2%
0400 Property Services	-	-		1,314	1,350	-	0.0%	-	-	-	
0500 Other Purchased Services	7,384	594	8.0%	14,560	17,292	3,120	18.0%	7,773	10,807	(521)	-4.8%
0600 Supplies	16,729	4,484	26.8%	15,552	15,468	809	5.2%	11,779	13,520	583	4.3%
0700 Property	5,420	2,953	54.5%	13,428	8,374	2,032	24.3%	3,199	7,956	1,262	15.9%
0800 Miscellaneous	8,067	1,575	19.5%	3,499	30,566	-	0.0%	59	4,168	(36)	-0.9%
3300 Community Services	3,189,172	256,854	8.1%	3,026,899	2,868,119	249,521	8.7%	2,510,854	2,703,650	262,542	9.7%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	742,459	86,888	11.7%	716,990	727,025	83,814	11.5%	685,229	693,253	80,156	11.6%
0200 Employee Benefits	351,862	14,003	4.0%	345,560	270,527	13,140	4.9%	264,345	199,879	11,834	5.9%
0300 Professional/Technical Services	2,500	-	0.0%	1,429	4,900	-	0.0%	1,951	2,900	-	0.0%
0400 Property Services	1,000	-	0.0%	-	1,000	-	0.0%	903	1,000	-	0.0%
0500 Other Purchased Services	13,300	536	4.0%	8,582	18,200	266	1.5%	12,403	19,128	-	0.0%
0600 Supplies	24,961	1,124	4.5%	14,176	24,025	2,727	11.4%	14,348	23,401	865	3.7%
0700 Property	11,891	-	0.0%	23,874	25,226	12,226	48.5%	3,847	18,000	22	0.1%
0800 Miscellaneous	1,500	-	0.0%	1,335	2,700	900	33.3%	1,200	2,700	900	33.3%
4300 Architectural & Engineering	1,149,473	102,551	8.9%	1,111,946	1,073,603	113,073	10.5%	984,226	960,261	93,776	9.8%
5200 Operating Transfers Out	1,931,469	-	0.0%	4,999,296	2,000,687	-	0.0%	5,053,901	1,963,536	-	0.0%
5300 Contingency	45,127,841	-	0.0%	-	108,903,595	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures	1,348,068,690	50,878,485	3.8%	1,210,814,611	1,237,627,190	43,571,812	3.5%	1,052,527,208	1,207,833,335	57,429,196	4.8%
Ending Fund Balance	14,454,031	148,694,907		142,789,038	2,916,464	169,919,596		153,608,045	(594,531)	134,824,000	

As of August 31, 2018

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
	48,217,000		(1,175,371)
	2,835,811		(41,358,863)
		Total Liabilities	(42,534,234)
Total Assets	51,052,811		
		Fund Balance	
		Beginning Balance	(10,215,663)
		Revenues	(4,413,748)
		Expenditures	6,110,834
		Total Fund Balance	(8,518,577)
		Total Liabilities and Fund Balance	(51,052,811)

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	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	1,669	1,669	100.0%	10,356	453	881	194.5%	7,615	-	1,194	
1700 Student Fees	24,001	-	0.0%	-	30,977	-	0.0%	-	41,858	-	0.0%
1900 Local Grants and Contributions	6,190,129	163,828	2.6%	12,003,218	3,872,804	601,298	15.5%	10,059,989	6,379,193	293,016	4.6%
3200 State Grants	30,321,250	3,761,335	12.4%	33,886,228	37,648,660	6,273,824	16.7%	36,817,000	34,746,574	2,416,691	7.0%
4300 Direct Federal Grants	745,945	62,078	8.3%	18,357,531	16,253,793	162,179	1.0%	16,762,516	15,803,113	91,594	0.6%
4500 Federal Grants Through State	76,381,238	(74)	0.0%	70,330,080	74,688,692	41,692	0.1%	74,822,375	68,760,987	-	0.0%
4700 Federal Grants Thru Intermediary	552,793	45,307	8.2%	907,069	665,348	57,758	8.7%	1,287,600	859,029	27,523	3.2%
4810 Medicaid Reimbursement	3,210,114	379,605	11.8%	1,583,110	5,155,059	-	0.0%	2,082,200	4,085,400	38,452	0.9%
5210 Operating Transfers In	1,831,469	-	0.0%	1,950,269	1,910,687	4,919	0.3%	1,959,415	1,729,193	459	0.0%
Total Revenues	119,258,608	4,413,748	3.7%	139,027,861	140,226,473	7,142,551	5.1%	143,798,710	132,405,347	2,868,929	2.2%
Non-Operating Funds											
Beginning Balance	10,215,663	10,215,663	100.0%	12,971,802	12,971,802	12,971,802	100.0%	14,710,507	14,710,507	14,710,507	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	65,344,827	1,729,191	2.6%	81,801,181	82,631,113	3,623,574	4.4%	83,822,680	80,946,612	5,533,606	6.8%
2100 Student Support	3,609,535	165,182	4.6%	3,949,486	4,002,047	166,135	4.2%	5,966,973	4,900,861	663,150	13.5%
2200 Instructional Staff Support	34,511,891	2,737,419	7.9%	42,625,636	34,845,861	2,491,355	7.1%	41,027,083	30,731,709	4,905,305	16.0%
2300 District Administration	165,529	6,742	4.1%	191,290	95,263	17,437	18.3%	192,542	174,891	21,185	12.1%
2400 School Administration	874,436	43,036	4.9%	462,830	233,960	49,739	21.3%	214,341	215,881	13,596	6.3%
2500 Business Support	736,457	63,057	8.6%	1,180,057	1,643,089	139,622	8.5%	1,318,018	1,815,999	169,297	9.3%
2600 Plant Operations & Maintenance	849,587	2,757	0.3%	324,114	161,946	73,110	45.1%	236,748	89,244	17,988	20.2%
2700 Transportation	867,029	630,344	72.7%	1,469,636	3,141,523	211,860	6.7%	3,103,142	1,828,947	17,866	1.0%
3300 Community Services	10,212,991	714,395	7.0%	7,153,686	10,142,891	704,654	6.9%	7,162,197	9,484,144	807,698	8.5%
4600 Site Improvement	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	2,138,897	18,711	0.9%	2,626,084	2,769,171	31,107	1.1%	2,493,691	2,405,295	149,856	6.2%
Total Expenditures	119,311,179	6,110,834	5.1%	141,784,000	139,666,864	7,508,593	5.4%	145,537,415	132,593,583	12,299,547	9.3%
Ending Fund Balance	10,163,092	8,518,577		10,215,663	13,531,411	12,605,760		12,971,802	14,522,271	5,279,889	

As of August 31, 2018

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>3,180,507</u>	Accounts Payable	<u>(157,518)</u>
Total Assets	<u><u>3,180,507</u></u>	Total Liabilities	<u><u>(157,518)</u></u>
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(541,826)
		Expenditures	<u>101,526</u>
		Total Fund Balance	<u>(3,022,989)</u>
		Total Liabilities and Fund Balance	<u><u>(3,180,507)</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>1,565,989</u>	Beginning Balance	-
		Revenues	(4,321,235)
Total Assets	<u><u>1,565,989</u></u>	Expenditures	<u>2,755,246</u>
		Total Fund Balance	<u>(1,565,989)</u>
		Total Liabilities and Fund Balance	<u><u>(1,565,989)</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	%	
District Activity Funds													
District Activity Funds Revenues													
1700	Student Fees	592,031	524,842	88.7%	3,639,006	410,240	594,044	144.8%	2,303,562	-	315,431		
1900	Local Grants and Contributions	16,984	16,984	100.0%	272,354	29,847	44,252	148.3%	202,260	-	2,784		
Total Revenues		609,015	541,826	89.0%	3,911,360	440,087	638,296	145.0%	2,505,822	-	318,216		
Non-Operating Funds													
Beginning Balance		2,582,689	2,582,689	100.0%	1,340,178	1,304,178	1,304,178	100.0%	940,174	940,174	940,174	100.0%	
District Activity Funds Expenditures													
1100	Instruction	3,281,672	93,840	2.9%	2,588,886	2,206,626	130,881	5.9%	2,042,636	6,431	137,060	2131.2%	
2600	Plant Operations & Maintenance	159,908	7,686	4.8%	79,963	109,760	2,647	2.4%	63,182	-	4,626		
Total Expenditures		3,441,580	101,526	2.9%	2,668,849	2,316,386	133,528	5.8%	2,105,818	6,431	141,686	2203.2%	
Ending Fund Balance		(249,876)	3,022,989		2,582,689	(572,121)	1,808,946		1,340,178	933,743	1,116,704	119.6%	
Capital Outlay													
Capital Outlay Revenues													
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%	
Total Revenues		8,642,470	4,321,235	50.0%	8,697,469	8,727,000	4,355,000	49.9%	8,715,087	8,727,000	4,354,910	49.9%	
Capital Outlay Expenditures													
5200	Operating Transfers Out	8,642,470	2,755,246	31.9%	8,697,469	8,727,000	1,998,432	99.9%	8,715,087	8,727,000	2,108,722	24.2%	
Total Expenditures		8,642,470	2,755,246	31.9%	8,697,469	8,727,000	1,998,432	22.9%	8,715,087	8,727,000	2,108,722	24.2%	
Ending Fund Balance		-	1,565,989		-	-	2,356,568		-	-	2,246,188		

As of August 31, 2018

Building Fund (320) Balance Sheet

Fund Balance	
Beginning Balance	(9,459,699)
Revenues	-
Expenditures	9,459,699
	<hr/>
Total Fund Balance	<hr/> -
	<hr/>
Total Liabilities and Fund Balance	<hr/> -
	<hr/>

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	17,126,236	Due To Other Funds	(13,905,290)
Due From Other Funds	48,516,440	Accounts Payable	<hr/> (3,776,605)
	<hr/>		
Total Assets	<hr/> 65,642,676	Total Liabilities	<hr/> (17,681,894)
	<hr/>		
		Fund Balance	
		Beginning Balance	(58,138,379)
		Revenues	(9,623,903)
		Expenditures	19,801,500
			<hr/>
		Total Fund Balance	<hr/> (47,960,782)
			<hr/>
		Total Liabilities and Fund Balance	<hr/> (65,642,676)
			<hr/>

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	%
Building Fund											
Building Fund Revenues											
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%
Total Revenues	39,518,221	-	0.0%	37,436,917	34,680,000	2,420	0.0%	35,478,080	34,680,000	4,725	0.0%
Non-Operating Funds											
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%
Building Fund Expenditures											
5200 Operating Transfers Out	39,518,221	9,459,699	23.9%	29,069,267	34,680,000	-	103.5%	41,724,548	34,680,000	89,268	0.3%
Total Expenditures	39,518,221	9,459,699	23.9%	29,069,267	34,680,000	-	0.0%	41,724,548	34,680,000	89,268	0.3%
Ending Fund Balance	9,459,699	-		9,459,699	1,092,049	1,094,469		1,092,049	7,338,517	7,253,974	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	164,204		259,316	-	39,572		420,989	-	25,605	
1900 Local Contributions	-	-		44,547	-	-		73,261	-	67,529	
5100 Bond Proceeds	75,000,000	-	0.0%	-	55,000,000	-	13.6%	44,955,100	34,000,000	-	44.6%
5210 Operating Transfers In	-	9,459,699		4,556,264	-	-		18,653,921	-	158,739	
Total Revenues	75,000,000	9,623,903	12.8%	4,860,127	55,000,000	39,572	0.1%	64,103,271	34,000,000	251,873	0.7%
Non-Operating Funds											
Beginning Balance	58,138,379	58,138,379		104,707,702	104,707,702	104,707,702		99,415,706	99,415,706	99,415,706	
Construction Fund Expenditures											
4600 Construction	75,000,000	17,029,386	22.7%	48,379,918	55,000,000	8,132,425	50.2%	48,029,549	81,505,259	9,412,374	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	
Total Expenditures	75,000,000	19,801,500	26.4%	51,429,450	55,000,000	11,181,957	20.3%	58,811,275	81,505,259	12,252,176	15.0%
Ending Fund Balance	58,138,379	47,960,782		58,138,379	104,707,702	93,565,317		104,707,702	51,910,447	87,415,403	

As of August 31, 2018

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(7,736,091)
Expenditures	7,736,091
	<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	4,034,081	Due To Other Funds	(2,457,243)
Accounts Receivable	612,212	Accounts Payable	(277,847.66)
Inventory	7,655,670	Bonds Payable	(2,247,799)
Equipment, Net of Depreciation	19,727,711	Unfunded Pension Liability	(36,374,701)
Deferred Outflows - Pension Contributions	6,781,075	Deferred Inflows - Pension Investments	(801,330)
	<hr/>		<hr/>
Total Assets	<hr/> 38,810,750 <hr/>	Total Liabilities	(42,158,921)
		Fund Balance	
		Beginning Balance	2,156,465
		Revenues	(617,988)
		Expenditures	1,809,694
			<hr/>
		Total Fund Balance	<hr/> 3,348,171 <hr/>
		Total Liabilities and Fund Balance	<hr/> 38,810,750 <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	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	9,500,000	2,208,730	23.2%	10,808,651	7,900,000	2,227,088	116.1%	9,709,125	7,900,000	1,154,460	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	5,527,361	11.5%	36,260,954	43,407,000	5,000,814	80.9%	35,126,062	43,407,000	4,879,054	70.2%
Total Revenues	60,260,691	7,736,091	12.8%	49,681,014	52,370,714	7,227,902	13.8%	47,440,323	52,370,714	6,033,514	11.5%
Debt Service Expenditures											
5100 Debt Service	60,260,691	7,736,091	12.8%	49,681,014	52,370,714	7,227,902	89.6%	47,440,323	52,370,714	6,033,514	76.1%
Total Expenditures	60,260,691	7,736,091	12.8%	49,681,014	52,370,714	7,227,902	13.8%	47,440,323	52,370,714	6,033,514	11.5%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	100,000	12,150	12.2%	101,428	70,000	18,584		65,491	-	5,799	125.9%
1600 Food Sales	4,500,000	131,629	2.9%	3,004,729	6,000,000	240,599	60.5%	3,685,798	-	414,389	41.6%
1900 Local Contributions	35,000	(9,595)	-27.4%	5,855	30,000	(5,814)		34,127	-	2,082	99.7%
3200 State Grants	530,000	-	0.0%	514,501	3,687,631	-		-	-	-	
3900 On-Behalf Payments	4,550,566	-	0.0%	4,550,566	-	-	95.8%	3,687,631	-	-	73.5%
4500 Federal Grants Through State	64,267,040	483,804	0.8%	54,519,789	67,238,218	938,175	79.2%	55,298,421	67,446,460	5,126,847	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	-	-	
Total Revenues	73,992,606	617,988	0.8%	69,854,205	77,025,849	1,191,544	1.5%	68,991,074	67,446,460	5,549,117	8.2%
Non-Operating Funds											
Beginning Balance	(2,156,465)	(2,156,465)	100.0%	(3,083,544)	(3,083,544)	(3,083,544)	100.0%	18,410,461	18,410,461	18,410,461	100.0%
Food Service Expenditures											
3100 Food Service Operation	100,477,126	1,777,999	1.8%	65,119,778	79,139,429	2,407,545	61.5%	86,834,666	67,273,872	3,912,293	47.8%
5100 Debt Service	-	-		-	-	47,151		-	-	69,471	100.0%
5200 Operating Transfers Out	3,360,000	31,695	0.9%	3,807,348	3,360,000	35,914	83.7%	3,650,413	3,394,000	209,796	64.8%
Total Expenditures	103,837,126	1,809,694	1.7%	68,927,126	82,499,429	2,490,610	3.0%	90,485,079	70,667,872	4,191,560	5.9%
Ending Fund Balance	(32,000,985)	(3,348,171)		(2,156,465)	(8,557,124)	(4,382,610)		(3,083,544)	15,189,049	19,768,018	

As of August 31, 2018

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	414,086		Unfunded Pension Liability	(432,466)
	Deferred Outflows - Pension Contributions	<u>85,155</u>		Deferred Inflows - Pension Investments	<u>(11,368)</u>
Total Assets		<u><u>499,241</u></u>	Total Liabilities		(443,834)
			Fund Balance		
				Beginning Balance	(56,990)
				Revenues	(325)
				Expenditures	<u>1,908</u>
			Total Fund Balance		<u>(55,407)</u>
			Total Liabilities and Fund Balance		<u><u>(499,241)</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>44,904</u>		Beginning Balance	(44,782)
Total Assets		<u><u>44,904</u></u>		Revenues	(510)
				Expenditures	<u>388</u>
			Total Fund Balance		<u>(44,904)</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.

	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	%
Daycare Operations Enterprise Fund											
Daycare Operations Revenues											
1800 Daycare Fees	325	325	100.0%	3,827	228,042	-	86.5%	66,756	609,735	-	14.6%
3200 State Grants	-	-		303,728	44,792	-	150.3%	307,840	-	-	121.0%
3900 On-Behalf Payments	38,474	-	0.0%	38,474	-	-	95.6%	44,792	-	-	71.2%
Total Revenues	38,799	325	0.8%	346,029	272,834	-	0.0%	419,388	609,735	-	0.0%
Non-Operating Funds											
Beginning Balance	56,990	56,990	100.0%	13,280	13,280	13,280	100.0%	246,382	246,382	246,382	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	454,467	1,908	0.4%	302,319	644,792	5,883	57.2%	652,490	609,735	15,281	45.7%
Total Expenditures	454,467	1,908	0.4%	302,319	644,792	5,883	0.9%	652,490	609,735	15,281	2.5%
Ending Fund Balance	(358,678)	55,407		56,990	(358,678)	7,397		13,280	246,382	231,101	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	23,000	-	0.0%	24,224	-	-	53.6%	20,643	39,850	-	114.2%
1900 Local Contributions	510	510	100.0%	37,630	2,375	2,300		30,075	-	-	124.5%
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	-	95.5%	3,987	-	-	74.0%
5210 Operating Transfers In	95,000	-	0.0%	94,449	95,000	-	0.0%	101,343	93,175	-	3.6%
Total Revenues	123,446	510	0.4%	161,239	101,362	2,300	2.3%	156,048	133,025	-	0.0%
Non-Operating Funds											
Beginning Balance	44,782	44,782	100.0%	40,672	40,672	40,672	100.0%	27,140	27,140	27,140	100.0%
Enterprise Programs Expenditures											
1100 Instruction	107,850	-	0.0%	104,549	101,270	-	78.1%	103,722	93,175	-	77.3%
2200 Instructional Staff Support	32,442	-	0.0%	21,476	36,778	-	77.2%	613	-	-	42.9%
3300 Community Services	27,936	388	1.4%	31,104	49,806	1,977	53.4%	38,181	39,850	2,256	92.4%
Total Expenditures	168,228	388	0.2%	157,129	187,854	1,977	1.1%	142,516	133,025	2,256	1.7%
Ending Fund Balance	-	44,904		44,782	(45,820)	40,995		40,672	27,140	24,884	

As of August 31, 2018

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	234,154		Accounts Payable	(133)
	Due From Other Funds	588		Unfunded Pension Liabilities	(28,086)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Deferred Inflows - Pension Investments	<u>(6,824)</u>
Total Assets		<u><u>255,263</u></u>			(35,043)
				Fund Balance	
				Beginning Balance	(217,350)
				Revenues	(6,860)
				Expenditures	<u>3,990</u>
			Total Fund Balance		<u>(220,220)</u>
			Total Liabilities and Fund Balance		<u><u>(255,263)</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	483,895		Unfunded Pension Liabilities	(762,823)
	Deferred Outflows - Pension Contributions	<u>160,776</u>		Deferred Inflows - Pension Investments	<u>(24,343)</u>
Total Assets		<u><u>644,671</u></u>	Total Liabilities		(787,165)
				Fund Balance	
				Beginning Balance	196,305
				Revenues	(54,467)
				Expenditures	<u>656</u>
			Total Fund Balance		<u>142,494</u>
			Total Liabilities and Fund Balance		<u><u>(644,671)</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	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	306	306	100.0%	2,579	174	338	136.9%	1,326	-	143	128.0%
1800 Daycare Fees	218,620	6,554	3.0%	212,071	279,193	5,472	79.2%	230,087	450,000	40,428	91.4%
3900 On-Behalf Payments	31,625	-	0.0%	31,625	34,618	-	96.3%	34,618	-	-	75.3%
Total Revenues	250,551	6,860	2.7%	246,275	313,985	5,810	1.9%	266,031	450,000	40,571	9.0%
Non-Operating Funds											
Beginning Balance	217,350	217,350	100.0%	158,393	158,393	158,393	100.0%	86,409	86,409	86,409	100.0%
Adult Education Expenditures											
1100 Instruction	19,821	-	0.0%	28,977	19,821	1,993	89.9%	26,404	13,600	3,393	103.5%
2200 Instructional Staff Support	456,804	3,990	0.9%	153,422	461,281	7,441	47.0%	167,184	431,400	16,965	50.0%
5200 Operating Transfers Out	5,000	-	0.0%	4,919	5,000	4,919	9.2%	459	5,000	459	99.7%
Total Expenditures	481,625	3,990	0.8%	187,318	486,102	14,353	3.0%	194,047	450,000	20,817	4.6%
Ending Fund Balance	(13,724)	220,220		217,350	(13,724)	149,850		158,393	86,409	106,163	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	871,788	54,467	6.2%	889,911	747,650	113,152	109.6%	902,635	785,756	2,325	74.8%
3900 On-Behalf Payments	179,135	-	0.0%	179,135	146,311	-	96.2%	146,311	-	-	73.9%
5210 Operating Transfers In	-	-		-	-	-		-	-	-	
Total Revenues	1,050,923	54,467	5.2%	1,069,046	893,961	113,152	12.7%	1,048,946	785,756	2,325	0.3%
Non-Operating Funds											
Beginning Balance	(196,305)	(196,305)	100.0%	(268,966)	(268,966)	(268,966)	100.0%	-	-	-	
Tuition Preschool Expenditures											
1100 Instruction	1,237,025	656	0.1%	994,137	1,041,805	10,335	83.5%	1,317,912	785,756	20,781	70.7%
2200 Instructional Staff Support	35,400	-	0.0%								
2600 Plant Operations & Maintenance	2,250	-	0.0%	2,248	-	-		-	-	-	
Total Expenditures	1,274,675	656	0.1%	996,385	1,041,805	10,335	1.0%	1,317,912	785,756	20,781	2.6%
Ending Fund Balance	(420,057)	(142,494)		(196,305)	(416,810)	(166,149)		(268,966)	-	(18,456)	

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Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	779,119	Due to Other Funds	(2,426)
Investments	1,308,767		
Due From Other Funds	694,511	Total Liabilities	(2,426)
Total Assets	2,782,396		
		Fund Balance	
		Beginning Balance	(2,846,553)
		Revenues	(637)
		Expenditures	67,220
		Total Fund Balance	(2,779,970)
		Total Liabilities and Fund Balance	(2,782,396)

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	%
Trust & Agency Funds											
Trust & Agency Revenues											
1500	Interest Income	-	637	18,922	26,368	731	9.1%	2,990	10	360	8.0%
1900	Local Contributions	194,250	-	2,312,304	2,489,916	-	100.4%	3,396,572	1,000,000	2,239,642	86.4%
Total Revenues				2,331,226	2,516,284	731	0.0%	3,399,562	1,000,010	2,240,002	224.0%
Non-Operating Funds											
Beginning Balance				2,846,553	2,846,553	2,784,833	100.0%	1,898,980	1,898,980	1,898,980	100.0%
Trust & Agency Expenditures											
3300	Trust & Agency Expenditures	194,250	67,220	2,269,506	2,339,630	326,312	60.5%	2,513,709	2,148,509	193,035	38.0%
Total Expenditures				2,269,506	2,339,630	326,312	13.9%	2,513,709	2,148,509	193,035	9.0%
Ending Fund Balance				2,846,553	2,961,487	2,459,252		2,784,833	750,481	3,945,947	