

Monthly Financial Report
Through September 30, 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	479,871,736	-	0.0%	456,911,397	450,951,894	-	0.0%	432,706,454	416,965,738	-	0.0%
Occupational Taxes	170,493,750	22,021,666	12.9%	162,374,610	161,100,000	23,138,452	14.4%	156,387,646	148,215,000	21,876,350	14.8%
Other Taxes	55,574,828	5,886,509	10.6%	53,658,833	53,975,905	5,880,391	10.9%	51,729,620	51,920,531	6,628,035	12.8%
Local Grants	6,762,291	265,641	3.9%	14,587,876	6,939,345	731,866	10.5%	13,658,821	8,806,132	3,118,704	35.4%
State Sources											
SEEK Program	242,117,316	59,485,830	24.6%	248,012,271	246,348,362	63,588,420	25.8%	260,406,772	267,066,168	65,530,668	24.5%
Other State Revenues	344,430,377	10,555,904	3.1%	348,439,029	242,269,713	10,993,632	4.5%	244,169,846	223,316,857	11,712,535	5.2%
KSFCC Allocation	9,500,000	2,208,730	23.2%	10,808,651	7,900,000	2,384,419	30.2%	9,709,125	7,200,000	1,900,368	26.4%
Federal Grants	148,803,350	7,314,407	4.9%	152,501,828	168,507,276	9,158,705	5.4%	156,079,252	157,653,800	16,931,628	10.7%
Interest	3,116,975	458,327	14.7%	3,655,191	1,997,159	539,252	27.0%	2,417,048	1,107,418	250,463	22.6%
Other Sources	141,908,075	21,378,477	15.1%	66,668,686	119,145,476	10,938,330	9.2%	122,217,438	96,571,762	18,920,969	19.6%
Total Revenues	1,602,578,698	129,575,491	8.1%	1,517,618,372	1,459,135,130	127,353,467	8.7%	1,449,482,022	1,378,823,406	146,869,720	10.7%
Non-Operating Funds											
Beginning Balance	216,731,842	216,731,842	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	790,408,398	64,584,177	8.2%	755,667,148	692,497,328	66,696,294	9.6%	660,611,067	655,877,176	75,610,764	11.5%
2100 Student Support	69,628,907	7,030,260	10.1%	66,023,128	59,621,438	6,645,792	11.1%	59,507,081	56,121,696	7,758,451	13.8%
2200 Instructional Staff Support	150,607,385	16,360,226	10.9%	155,401,377	145,001,099	19,411,148	13.4%	137,960,345	135,745,228	20,897,931	15.4%
2300 District Administration	7,169,891	1,101,143	15.4%	5,610,918	5,786,229	978,904	16.9%	5,205,114	5,165,516	846,012	16.4%
2400 School Administration	112,825,895	15,418,039	13.7%	98,562,871	93,258,499	13,378,176	14.3%	87,953,654	90,937,813	13,991,909	15.4%
2500 Business Support	49,671,010	7,720,780	15.5%	49,830,448	48,516,734	9,329,011	19.2%	43,508,006	49,035,430	9,264,754	18.9%
2600 Plant Operations & Maintenance	133,594,932	23,482,365	17.6%	118,046,299	127,098,715	21,340,587	16.8%	108,680,821	122,609,291	20,312,856	16.6%
2700 Transportation	83,818,451	11,768,989	14.0%	89,313,078	88,033,350	13,044,063	14.8%	80,102,175	86,360,384	11,850,536	13.7%
2900 Other Instruction Support	35,237	5,475	15.5%	35,645	70,869	3,660	5.2%	32,858	30,557	4,223	13.8%
3100 Food Service	101,487,615	5,682,800	5.6%	68,453,621	79,151,429	7,751,107	9.8%	86,854,952	89,546,606	9,461,279	10.6%
3200 Daycare Operations	454,467	10,392	2.3%	302,318	644,792	35,378	5.5%	652,490	709,373	48,956	6.9%
3300 Community Services	13,679,640	1,760,185	12.9%	12,366,195	15,340,631	1,999,269	13.0%	12,224,941	14,807,574	1,903,284	12.9%
4600 Site Improvement	76,146,140	16,861,071	22.1%	52,703,000	56,073,603	13,791,313	24.6%	49,013,775	44,427,243	14,782,947	33.3%
5100 Debt Service	60,260,691	11,669,893	19.4%	49,680,064	52,370,714	11,102,617	21.2%	54,881,653	51,668,297	16,815,345	32.5%
5200 Operating Transfers Out	55,612,630	19,124,982	34.4%	52,254,864	51,541,740	8,914,380	17.3%	64,978,495	51,798,121	9,145,999	17.7%
5300 Contingency	60,180,591	-	0.0%	-	105,075,766	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,765,581,880	202,580,777	11.5%	1,574,250,974	1,620,082,936	194,421,699	12.0%	1,452,167,427	1,526,439,167	212,695,246	13.9%
Ending Fund Balance	53,728,660	143,726,556		216,731,842	112,380,638	206,260,212		273,364,444	97,109,234	210,224,323	

As of September 30, 2018

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	86,720,943		Due To Other Funds	(98,829,269)
	Investments	65,321,638		Accounts Payable	(2,313,775)
	Accounts Receivable	189,761		Accrued Expenditures	<u>(31,011,941)</u>
	Due From Other Funds	73,114,921			
	Inventory	<u>3,102,573</u>			
				Total Liabilities	(132,154,985)
Total Assets		<u><u>228,449,837</u></u>			
				Fund Balance	
				Beginning Balance	(141,934,210)
				Revenues	(88,426,908)
				Expenditures	<u>134,066,266</u>
				Total Fund Balance	<u>(96,294,852)</u>
				Total Liabilities and Fund Balance	<u><u>(228,449,837)</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	440,553,515	-	0.0%	419,678,233	416,651,894	-	0.0%	397,432,143	399,957,815	-	0.0%
1115	Delinquent Property Taxes	4,900,000	1,665,890	34.0%	4,883,414	5,000,000	1,622,721	32.5%	4,895,473	5,000,000	1,840,161	30.8%
1117	Motor Vehicle Taxes	30,721,921	4,220,619	13.7%	29,567,758	29,972,997	4,257,670	14.2%	29,045,275	27,968,388	4,716,874	8.9%
1119	Franchise Taxes	12,230,907	-	0.0%	11,484,939	11,980,908	-	0.0%	10,793,940	9,626,131	-	0.0%
1131	Occupational License Taxes	170,493,750	22,021,666	12.9%	162,374,610	161,100,000	23,138,452	14.4%	156,387,646	160,930,927	21,876,350	6.7%
1191	Omitted Property Taxes	6,000,000	-	0.0%	6,008,970	5,100,000	-	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	71,000	0.0%
1300	Tuition	478,500	96,549	20.2%	479,270	401,000	65,000	16.2%	393,452	529,000	96,008	8.7%
1510	Interest Income	3,015,000	270,628	9.0%	3,262,590	1,900,000	453,591	23.9%	1,918,637	1,900,000	189,558	7.8%
1900	Other Local Revenues	4,323,300	314,040	7.3%	5,860,813	4,283,000	131,014	3.1%	4,336,847	4,126,000	148,671	2.7%
3111	State SEEK Revenues	242,117,316	59,485,830	24.6%	248,012,271	246,348,362	63,588,420	25.8%	260,406,772	258,776,412	65,530,668	16.9%
3129	KSB/KSD Transportation	25,000	-	0.0%	25,840	35,000	-	0.0%	35,605	30,000	-	0.0%
3130	National Board Certification	-	-		-	435,000	-	0.0%	434,848	416,000	-	0.0%
3800	State Utility Taxes	1,893,000	149,983	7.9%	1,895,654	1,748,000	291,285	16.7%	1,747,810	1,748,000	291,308	8.3%
3900	On-Behalf Payments	298,211,921	-	0.0%	298,310,873	191,618,724	-	0.0%	192,194,317	190,927,188	-	0.0%
4100	Unrestricted Federal Revenues	8,000	2,584	32.3%	8,185	2,800	2,627	93.8%	2,831	4,700	-	0.0%
5220	Indirect Cost Transfers	5,498,897	199,119	3.6%	6,428,432	6,117,676	238,414	3.9%	6,139,152	5,808,743	890,405	6.2%
Total Revenues		1,222,193,027	88,426,908	7.2%	1,199,995,604	1,084,617,361	93,789,194	8.6%	1,073,159,680	1,074,498,304	95,651,003	8.9%
Non-Operating Funds												
Beginning Balance		141,934,210	141,934,210		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	456,596,266	49,626,429	10.9%	426,785,807	423,076,822	47,151,233	11.1%	409,565,309	426,854,675	54,337,686	12.7%
0200	Employee Benefits	232,782,721	2,922,353	1.3%	229,680,379	159,350,776	2,680,219	1.7%	151,958,621	158,421,684	3,181,297	2.0%
0300	Professional/Technical Services	642,734	63,920	9.9%	313,941	384,550	39,770	10.3%	213,805	407,928	39,425	9.7%
0400	Property Services	721,030	52,090	7.2%	297,451	349,832	46,820	13.4%	340,671	370,454	62,545	16.9%
0500	Other Purchased Services	1,018,076	95,289	9.4%	578,196	1,114,422	60,300	5.4%	451,237	721,199	66,243	9.2%
0600	Supplies	17,802,903	3,205,718	18.0%	7,718,744	16,098,880	3,622,103	22.5%	8,164,723	14,972,253	3,858,868	25.8%
0700	Property	4,676,497	907,990	19.4%	4,268,539	2,867,099	593,725	20.7%	2,505,499	2,150,088	696,478	32.4%
0800	Miscellaneous	4,884,594	286,202	5.9%	506,361	613,675	335,555	54.7%	97,848	444,475	7,954	1.8%
1100	Instruction	719,124,821	57,159,991	7.9%	670,149,418	603,856,056	54,529,725	9.0%	573,297,713	604,342,756	62,250,496	10.3%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	42,125,126	5,833,874	13.8%	38,882,363	39,251,334	5,638,861	14.4%	37,595,010	38,403,584	6,192,911	16.1%
0200	Employee Benefits	21,387,923	358,416	1.7%	21,088,434	14,153,005	340,761	2.4%	13,925,417	13,621,033	333,489	2.4%
0300	Professional/Technical Services	1,826,211	220,641	12.1%	1,604,575	1,634,044	12,886	0.8%	1,530,804	1,595,436	17,568	1.1%
0400	Property Services	72,644	4,275	5.9%	51,488	34,564	145	0.4%	55,690	76,165	600	0.8%
0500	Other Purchased Services	173,856	21,174	12.2%	122,309	164,538	13,910	8.5%	139,162	176,565	20,445	11.6%
0600	Supplies	389,172	70,854	18.2%	251,141	305,567	28,967	9.5%	213,068	244,901	41,442	16.9%
0700	Property	62,317	24,002	38.5%	47,503	39,186	6,881	17.6%	50,599	64,749	3,158	4.9%
0800	Miscellaneous	35,221	14,507	41.2%	25,829	32,574	12,982	39.9%	30,358	34,102	15,246	44.7%
2100	Student Support	66,072,470	6,547,743	9.9%	62,073,642	55,614,812	6,055,393	10.9%	53,540,108	54,216,535	6,624,859	12.2%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	66,849,062	8,760,752	13.1%	68,731,931	72,962,824	10,098,558	13.8%	65,994,237	69,183,142	10,617,610	15.3%
0200	Employee Benefits	36,768,004	798,847	2.2%	36,464,088	25,340,732	846,201	3.3%	24,675,978	24,469,138	777,423	3.2%
0300	Professional/Technical Services	3,657,925	431,739	11.8%	1,557,934	3,491,679	147,679	4.2%	1,075,444	2,816,711	153,822	5.5%
0400	Property Services	222,582	49,848	22.4%	31,199	75,810	3,335	4.4%	124,305	45,605	11,536	25.3%
0500	Other Purchased Services	589,815	126,908	21.5%	484,914	526,818	87,657	16.6%	380,040	476,944	84,761	17.8%
0600	Supplies	4,419,845	603,629	13.7%	2,790,986	3,173,583	706,335	22.3%	2,044,374	2,050,693	564,726	27.5%
0700	Property	2,771,868	333,489	12.0%	2,442,970	2,289,870	1,125,472	49.2%	2,409,920	2,872,943	1,243,109	43.3%
0800	Miscellaneous	143,729	41,366	28.8%	94,573	115,110	10,541	9.2%	61,167	93,066	11,312	12.2%
2200	Instructional Staff Support	115,422,830	11,146,578	9.7%	112,598,595	107,976,426	13,025,778	12.1%	96,765,465	102,008,242	13,464,299	13.2%

		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 Administration (Superintendent, Board)												
0100	Salaries	3,927,484	622,161	15.8%	2,563,465	2,548,418	614,262	24.1%	2,659,120	2,685,714	492,793	18.3%
0200	Employee Benefits	1,316,882	64,559	4.9%	1,219,998	1,003,120	63,270	6.3%	1,045,630	637,370	54,302	8.5%
0300	Professional/Technical Services	1,045,514	260,351	24.9%	1,286,419	1,490,067	134,019	9.0%	1,029,427	1,279,852	118,326	9.2%
0400	Property Services	1,730	-	0.0%	7,747	-	-		353	-	-	
0500	Other Purchased Services	232,334	39,017	16.8%	106,329	255,820	14,045	5.5%	74,316	245,380	15,930	6.5%
0600	Supplies	106,933	14,821	13.9%	80,661	95,311	22,346	23.4%	80,180	188,013	44,006	23.4%
0700	Property	17,904	6,052	33.8%	71,325	210,820	15,147	7.2%	40,609	40,077	2,891	7.2%
0800	Miscellaneous	355,581	78,422	22.1%	83,684	87,410	82,304	94.2%	82,937	88,800	79,738	89.8%
2300	District Administration	7,004,362	1,085,383	15.5%	5,419,628	5,690,966	945,393	16.6%	5,012,572	5,165,206	807,986	15.6%
School Administration (Principal's Office)												
0100	Salaries	71,439,840	12,584,314	17.6%	61,518,148	61,730,590	10,582,919	17.1%	59,304,825	61,117,747	11,088,575	18.1%
0200	Employee Benefits	31,955,382	1,338,783	4.2%	30,800,851	22,974,988	1,157,111	5.0%	22,734,424	22,086,609	1,214,734	5.5%
0300	Professional/Technical Services	361,072	54,981	15.2%	242,907	206,872	38,032	18.4%	248,212	262,306	32,078	12.2%
0400	Property Services	388,826	45,461	11.7%	421,292	387,742	107,752	27.8%	342,886	492,036	107,971	21.9%
0500	Other Purchased Services	801,320	184,397	23.0%	788,483	808,754	200,314	24.8%	793,983	806,421	174,621	21.7%
0600	Supplies	4,833,575	713,886	14.8%	2,572,586	5,436,163	869,683	16.0%	2,789,148	5,592,540	1,016,675	18.2%
0700	Property	2,037,279	372,648	18.3%	1,674,830	1,254,817	309,230	24.6%	1,454,878	1,488,178	312,850	21.0%
0800	Miscellaneous	133,920	38,854	29.0%	80,944	134,898	24,174	17.9%	70,957	124,090	17,806	14.3%
2400	School Administration	111,951,214	15,333,324	13.7%	98,100,041	92,934,824	13,289,215	14.3%	87,739,313	91,969,927	13,965,310	15.2%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	22,846,281	4,073,705	17.8%	21,257,441	21,709,062	4,174,309	19.2%	19,804,786	20,655,842	3,836,485	18.6%
0200	Employee Benefits	13,005,858	1,468,737	11.3%	13,916,522	9,660,972	1,245,465	12.9%	10,220,972	9,254,584	865,632	9.4%
0300	Professional/Technical Services	1,888,121	258,192	13.7%	1,240,339	1,802,982	207,310	11.5%	1,534,362	1,483,361	312,932	21.1%
0400	Property Services	505,806	(79,920)	-15.8%	382,589	495,754	(17,106)	-3.5%	242,126	495,879	(33,409)	-6.7%
0500	Other Purchased Services	4,633,753	822,942	17.8%	5,705,527	6,171,406	2,131,271	34.5%	4,783,862	6,237,636	2,391,440	38.3%
0600	Supplies	2,281,206	310,844	13.6%	2,301,716	2,655,011	319,426	12.0%	1,917,489	2,235,905	486,376	21.8%
0700	Property	3,354,551	759,674	22.6%	3,562,251	4,045,046	930,787	23.0%	3,392,747	4,873,487	1,184,681	24.3%
0800	Miscellaneous	413,477	8,600	2.1%	284,006	354,289	5,247	1.5%	293,644	530,157	14,812	2.8%
2500	Business Support	48,929,053	7,622,774	15.6%	48,650,391	46,894,522	8,996,709	19.2%	42,189,988	45,766,851	9,058,949	19.8%

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		Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	51,756,034	9,343,138	18.1%	49,182,148	53,530,634	9,141,404	17.1%	47,789,726	49,830,468	8,884,229	17.8%
0200	Employee Benefits	24,602,975	2,863,312	11.6%	22,399,966	23,098,201	2,639,904	11.4%	21,288,991	22,384,048	2,579,769	11.5%
0300	Professional/Technical Services	1,484,777	88,928	6.0%	1,399,641	1,580,699	233,434	14.8%	1,007,644	1,272,787	57,863	4.5%
0400	Property Services	23,335,927	5,462,775	23.4%	15,721,753	17,070,205	3,534,093	20.7%	11,128,486	14,996,177	2,475,266	16.5%
0500	Other Purchased Services	2,281,768	243,483	10.7%	2,011,917	2,336,521	(97,346)	-4.2%	1,406,800	2,234,021	(125,352)	-5.6%
0600	Supplies	25,628,602	4,878,855	19.0%	24,315,124	26,092,884	5,167,204	19.8%	23,950,922	26,199,023	5,880,572	22.4%
0700	Property	3,147,125	533,396	16.9%	2,490,420	2,921,989	583,675	20.0%	1,700,119	1,934,388	510,155	26.4%
0800	Miscellaneous	331,042	4,223	1.3%	121,253	195,444	22,018	11.3%	108,203	108,246	17,550	16.2%
2600	Plant Operations & Maintenance	132,568,250	23,418,110	17.7%	117,642,222	126,826,577	21,224,386	16.7%	108,380,891	118,959,158	20,280,052	17.0%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,743,395	6,467,428	14.8%	45,358,889	44,977,264	6,060,707	13.5%	43,689,512	41,497,785	6,461,139	15.6%
0200	Employee Benefits	18,671,928	2,106,783	11.3%	20,966,152	17,543,827	1,861,113	10.6%	20,485,597	18,532,236	1,702,079	9.2%
0300	Professional/Technical Services	122,637	(600,279)		(864,175)	121,952	(91,807)	-75.3%	(3,337,570)	117,836	(1,065,716)	-904.4%
0400	Property Services	48,761	7,699	6.3%	25,951	47,202	4,965	10.5%	30,421	49,008	6,528	13.3%
0500	Other Purchased Services	2,739,216	1,689,076	61.7%	3,001,722	3,213,898	1,073,140	33.4%	3,435,961	2,861,115	1,356,914	47.4%
0600	Supplies	9,093,391	1,385,893	15.2%	8,481,400	9,052,875	1,190,700	13.2%	9,254,747	12,412,107	2,052,984	16.5%
0700	Property	8,262,895	66,395	0.8%	10,814,113	11,531,909	2,714,866	23.5%	3,393,109	10,026,077	293,620	2.9%
0800	Miscellaneous	267,499	8,917	3.3%	59,390	227,100	13,594	6.0%	47,256	262,797	4,836	1.8%
2700	Transportation	82,949,722	11,131,912	13.4%	87,843,442	86,716,027	12,827,278	14.8%	76,999,033	85,758,961	10,812,384	12.6%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	33,966	5,245	15.4%	33,832	60,614	3,507	5.8%	31,186	30,301	4,037	13.3%
0200	Employee Benefits	1,271	230	18.1%	1,813	10,255	153	1.5%	1,672	1,713	186	10.9%
2900	Other Instruction Support	35,237	5,475	15.5%	35,645	70,869	3,660	5.2%	32,858	32,014	4,223	13.2%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		-	-	-		3,167	-	363	
0200	Employee Benefits	-	-		-	-	-		460	-	88	
0800	Miscellaneous	17,000	-	0.0%	16,060	12,000	-	0.0%	16,659	12,000	-	0.0%
3100	Food Service	17,000	-	0.0%	16,060	12,000	-	0.0%	20,286	12,000	451	3.8%

		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	2,075,116	391,982	18.9%	1,936,835	2,042,796	382,911	18.7%	1,759,116	2,047,890	394,364	19.3%
0200	Employee Benefits	1,075,821	36,429	3.4%	1,042,476	743,923	34,480	4.6%	727,534	661,072	34,791	5.3%
0300	Professional/Technical Services	2,135	685	32.1%	235	8,350	-	0.0%	1,394	1,360	99	7.3%
0400	Property Services	-	-		1,314	1,350	-	0.0%	-	-	-	
0500	Other Purchased Services	6,884	1,744	25.3%	14,560	17,292	5,016	29.0%	7,773	15,480	696	4.5%
0600	Supplies	14,729	3,533	24.0%	15,552	15,468	2,363	15.3%	11,779	15,265	731	4.8%
0700	Property	5,420	2,663	49.1%	13,428	8,374	3,070	36.7%	3,199	5,317	1,270	23.9%
0800	Miscellaneous	8,067	5,506	68.3%	3,499	30,566	-	0.0%	59	4,059	(36)	-0.9%
3300	Community Services	3,188,172	442,542	13.9%	3,027,899	2,868,119	427,840	14.9%	2,510,854	2,750,443	431,915	15.7%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	742,459	143,538	19.3%	717,019	727,025	138,177	19.0%	685,229	700,341	127,628	18.2%
0200	Employee Benefits	351,862	22,980	6.5%	346,746	270,527	21,384	7.9%	264,345	199,879	18,162	9.1%
0300	Professional/Technical Services	2,375	-	0.0%	1,429	4,900	875	17.9%	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	968	7.3%	8,582	18,200	1,270	7.0%	12,403	19,128	-	0.0%
0600	Supplies	25,086	3,793	15.1%	14,176	24,025	3,685	15.3%	14,348	23,401	-	0.0%
0700	Property	8,558	-	0.0%	23,874	25,226	12,346	48.9%	3,847	18,000	-	0.0%
0800	Miscellaneous	1,500	1,155	77.0%	1,335	2,700	900	33.3%	1,200	2,700	-	0.0%
4300	Architectural & Engineering	1,146,140	172,434	15.0%	1,113,161	1,073,603	178,637	16.6%	984,226	967,349	145,790	15.1%
5200	Operating Transfers Out	1,931,469	-	0.0%	4,999,295	2,000,687	-	0.0%	5,053,901	1,955,368	-	0.0%
5300	Contingency	60,180,591	-	0.0%	-	105,075,766	-	0.0%	-	95,651,136	-	0.0%
Total Expenditures		1,350,521,331	134,066,266	9.9%	1,211,669,439	1,237,611,254	131,504,014	10.6%	1,052,527,208	1,209,555,946	137,846,714	11.4%
Ending Fund Balance		13,605,906	96,294,852		141,934,210	614,152	115,893,225		153,608,045	(2,317,142)	90,779,862	

As of September 30, 2018

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
	53,175,665		(394,793)
	<u>2,851,990</u>		<u>(51,050,109)</u>
Total Assets	<u>56,027,654</u>	Total Liabilities	(51,444,902)
		Fund Balance	
		Beginning Balance	(10,215,663)
		Revenues	(9,387,366)
		Expenditures	<u>15,020,277</u>
		Total Fund Balance	<u>(4,582,752)</u>
		Total Liabilities and Fund Balance	<u>(56,027,654)</u>

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	3,068	183.8%	10,356	453	1,173	258.9%	7,615	4,498	1,747	38.8%
1700 Student Fees	24,001	-	0.0%	-	30,977	-	0.0%	-	52,321	-	0.0%
1900 Local Grants and Contributions	6,527,616	208,377	3.2%	12,003,218	4,419,582	680,733	15.4%	10,059,989	5,823,951	489,663	8.4%
3200 State Grants	30,323,250	6,067,921	20.0%	33,886,228	35,608,650	6,329,424	17.8%	36,817,000	35,901,214	7,047,576	19.6%
4300 Direct Federal Grants	755,169	2,183,991	289.2%	18,357,531	16,254,580	2,752,822	16.9%	16,762,516	17,262,769	1,320,582	7.6%
4500 Federal Grants Through State	76,758,722	446,278	0.6%	70,330,080	78,130,357	2,002,602	2.6%	74,822,375	74,270,486	3,960,816	5.3%
4700 Federal Grants Thru Intermediary	552,793	93,126	16.8%	907,069	665,348	121,742	18.3%	1,287,600	1,098,323	193,737	17.6%
4810 Medicaid Reimbursement	3,210,114	379,605	11.8%	1,583,110	5,155,059	-	0.0%	2,082,200	3,757,692	154,107	4.1%
5210 Operating Transfers In	1,831,469	5,000	0.3%	1,950,269	1,910,687	4,919	0.3%	1,959,415	2,421,000	459	0.0%
Total Revenues	119,984,803	9,387,366	7.8%	139,027,861	142,175,693	11,893,415	8.4%	143,798,710	140,592,254	13,168,687	9.4%
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	65,894,897	7,135,381	10.8%	81,801,181	84,695,440	11,698,802	13.8%	83,822,680	81,849,147	13,007,536	15.9%
2100 Student Support	3,556,437	482,517	13.6%	3,949,486	4,006,626	590,399	14.7%	5,966,973	4,908,966	1,133,592	23.1%
2200 Instructional Staff Support	34,673,238	5,198,721	15.0%	42,625,636	36,526,614	6,373,421	17.4%	41,027,083	37,640,646	7,394,238	19.6%
2300 District Administration	165,529	15,760	9.5%	191,290	95,263	33,511	35.2%	192,542	210,470	38,026	18.1%
2400 School Administration	874,681	84,715	9.7%	462,830	323,675	88,961	27.5%	214,341	131,736	26,599	20.2%
2500 Business Support	741,957	98,006	13.2%	1,180,057	1,622,212	332,302	20.5%	1,318,018	2,244,443	205,805	9.2%
2600 Plant Operations & Maintenance	855,055	57,050	6.7%	324,114	161,946	92,380	57.0%	236,748	34,900	27,284	78.2%
2700 Transportation	868,729	637,077	73.3%	1,469,636	1,317,323	216,785	16.5%	3,103,142	1,135,023	1,038,152	91.5%
3300 Community Services	10,245,841	1,241,674	12.1%	7,153,686	10,160,144	1,239,367	12.2%	7,162,197	9,623,185	1,312,047	0.0%
4600 Site Improvement	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	2,155,470	69,376	3.2%	2,626,084	2,769,053	100,718	3.6%	2,493,691	3,036,753	360,238	11.9%
Total Expenditures	120,031,834	15,020,277	12.5%	141,784,000	141,678,296	20,766,646	14.7%	145,537,415	140,815,269	24,543,517	17.4%
Ending Fund Balance	10,168,632	4,582,752		10,215,663	13,469,199	4,098,571		12,971,802	14,487,492	3,335,677	

As of September 30, 2018

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>3,816,785</u>	Accounts Payable	<u>(43,114)</u>
Total Assets	<u><u>3,816,785</u></u>	Total Liabilities	<u><u>(43,114)</u></u>
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(1,399,343)
		Expenditures	<u>208,361</u>
		Total Fund Balance	<u>(3,773,671)</u>
		Total Liabilities and Fund Balance	<u><u>(3,816,785)</u></u>

District Activity Funds include adult-directed funds collected at our schools. These include class fees, registration fees, and general receipts. Fund was new in 2014-15.

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,321,235)
Expenditures	<u>4,321,235</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

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

	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	1,342,079	226.7%	3,639,006	410,240	1,078,940	263.0%	2,303,562	-	697,762	
1900 Local Grants and Contributions	16,984	57,264	337.2%	272,354	29,847	51,133	171.3%	202,260	-	14,669	
Total Revenues	609,015	1,399,343	229.8%	3,911,360	440,087	1,130,073	256.8%	2,505,822	-	712,431	
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	4,043,805	201,156	5.0%	2,588,886	2,780,686	298,075	10.7%	2,042,636	1,921,057	251,677	13.1%
2600 Plant Operations & Maintenance	171,627	7,205	4.2%	79,963	110,192	23,821	21.6%	63,182	108,280	5,520	5.1%
Total Expenditures	4,215,432	208,361	4.9%	2,668,849	2,890,878	321,896	11.1%	2,105,818	2,029,337	257,197	12.7%
Ending Fund Balance	(1,023,728)	3,773,671		2,582,689	(1,146,613)	2,112,355		1,340,178	(1,089,163)	1,395,408	-128.1%
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	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%
Total Expenditures	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%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of September 30, 2018

Building Fund (320) Balance Sheet

Liabilities		Fund Balance	
Due To Other Funds	<u>(2,367,814)</u>	Beginning Balance	(9,459,699)
		Revenues	-
Total Liabilities	<u><u>(2,367,814)</u></u>	Expenditures	<u>11,827,513</u>
		Total Fund Balance	<u>2,367,814</u>
		Total Liabilities and Fund Balance	<u><u>2,367,814</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	15,868,383	Due To Other Funds	(7,939,240)
Due From Other Funds	<u>37,188,909</u>	Accounts Payable	<u>(26,442)</u>
Total Assets	<u><u>53,057,292</u></u>	Total Liabilities	(7,965,682)
		Fund Balance	
		Beginning Balance	(54,928,458)
		Revenues	(9,623,903)
		Expenditures	<u>19,460,751</u>
		Total Fund Balance	<u>(45,091,610)</u>
		Total Liabilities and Fund Balance	<u><u>(53,057,292)</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	%	
39,318,221	-	0.0%	37,233,164	34,300,000	-	0.0%	35,274,311	34,300,000	-	0.0%	
200,000	-	0.0%	203,753	200,000	2,420	1.2%	203,769	200,000	4,725	2.4%	
-	-		-	180,000	-	0.0%	-	180,000	-	0.0%	
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%	
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%	
39,518,221	11,827,513	29.9%	29,069,267	34,680,000	1,266,515	3.7%	41,724,548	34,680,000	563,481	1.6%	
39,518,221	11,827,513	29.9%	29,069,267	34,680,000	1,266,515	3.7%	41,724,548	34,680,000	563,481	1.6%	
9,459,699	(2,367,814)		9,459,699	1,092,049	(172,046)		1,092,049	7,338,517	6,779,761		
-	164,204		259,316	-	58,442		420,989	-	49,659		
-	-		44,547	-	-		73,261	-	202,917		
75,000,000	-	0.0%	-	55,000,000	-	0.0%	44,955,100	34,000,000	7,120,000	20.9%	
-	9,459,699		4,556,264	-	-		18,653,921	-	1,175,460		
75,000,000	9,623,903	12.8%	4,860,127	55,000,000	58,442	0.1%	64,103,271	34,000,000	8,548,036	25.1%	
54,928,458	54,928,458		104,707,702	104,707,702	104,707,702		99,415,706	99,415,706	99,415,706		
75,000,000	16,688,637	22.3%	51,589,839	55,000,000	13,612,676	24.8%	48,029,549	34,000,000	14,637,157	43.1%	
-	-		(950)	-	-		7,441,330	-	7,246,051		
-	2,772,114		3,050,482	-	3,049,532		3,340,396	-	3,336,744		
75,000,000	19,460,751	25.9%	54,639,371	55,000,000	16,662,208	30.3%	58,811,275	34,000,000	25,219,952	74.2%	
54,928,458	45,091,610		54,928,458	104,707,702	88,103,936		104,707,702	99,415,706	82,743,790		

As of September 30, 2018

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(11,669,893)
Expenditures	11,669,893
	<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	4,874,403	Due To Other Funds	(8,024,627)
Accounts Receivable	3,743,421	Accounts Payable	(171,475.36)
Inventory	4,666,385	Bonds Payable	(1,113,962)
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	39,792,996	Total Liabilities	(46,486,095)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	5,474,248
		Revenues	(4,593,693)
		Expenditures	5,812,544
			<hr/>
		Total Fund Balance	6,693,099
			<hr/>
		Total Liabilities and Fund Balance	(39,792,996)
			<hr/> <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	2,384,419	30.2%	9,709,125	7,900,000	1,900,368	24.1%
4300 Federal Direct Reimbursements	2,600,000	-	0.0%	2,611,409	1,063,714	-	0.0%	2,605,136	1,063,714	-	0.0%
5210 Operating Transfers In	48,160,691	9,461,163	19.6%	36,260,954	43,407,000	8,671,047	20.0%	35,126,062	43,407,000	7,599,455	17.5%
Total Revenues	60,260,691	11,669,893	19.4%	49,681,014	52,370,714	11,055,466	21.1%	47,440,323	52,370,714	9,499,823	18.1%
Debt Service Expenditures											
5100 Debt Service	60,260,691	11,669,893	19.4%	49,681,014	52,370,714	11,055,466	21.1%	47,440,323	52,370,714	9,499,823	18.1%
Total Expenditures	60,260,691	11,669,893	19.4%	49,681,014	52,370,714	11,055,466	21.1%	47,440,323	52,370,714	9,499,823	18.1%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	100,000	18,527	18.5%	101,428	70,000	24,594	35.1%	65,491	-	8,712	
1600 Food Sales	4,500,000	352,632	7.8%	3,004,729	6,000,000	532,161	8.9%	3,685,798	5,390,000	786,237	14.6%
1900 Local Contributions	71,943	11,127	15.5%	5,855	30,000	(5,814)	-19.4%	34,127	-	2,082	
3200 State Grants	530,000	-	0.0%	514,501	3,687,631	-	0.0%	-	-	-	
3900 On-Behalf Payments	4,550,566	-	0.0%	4,550,566	-	-		3,687,631	3,475,939	-	0.0%
4500 Federal Grants Through State	64,926,552	4,211,407	6.5%	54,519,789	67,238,218	4,281,539	6.4%	55,298,421	63,069,064	11,302,386	17.9%
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	74,689,061	4,593,693	6.2%	69,854,205	77,025,849	4,832,480	6.3%	68,991,074	71,935,003	12,099,417	16.8%
Non-Operating Funds											
Beginning Balance	(5,474,248)	(5,474,248)	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	101,470,615	5,682,800	5.6%	68,437,561	79,139,429	7,751,107	9.8%	86,834,666	90,609,723	9,460,828	10.4%
5100 Debt Service	-	-		-	-	47,151		-	-	69,471	
5200 Operating Transfers Out	3,360,000	129,744	3.9%	3,807,348	3,360,000	137,696	4.1%	3,650,413	3,394,000	530,167	15.6%
Total Expenditures	104,830,615	5,812,544	5.5%	72,244,909	82,499,429	7,935,954	9.6%	90,485,079	94,003,723	10,060,466	10.7%
Ending Fund Balance	(35,615,802)	(6,693,099)		(5,474,248)	(8,557,124)	(6,187,018)		(3,083,544)	(3,658,259)	20,449,412	

As of September 30, 2018

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	422,694		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>507,849</u></u>	Total Liabilities		(443,834)
			Fund Balance		
				Beginning Balance	(56,991)
				Revenues	(17,416)
				Expenditures	<u>10,392</u>
			Total Fund Balance		<u>(64,015)</u>
			Total Liabilities and Fund Balance		<u><u>(507,849)</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>44,823</u>		Beginning Balance	(44,782)
Total Assets		<u><u>44,823</u></u>		Revenues	(510)
				Expenditures	<u>469</u>
			Total Fund Balance		<u>(44,823)</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	651	200.3%	3,827	228,042	210	0.1%	66,756	590,994	680	0.1%
3200 State Grants	-	16,765		303,728	-	17,923		307,840	18,741	18,741	100.0%
3900 On-Behalf Payments	38,474	-	0.0%	38,474	44,792	-	0.0%	44,792	42,101	-	0.0%
Total Revenues	38,799	17,416	44.9%	346,029	272,834	18,133	6.6%	419,388	651,836	19,421	3.0%
Non-Operating Funds											
Beginning Balance	56,991	56,991	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	10,392	2.3%	302,318	644,792	35,378	5.5%	652,490	651,835	48,956	7.5%
Total Expenditures	454,467	10,392	2.3%	302,318	644,792	35,378	5.5%	652,490	651,835	48,956	7.5%
Ending Fund Balance	(358,677)	64,015		56,991	(358,678)	(3,965)		13,280	246,383	216,847	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	23,000	-	0.0%	24,224	-	2,281		20,643	39,850	1,419	3.6%
1900 Local Contributions	510	510	100.0%	37,630	2,375	2,300	96.8%	30,075	-	30	
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	-	0.0%	3,987	4,627	-	0.0%
5210 Operating Transfers In	95,000	-	0.0%	94,449	95,000	-	0.0%	101,343	93,175	-	0.0%
Total Revenues	123,446	510	0.4%	161,239	101,362	4,581	4.5%	156,048	137,652	1,449	1.1%
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	75,000	74.1%	103,722	115,046	-	0.0%
2200 Instructional Staff Support	32,442	-	0.0%	21,476	36,778	-	0.0%	613	16,364	-	0.0%
3300 Community Services	27,936	469	1.7%	31,104	52,087	4,102	7.9%	38,181	39,850	3,902	9.8%
Total Expenditures	168,228	469	0.3%	157,129	190,135	79,102	41.6%	142,516	171,260	3,902	2.3%
Ending Fund Balance	-	44,823		44,782	(48,101)	(33,849)		40,672	(6,468)	24,687	

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Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	240,412		Due To Other Funds	(15,288)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Accounts Payable	-
Total Assets		<u><u>260,933</u></u>		Unfunded Pension Liabilities	(28,086)
				Deferred Inflows - Pension Investments	<u>(6,824)</u>
					(50,198)
			Fund Balance		
				Beginning Balance	(217,350)
				Revenues	(13,312)
				Expenditures	<u>19,927</u>
			Total Fund Balance		<u>(210,735)</u>
			Total Liabilities and Fund Balance		<u><u>(260,933)</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	463,070		Unfunded Pension Liabilities	(762,823)
	Deferred Outflows - Pension Contributions	<u>160,777</u>		Deferred Inflows - Pension Investments	<u>(24,343)</u>
Total Assets		<u><u>623,847</u></u>	Total Liabilities		(787,165)
			Fund Balance		
				Beginning Balance	196,305
				Revenues	(120,636)
				Expenditures	<u>87,649</u>
			Total Fund Balance		<u>163,318</u>
			Total Liabilities and Fund Balance		<u><u>(623,847)</u></u>

Tuition Preschool Fund operates tuition-based preschools in numerous schools. - 18 -

	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	624	203.9%	2,579	338	338	100.0%	1,326	221	221	100.0%
1800 Daycare Fees	218,620	12,688	5.8%	212,071	279,029	5,472	2.0%	230,087	449,779	88,562	19.7%
3900 On-Behalf Payments	31,625	-	0.0%	31,625	34,618	-	0.0%	34,618	38,142	-	0.0%
Total Revenues	250,551	13,312	5.3%	246,275	313,985	5,810	1.9%	266,031	488,142	88,783	18.2%
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	-	-		28,977	19,821	4,988	25.2%	26,404	13,600	5,665	41.7%
2200 Instructional Staff Support	476,625	14,927	3.1%	153,422	461,281	11,949	2.6%	167,184	469,542	39,394	8.4%
5200 Operating Transfers Out	5,000	5,000	100.0%	4,919	5,000	4,919	98.4%	459	5,000	459	9.2%
Total Expenditures	481,625	19,927	4.1%	187,318	486,102	21,856	4.5%	194,047	488,142	45,518	9.3%
Ending Fund Balance	(13,724)	210,735		217,350	(13,724)	142,347		158,393	86,409	129,674	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	871,788	120,636	13.8%	889,911	747,650	207,339	27.7%	902,635	785,756	106,097	13.5%
3900 On-Behalf Payments	179,135	-	0.0%	179,135	146,311	-	0.0%	146,311	121,392	-	0.0%
5210 Operating Transfers In	-	-		-	-	-		-	-	-	
Total Revenues	1,050,923	120,636	11.5%	1,069,046	893,961	207,339	23.2%	1,048,946	907,148	106,097	11.7%
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	87,649	7.1%	994,137	1,044,055	89,704	83.5%	1,317,912	907,148	95,390	10.5%
2200 Instructional Staff Support	35,400	-	0.0%								
2600 Plant Operations & Maintenance	2,250	-	0.0%	2,248	-	-		-	-	-	
Total Expenditures	1,274,675	87,649	6.9%	996,385	1,044,055	89,704	8.6%	1,317,912	907,148	95,390	10.5%
Ending Fund Balance	(420,057)	(163,318)		(196,305)	(419,060)	(151,331)		(268,966)	-	10,707	

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Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	886,839	Due to Other Funds	(2,426)
Investments	1,308,767		
Due From Other Funds	695,149	Total Liabilities	(2,426)
Total Assets	<u>2,890,755</u>		
		Fund Balance	
		Beginning Balance	(2,962,553)
		Revenues	(1,276)
		Expenditures	75,500
		Total Fund Balance	(2,888,329)
		Total Liabilities and Fund Balance	<u>(2,890,755)</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	%
Trust & Agency Funds											
Trust & Agency Revenues											
1500	Interest Income	-	1,276	18,922	26,368	1,114	4.2%	2,990	24,700	566	2.3%
1900	Local Contributions	217,691	-	2,312,304	2,489,916	-	0.0%	3,396,572	2,553,579	2,614,372	102.4%
Total Revenues				2,331,226	2,516,284	1,114	0.0%	3,399,562	2,578,279	2,614,938	101.4%
Non-Operating Funds											
	Beginning Balance	2,962,553	2,962,553	2,784,833	2,784,833	2,784,833	100.0%	1,898,980	1,898,980	1,898,980	100.0%
Trust & Agency Expenditures											
3300	Trust & Agency Expenditures	217,691	75,500	2,153,506	2,260,281	327,960	14.5%	2,513,709	3,061,801	155,420	5.1%
Total Expenditures				2,153,506	2,260,281	327,960	14.5%	2,513,709	3,061,801	155,420	5.1%
Ending Fund Balance				2,962,553	3,040,836	2,457,987		2,784,833	1,415,458	4,358,498	