

Monthly Financial Report  
Through October 31, 2018

2018 - 2019 School Year				2017 - 2018 School Year				2016 - 2017 School Year			
Budget		YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	479,871,736	-	0.0%	456,911,397	450,951,894	-	0.0%	432,706,454	434,257,815	-	0.0%
Occupational Taxes	170,493,750	36,738,862	21.5%	162,374,610	161,100,000	37,383,207	23.2%	156,387,646	160,930,927	34,907,943	21.7%
Other Taxes	55,574,828	8,811,757	15.9%	53,658,833	53,975,905	9,418,748	17.4%	51,729,620	49,343,519	9,315,278	18.9%
Local Grants	7,492,265	1,071,569	14.3%	14,587,875	6,867,715	1,326,950	19.3%	13,658,821	7,621,337	1,233,992	16.2%
State Sources											
SEEK Program	242,117,316	79,685,241	32.9%	248,012,271	246,348,362	83,830,769	34.0%	260,406,772	258,776,412	87,510,894	33.8%
Other State Revenues	344,582,154	10,850,783	3.1%	348,439,029	240,246,809	78,388,731	32.6%	244,169,846	237,140,745	74,643,612	31.5%
KSFCC Allocation	9,500,000	5,008,959	52.7%	10,808,651	7,900,000	5,000,161	63.3%	9,709,125	7,900,000	3,877,593	49.1%
Federal Grants	154,935,172	17,888,836	11.5%	152,501,828	161,270,960	20,158,018	12.5%	156,079,252	149,232,493	24,885,710	16.7%
Interest	3,120,657	781,476	25.0%	3,407,200	2,016,629	742,852	36.8%	2,417,048	1,991,518	305,884	15.4%
Other Sources	141,908,525	57,246,389	40.3%	67,686,358	120,301,353	16,203,615	13.5%	122,217,438	96,143,145	24,651,423	25.6%
<b>Total Revenues</b>	<b>1,609,596,403</b>	<b>218,083,872</b>	<b>13.5%</b>	<b>1,518,388,052</b>	<b>1,450,979,627</b>	<b>252,453,052</b>	<b>17.4%</b>	<b>1,449,482,022</b>	<b>1,403,337,910</b>	<b>261,332,329</b>	<b>18.6%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	158,132,616	158,132,616	100.0%	221,041,001	221,041,001	221,041,001	100.0%	223,726,407	223,726,407	223,726,407	100.0%
<b>All Funds Expenditures</b>											
1100 Instruction	790,485,556	122,267,710	15.5%	755,771,029	690,561,923	162,762,303	23.6%	660,611,066	685,246,229	167,115,956	24.4%
2100 Student Support	69,654,738	11,593,827	16.6%	66,023,129	58,980,329	14,816,237	25.1%	59,507,081	58,097,555	15,961,955	27.5%
2200 Instructional Staff Support	151,154,596	27,755,733	18.4%	155,387,136	141,497,905	37,199,453	26.3%	137,960,345	144,454,684	36,560,852	25.3%
2300 District Administration	7,324,785	1,590,444	21.7%	5,881,643	5,931,298	1,567,198	26.4%	5,205,114	5,301,302	1,346,711	25.4%
2400 School Administration	113,696,349	23,314,933	20.5%	98,562,869	96,238,147	24,921,589	25.9%	87,953,654	93,161,351	25,158,081	27.0%
2500 Business Support	49,748,441	10,450,871	21.0%	49,830,447	47,246,232	13,746,603	29.1%	43,508,006	44,638,741	13,237,878	29.7%
2600 Plant Operations & Maintenance	133,777,594	32,770,904	24.5%	118,046,299	132,703,756	32,443,218	24.4%	108,680,821	119,559,030	30,817,492	25.8%
2700 Transportation	83,327,026	18,421,546	22.1%	89,313,077	88,412,284	23,569,671	26.7%	80,102,175	85,863,738	20,425,868	23.8%
2900 Other Instruction Support	35,237	9,309	26.4%	35,645	31,929	7,184	22.5%	32,858	32,014	7,603	23.8%
3100 Food Service	102,381,186	10,908,047	10.7%	73,130,155	79,136,997	16,002,152	20.2%	86,854,952	90,609,723	15,895,267	17.5%
3200 Daycare Operations	454,467	20,237	4.5%	237,015	76,855	76,855	100.0%	652,490	651,836	114,231	17.5%
3300 Community Services	16,213,806	2,693,144	16.6%	12,355,671	14,378,352	3,133,470	21.8%	12,224,941	12,867,183	1,686,357	13.1%
4600 Site Improvement	35,163,963	20,124,982	57.2%	52,752,999	55,997,552	17,773,654	31.7%	49,013,776	34,893,132	16,748,122	48.0%
5100 Debt Service	60,260,691	19,100,226	31.7%	50,697,736	52,370,714	16,514,825	31.5%	54,881,653	52,370,714	23,646,190	45.2%
5200 Operating Transfers Out	55,629,085	24,018,000	43.2%	53,271,587	51,276,628	12,943,717	25.2%	64,978,496	51,768,203	14,681,712	28.4%
5300 Contingency	59,996,865	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	-	0.0%
<b>Total Expenditures</b>	<b>1,729,304,384</b>	<b>325,039,914</b>	<b>18.8%</b>	<b>1,581,296,437</b>	<b>1,608,710,338</b>	<b>377,478,130</b>	<b>23.5%</b>	<b>1,452,167,428</b>	<b>1,581,177,367</b>	<b>383,404,277</b>	<b>24.2%</b>
<b>Ending Fund Balance</b>	<b>38,424,634</b>	<b>51,176,574</b>		<b>158,132,616</b>	<b>63,310,290</b>	<b>96,015,923</b>		<b>221,041,001</b>	<b>45,886,950</b>	<b>101,654,459</b>	

### General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	64,350,481		Due To Other Funds	(150,173,167)
Investments	65,208,061		Accounts Payable	(2,291,941)
Accounts Receivable	180,868		Accrued Expenditures	<u>(46,924,591)</u>
Due From Other Funds	112,106,848			
Inventory	<u>3,072,212</u>		<b>Total Liabilities</b>	<b>(199,389,698)</b>
<b>Total Assets</b>	<u><u>244,918,471</u></u>			
			Fund Balance	
			Beginning Balance	(141,547,484)
			Revenues	(128,095,351)
			Expenditures	<u>224,114,062</u>
			<b>Total Fund Balance</b>	<b><u>(45,528,773)</u></b>
			<b>Total Liabilities and Fund Balance</b>	<b><u>(244,918,471)</u></b>

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 Actual		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	1,895,634	38.7%	4,883,414		5,000,000	1,824,898	36.5%	4,895,473		5,000,000	2,086,280	41.7%
1117 Motor Vehicle Taxes	30,721,921	6,006,843	19.6%	29,567,758		29,972,997	6,307,066	21.0%	29,045,275		27,968,388	6,588,122	23.6%
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	36,738,862	21.5%	162,374,610		161,100,000	37,383,207	23.2%	156,387,646		160,930,927	34,907,943	21.7%
1191 Omitted Property Taxes	6,000,000	909,279	15.2%	6,008,970		5,100,000	1,286,213	25.2%	5,073,158		4,737,000	569,876	12.0%
1280 Revenue in Lieu of Taxes	1,722,000	-	0.0%	1,713,752		1,922,000	571	0.0%	1,921,774		2,012,000	71,000	3.5%
1300 Tuition	478,500	161,549	33.8%	479,270		401,000	95,000	23.7%	393,452		529,000	96,008	18.1%
1510 Interest Income	3,015,000	734,321	24.4%	3,149,013		1,900,000	634,242	33.4%	1,918,637		1,900,000	236,050	12.4%
1900 Other Local Revenues	4,323,300	350,803	8.1%	5,860,813		4,283,000	682,965	15.9%	4,336,847		4,126,000	176,443	4.3%
3111 State SEEK Revenues	242,117,316	79,685,241	32.9%	248,012,271		246,348,362	83,830,769	34.0%	260,406,772		258,776,412	87,510,894	33.8%
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	299,429	15.8%	1,895,654		1,748,000	436,928	25.0%	1,747,810		1,748,000	436,962	25.0%
3900 On-Behalf Payments	298,211,921	-	0.0%	298,310,873		191,618,724	60,969,628	31.8%	192,194,317		190,927,188	60,143,311	31.5%
4100 Unrestricted Federal Revenues	8,000	2,584	32.3%	8,185		2,800	10,388	371.0%	2,831		4,700	803	17.1%
5220 Indirect Cost Transfers	5,498,897	1,310,805	23.8%	6,428,432		6,117,676	873,472	14.3%	6,139,152		5,808,743	1,432,137	24.7%
Total Revenues	1,222,193,027	128,095,351	10.5%	1,199,882,027		1,084,617,360	194,335,346	17.9%	1,073,159,680		1,074,498,304	194,255,828	18.1%
Non-Operating Funds													
Beginning Balance	141,547,484	141,547,484		153,608,044		153,608,044	153,608,044		132,975,573		132,975,573	132,975,573	

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>General Fund Expenditures</b>												
<b>Instruction (Teachers, Classroom Activities &amp; Supplies, Textbooks)</b>												
0100	Salaries	459,837,001	96,097,872	20.9%	426,785,808	424,178,051	91,754,625	21.6%	409,565,309	425,406,858	95,872,411	22.5%
0200	Employee Benefits	232,782,721	5,290,667	2.3%	229,680,379	159,680,680	44,703,838	28.0%	151,958,621	158,439,201	44,706,915	28.2%
0300	Professional/Technical Services	650,933	117,171	18.0%	313,941	660,745	60,014	9.1%	213,805	397,795	45,734	11.5%
0400	Property Services	802,670	86,374	10.8%	297,451	355,947	75,344	21.2%	340,671	375,167	106,071	28.3%
0500	Other Purchased Services	1,051,475	207,600	19.7%	578,196	948,588	116,197	12.2%	451,237	697,974	113,632	16.3%
0600	Supplies	17,300,990	4,024,673	23.3%	7,721,170	13,324,091	4,154,684	31.2%	8,164,723	13,353,815	4,559,391	34.1%
0700	Property	4,931,866	1,666,149	33.8%	4,268,539	4,729,985	1,475,482	31.2%	2,505,499	2,961,682	879,313	29.7%
0800	Miscellaneous	1,044,343	300,186	28.7%	506,361	572,912	349,093	60.9%	97,848	694,661	8,804	1.3%
<b>1100</b>	<b>Instruction</b>	<b>718,401,999</b>	<b>107,790,692</b>	<b>15.0%</b>	<b>670,151,845</b>	<b>604,450,999</b>	<b>142,689,277</b>	<b>23.6%</b>	<b>573,297,713</b>	<b>602,327,152</b>	<b>146,292,271</b>	<b>24.3%</b>
<b>Student Support (Attendance, Guidance, Health)</b>												
0100	Salaries	41,970,441	9,745,667	23.2%	38,882,364	39,295,694	9,432,562	24.0%	37,595,010	38,320,323	9,735,284	25.4%
0200	Employee Benefits	21,388,573	559,021	2.6%	21,088,434	14,182,574	4,208,112	29.7%	13,925,417	13,621,033	4,085,005	30.0%
0300	Professional/Technical Services	1,831,978	282,006	15.4%	1,604,575	1,635,184	157,642	9.6%	1,530,804	1,597,916	251,598	15.7%
0400	Property Services	73,933	5,125	6.9%	51,488	54,234	145	0.3%	55,690	61,051	1,151	1.9%
0500	Other Purchased Services	173,147	39,110	22.6%	122,309	147,679	34,397	23.3%	139,162	145,313	38,683	26.6%
0600	Supplies	380,007	108,018	28.4%	251,141	321,000	54,514	17.0%	213,068	270,699	62,691	23.2%
0700	Property	78,349	32,053	40.9%	47,503	68,877	8,196	11.9%	50,599	93,032	14,551	15.6%
0800	Miscellaneous	33,721	17,135	50.8%	25,829	30,415	13,305	43.7%	30,358	36,454	16,185	44.4%
<b>2100</b>	<b>Student Support</b>	<b>65,930,148</b>	<b>10,788,135</b>	<b>16.4%</b>	<b>62,073,643</b>	<b>55,735,658</b>	<b>13,908,873</b>	<b>25.0%</b>	<b>53,540,108</b>	<b>54,145,820</b>	<b>14,205,146</b>	<b>26.2%</b>
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>												
0100	Salaries	66,361,143	14,579,287	22.0%	68,731,931	73,481,397	16,674,116	22.7%	65,994,237	69,008,177	16,690,652	24.2%
0200	Employee Benefits	36,768,004	1,189,635	3.2%	36,464,088	25,392,321	7,489,100	29.5%	24,675,978	24,465,644	7,277,755	29.7%
0300	Professional/Technical Services	3,831,147	549,728	14.3%	1,557,934	2,362,080	398,640	16.9%	1,075,444	1,255,753	265,365	21.1%
0400	Property Services	240,529	90,029	37.4%	31,199	134,706	7,212	5.4%	124,305	137,501	12,040	8.8%
0500	Other Purchased Services	612,987	173,744	28.3%	484,914	625,556	121,833	19.5%	380,040	486,315	115,026	23.7%
0600	Supplies	4,473,883	1,714,977	38.3%	2,790,986	3,181,418	1,628,308	51.2%	2,044,374	2,778,332	741,852	26.7%
0700	Property	2,905,692	965,901	33.2%	2,442,970	2,701,221	1,283,611	47.5%	2,409,920	2,933,106	1,483,277	50.6%
0800	Miscellaneous	144,698	43,930	30.4%	94,573	101,149	14,370	14.2%	61,167	77,786	14,080	18.1%
<b>2200</b>	<b>Instructional Staff Support</b>	<b>115,338,083</b>	<b>19,307,231</b>	<b>16.7%</b>	<b>112,598,595</b>	<b>107,979,847</b>	<b>27,617,190</b>	<b>25.6%</b>	<b>96,765,465</b>	<b>101,142,613</b>	<b>26,600,047</b>	<b>26.3%</b>

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		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	3,934,484	891,538	22.7%	2,563,463	2,859,821	818,187	28.6%	2,659,120	2,761,076	677,892	24.6%
0200	Employee Benefits	1,316,882	90,643	6.9%	1,219,998	998,114	310,082	31.1%	1,045,630	685,430	271,636	39.6%
0300	Professional/Technical Services	1,299,826	409,652	31.5%	1,557,146	1,484,489	199,892	13.5%	1,029,427	1,293,801	184,090	14.2%
0400	Property Services	630	-	0.0%	7,747	7,826	-	0.0%	353	500	-	0.0%
0500	Other Purchased Services	255,702	51,068	20.0%	106,329	245,695	44,420	18.1%	74,316	259,806	17,155	6.6%
0600	Supplies	111,844	34,817	31.1%	80,661	100,399	31,458	31.3%	80,180	113,453	46,470	41.0%
0700	Property	19,075	6,777	35.5%	71,325	78,369	31,508	40.2%	40,609	66,117	16,284	24.6%
0800	Miscellaneous	220,814	81,422	36.9%	83,684	83,712	82,304	98.3%	82,937	90,569	80,018	88.4%
<b>2300</b>	<b>District Administration</b>	<b>7,159,256</b>	<b>1,565,916</b>	<b>21.9%</b>	<b>5,690,353</b>	<b>5,858,425</b>	<b>1,517,850</b>	<b>25.9%</b>	<b>5,012,572</b>	<b>5,270,753</b>	<b>1,293,544</b>	<b>24.5%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	71,648,567	19,091,068	26.6%	61,518,146	63,615,633	16,085,638	25.3%	59,304,825	61,649,287	16,431,792	26.7%
0200	Employee Benefits	31,955,382	2,035,280	6.4%	30,800,851	22,919,304	6,606,808	28.8%	22,734,424	22,086,431	6,493,771	29.4%
0300	Professional/Technical Services	394,454	70,675	17.9%	242,907	390,165	61,077	15.7%	248,212	372,444	58,558	15.7%
0400	Property Services	430,870	78,109	18.1%	421,292	557,829	136,206	24.4%	342,886	604,930	158,235	26.2%
0500	Other Purchased Services	852,802	248,729	29.2%	788,483	982,129	303,782	30.9%	793,983	1,006,460	237,905	23.6%
0600	Supplies	5,272,584	1,004,272	19.0%	2,572,586	5,118,896	1,078,626	21.1%	2,789,148	5,147,921	1,230,363	23.9%
0700	Property	2,147,062	616,275	28.7%	1,674,830	2,308,497	495,458	21.5%	1,454,878	1,991,917	483,384	24.3%
0800	Miscellaneous	122,029	42,004	34.4%	80,944	199,016	26,193	13.2%	70,957	122,808	24,186	19.7%
<b>2400</b>	<b>School Administration</b>	<b>112,823,750</b>	<b>23,186,412</b>	<b>20.6%</b>	<b>98,100,039</b>	<b>96,091,467</b>	<b>24,793,789</b>	<b>25.8%</b>	<b>87,739,313</b>	<b>92,982,197</b>	<b>25,118,193</b>	<b>27.0%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	22,873,209	5,801,308	25.4%	21,257,440	21,382,502	5,743,042	26.9%	19,804,786	20,647,110	5,364,603	26.0%
0200	Employee Benefits	13,055,423	1,925,129	14.7%	13,916,522	10,481,406	3,298,638	31.5%	10,220,972	9,259,373	2,521,701	27.2%
0300	Professional/Technical Services	1,846,021	339,976	18.4%	1,240,339	1,636,272	204,075	12.5%	1,534,362	1,714,101	488,583	28.5%
0400	Property Services	516,406	84,684	16.4%	382,589	482,043	(56,186)	-11.7%	242,126	374,714	53,470	14.3%
0500	Other Purchased Services	4,653,292	807,637	17.4%	5,705,527	4,533,854	2,206,081	48.7%	4,783,862	4,750,045	2,600,174	54.7%
0600	Supplies	2,288,798	361,899	15.8%	2,301,716	2,534,878	432,790	17.1%	1,917,489	2,114,880	549,132	26.0%
0700	Property	3,357,760	975,340	29.0%	3,562,251	4,576,254	1,514,621	33.1%	3,392,747	3,735,779	1,382,887	37.0%
0800	Miscellaneous	415,577	9,012	2.2%	284,006	347,814	7,737	2.2%	293,644	353,978	32,899	9.3%
<b>2500</b>	<b>Business Support</b>	<b>49,006,484</b>	<b>10,304,987</b>	<b>21.0%</b>	<b>48,650,390</b>	<b>45,975,023</b>	<b>13,350,798</b>	<b>29.0%</b>	<b>42,189,988</b>	<b>42,949,979</b>	<b>12,993,449</b>	<b>30.3%</b>

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	51,788,329	13,215,477	25.5%	49,182,148	53,136,216	13,124,171	24.7%	47,789,726	49,985,158	12,629,252	25.3%
0200	Employee Benefits	24,574,120	4,035,641	16.4%	22,399,966	23,050,491	6,097,461	26.5%	21,288,991	22,384,547	5,996,362	26.8%
0300	Professional/Technical Services	1,483,507	120,688	8.1%	1,399,641	1,594,156	296,456	18.6%	1,007,644	1,369,632	119,222	8.7%
0400	Property Services	23,414,801	7,739,961	33.1%	15,721,753	22,833,890	4,642,229	20.3%	11,128,486	15,563,115	3,544,505	22.8%
0500	Other Purchased Services	2,277,218	(272,204)	-12.0%	2,011,917	3,248,139	(59,133)	-1.8%	1,406,800	2,232,369	(86,884)	-3.9%
0600	Supplies	25,621,353	7,069,017	27.6%	24,315,124	25,449,088	7,404,433	29.1%	23,950,922	25,665,334	7,593,114	29.6%
0700	Property	3,096,765	668,833	21.6%	2,490,420	3,112,682	766,653	24.6%	1,700,119	2,124,196	940,738	44.3%
0800	Miscellaneous	311,715	10,536	3.4%	121,253	138,303	23,884	17.3%	108,203	125,325	38,419	30.7%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>132,567,808</b>	<b>32,587,948</b>	<b>24.6%</b>	<b>117,642,222</b>	<b>132,562,964</b>	<b>32,296,154</b>	<b>24.4%</b>	<b>108,380,891</b>	<b>119,449,676</b>	<b>30,774,727</b>	<b>25.8%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	43,713,395	11,079,470	25.3%	45,358,888	45,701,792	10,392,378	22.7%	43,689,512	42,059,617	10,136,622	24.1%
0200	Employee Benefits	18,671,928	3,367,595	18.0%	20,966,152	17,494,710	5,083,649	29.1%	20,485,597	18,540,033	4,776,491	25.8%
0300	Professional/Technical Services	122,637	(683,682)	-557.5%	(864,175)	123,380	(425,750)	-345.1%	(3,337,570)	118,405	(1,080,860)	-912.9%
0400	Property Services	49,953	8,353	16.7%	25,951	47,501	4,965	10.5%	30,421	55,763	8,731	15.7%
0500	Other Purchased Services	2,672,309	1,684,169	63.0%	3,001,722	2,915,249	1,269,065	43.5%	3,435,961	2,583,142	1,412,584	54.7%
0600	Supplies	9,129,091	2,168,579	23.8%	8,481,400	8,752,308	2,533,989	29.0%	9,254,747	9,973,595	3,056,201	30.6%
0700	Property	8,290,714	84,492	1.0%	10,814,113	11,272,183	4,145,890	36.8%	3,393,109	8,721,823	1,057,382	12.1%
0800	Miscellaneous	167,499	9,670	5.8%	59,390	80,812	19,073	23.6%	47,256	179,371	5,404	3.0%
<b>2700</b>	<b>Transportation</b>	<b>82,817,525</b>	<b>17,718,647</b>	<b>21.4%</b>	<b>87,843,441</b>	<b>86,387,934</b>	<b>23,023,258</b>	<b>26.7%</b>	<b>76,999,033</b>	<b>82,231,750</b>	<b>19,372,554</b>	<b>23.6%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	33,966	8,816	26.0%	33,832	30,138	6,905	22.9%	31,186	30,301	7,298	24.1%
0200	Employee Benefits	1,271	492	38.7%	1,813	1,791	279	15.6%	1,672	1,713	306	17.9%
<b>2900</b>	<b>Other Instruction Support</b>	<b>35,237</b>	<b>9,309</b>	<b>26.4%</b>	<b>35,645</b>	<b>31,929</b>	<b>7,184</b>	<b>22.5%</b>	<b>32,858</b>	<b>32,014</b>	<b>7,603</b>	<b>23.8%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	-	-		-	-	-		3,167	-	306	
0200	Employee Benefits	-	-		-	-	-		460	-	176	
0800	Miscellaneous	17,000	-		16,060	-	-		16,659	-	-	
<b>3100</b>	<b>Food Service</b>	<b>17,000</b>	<b>-</b>	<b>0.0%</b>	<b>16,060</b>	<b>-</b>	<b>-</b>		<b>20,286</b>	<b>-</b>	<b>482</b>	

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>												
0100	Salaries	2,087,116	555,150	26.6%	1,936,833	2,098,894	546,737	26.0%	1,759,116	2,004,519	552,866	27.6%
0200	Employee Benefits	1,075,821	50,750	4.7%	1,042,476	755,091	216,425	28.7%	727,534	661,072	208,720	31.6%
0300	Professional/Technical Services	9,135	685	7.5%	235	4,869	-	0.0%	1,394	1,609	209	13.0%
0400	Property Services	2,200	-	0.0%	1,314	1,350	714	52.9%	-	-	(33)	
0500	Other Purchased Services	18,114	1,909	10.5%	14,560	17,100	7,005	41.0%	7,773	10,807	1,700	15.7%
0600	Supplies	24,829	3,753	15.1%	15,552	23,957	2,694	11.2%	11,779	13,520	1,309	9.7%
0700	Property	32,920	2,663	8.1%	13,428	20,003	3,846	19.2%	3,199	7,956	2,333	29.3%
0800	Miscellaneous	20,867	5,506	26.4%	3,499	8,358	-	0.0%	59	4,168	(36)	-0.9%
<b>3300</b>	<b>Community Services</b>	<b>3,271,001</b>	<b>620,417</b>	<b>19.0%</b>	<b>3,027,897</b>	<b>2,929,622</b>	<b>777,420</b>	<b>26.5%</b>	<b>2,510,854</b>	<b>2,703,651</b>	<b>767,069</b>	<b>28.4%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	742,459	194,170	26.2%	717,019	727,025	192,329	26.5%	685,230	693,253	178,800	25.8%
0200	Employee Benefits	351,862	30,529	8.7%	346,746	270,527	81,914	30.3%	264,345	199,879	76,770	38.4%
0300	Professional/Technical Services	2,325	130	5.6%	1,429	-	-		1,951	-	-	
0400	Property Services	1,000	-	0.0%	-	-	-		903	-	-	
0500	Other Purchased Services	12,650	3,930	31.1%	8,582	-	-		12,403	-	-	
0600	Supplies	25,786	4,454	17.3%	14,176	-	-		14,348	-	-	
0700	Property	6,381	-	0.0%	23,874	-	-		3,847	-	-	
0800	Miscellaneous	21,500	1,155	5.4%	1,335	-	-		1,200	-	-	
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,163,963</b>	<b>234,369</b>	<b>20.1%</b>	<b>1,113,161</b>	<b>997,552</b>	<b>274,242</b>	<b>27.5%</b>	<b>984,227</b>	<b>893,132</b>	<b>255,571</b>	<b>28.6%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,933,394</b>	<b>-</b>	<b>0.0%</b>	<b>4,999,296</b>	<b>1,570,802</b>	<b>-</b>	<b>0.0%</b>	<b>5,053,901</b>	<b>1,963,536</b>	<b>138,000</b>	<b>7.0%</b>
<b>5300</b>	<b>Contingency</b>	<b>59,996,865</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>93,869,437</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>1,350,462,514</b>	<b>224,114,062</b>	<b>16.6%</b>	<b>1,211,942,587</b>	<b>1,234,441,660</b>	<b>280,256,036</b>	<b>22.7%</b>	<b>1,052,527,209</b>	<b>1,207,754,205</b>	<b>277,818,656</b>	<b>23.0%</b>
<b>Ending Fund Balance</b>		<b>13,277,998</b>	<b>45,528,773</b>		<b>141,547,484</b>	<b>3,783,745</b>	<b>67,687,354</b>		<b>153,608,044</b>	<b>(280,328)</b>	<b>49,412,745</b>	

### Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
	59,662,147		(323,991)
	<u>1,111,369</u>		<u>(62,312,097)</u>
<b>Total Assets</b>	<b><u>60,773,516</u></b>	<b>Total Liabilities</b>	<b>(62,636,088)</b>
		Fund Balance	
		Beginning Balance	(10,215,664)
		Revenues	(14,132,624)
		Expenditures	<u>26,210,860</u>
		<b>Total Fund Balance</b>	<b><u>1,862,572</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(60,773,516)</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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Special Revenue Fund</b>											
<b>Special Revenue Fund Revenues</b>											
1510 Interest Income	4,678	4,678	100.0%	10,356	1,397	1,403	100.4%	7,615	-	2,232	
1700 Student Fees	24,296	24,296	100.0%	-	68,383	-	0.0%	-	-	-	
1900 Local Grants and Contributions	7,123,065	817,870	11.5%	12,003,218	4,475,407	1,034,596	23.1%	10,059,989	5,067,758	813,243	16.0%
3200 State Grants	30,433,640	6,188,732	20.3%	33,886,228	33,565,096	11,328,334	33.8%	36,817,000	31,411,615	8,513,734	27.1%
4300 Direct Federal Grants	757,069	342,773	45.3%	18,357,531	15,695,057	2,939,201	18.7%	16,762,516	15,108,257	2,201,170	14.6%
4500 Federal Grants Through State	76,740,342	6,228,231	8.1%	70,330,081	74,593,805	5,769,018	7.7%	74,822,375	69,471,222	4,258,566	3.2%
4700 Federal Grants Thru Intermediary	737,247	139,102	18.9%	907,069	631,688	256,232	40.6%	1,287,600	664,528	373,010	640.8%
4810 Medicaid Reimbursement	3,210,114	381,942	11.9%	1,583,110	2,048,478	-	0.0%	2,082,200	-	218,608	
5210 Operating Transfers In	1,831,469	5,000	0.3%	1,950,269	2,454,264	4,919	0.2%	1,959,415	252,054	138,459	86.7%
<b>Total Revenues</b>	<b>120,861,920</b>	<b>14,132,624</b>	<b>11.7%</b>	<b>139,027,862</b>	<b>133,533,575</b>	<b>21,333,702</b>	<b>16.0%</b>	<b>143,798,710</b>	<b>121,975,434</b>	<b>16,519,022</b>	<b>13.5%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>10,215,664</b>	<b>10,215,664</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	66,174,105	13,582,810	20.5%	81,801,181	81,840,472	19,156,329	23.4%	83,822,680	79,949,356	20,162,408	25.2%
2100 Student Support	3,724,590	805,691	21.6%	3,949,486	3,244,671	907,364	28.0%	5,966,973	3,951,735	1,756,809	44.5%
2200 Instructional Staff Support	35,274,631	8,421,461	23.9%	42,625,636	33,029,655	9,549,891	28.9%	41,027,083	42,839,035	9,887,459	23.1%
2300 District Administration	165,529	24,529	14.8%	191,290	72,873	49,347	67.7%	192,542	30,549	53,167	174.0%
2400 School Administration	872,599	128,520	14.7%	462,830	146,680	127,801	87.1%	214,341	179,154	39,889	22.3%
2500 Business Support	741,957	145,885	19.7%	1,180,057	1,271,209	395,804	31.1%	1,318,018	1,688,761	244,429	14.5%
2600 Plant Operations & Maintenance	1,030,924	164,384	15.9%	324,114	25,700	109,736	427.0%	236,748	1,074	27,722	2582.1%
2700 Transportation	509,501	702,899	138.0%	1,469,636	2,024,350	546,413	27.0%	3,103,142	3,631,988	1,053,314	29.0%
3300 Community Services	10,257,532	1,753,786	17.1%	7,153,686	9,057,013	1,788,926	19.8%	7,162,197	7,061,881	-	0.0%
4600 Site Improvement	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	2,170,000	480,895	22.2%	2,626,084	2,933,826	604,399	20.6%	2,493,691	2,998,667	591,156	0.0%
<b>Total Expenditures</b>	<b>120,921,368</b>	<b>26,210,860</b>	<b>21.7%</b>	<b>141,784,000</b>	<b>133,646,449</b>	<b>33,236,011</b>	<b>24.9%</b>	<b>145,537,415</b>	<b>142,332,201</b>	<b>33,816,353</b>	<b>23.8%</b>
<b>Ending Fund Balance</b>	<b>10,156,216</b>	<b>(1,862,572)</b>		<b>10,215,664</b>	<b>12,858,928</b>	<b>1,069,493</b>		<b>12,971,802</b>	<b>(5,646,260)</b>	<b>(2,586,824)</b>	

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

Assets		Liabilities	
Due From Other Funds	<u>3,833,297</u>	Accounts Payable	<u>(81,801)</u>
<b>Total Assets</b>	<u><u>3,833,297</u></u>	<b>Total Liabilities</b>	<u><u>(81,801)</u></u>
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(1,831,077)
		Expenditures	<u>662,270</u>
		<b>Total Fund Balance</b>	<u>(3,751,496)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(3,833,297)</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>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	591,731	1,715,206	289.9%	3,639,006	1,212,926	1,470,557	121.2%	2,303,562	-	969,664	
1900 Local Grants and Contributions	16,984	115,871	682.2%	272,353	61,680	96,481	156.4%	202,260	-	29,339	
<b>Total Revenues</b>	<b>608,715</b>	<b>1,831,077</b>	<b>300.8%</b>	<b>3,911,359</b>	<b>1,274,606</b>	<b>1,567,038</b>	122.9%	<b>2,505,822</b>	<b>-</b>	<b>999,003</b>	
<b>Non-Operating Funds</b>											
Beginning Balance	2,582,689	2,582,689	100.0%	1,340,179	1,340,179	1,340,179	100.0%	940,174	940,174	940,174	100.0%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	4,559,740	643,697	14.1%	2,588,886	3,095,650	613,522	19.8%	2,042,635	1,921,057	368,764	19.2%
2600 Plant Operations & Maintenance	178,862	18,573	10.4%	79,963	115,092	37,328	32.4%	63,182	108,280	15,043	13.9%
<b>Total Expenditures</b>	<b>4,738,602</b>	<b>662,270</b>	<b>14.0%</b>	<b>2,668,849</b>	<b>3,210,742</b>	<b>650,850</b>	20.3%	<b>2,105,817</b>	<b>2,029,337</b>	<b>383,807</b>	18.9%
<b>Ending Fund Balance</b>	<b>(1,547,198)</b>	<b>3,751,496</b>		<b>2,582,689</b>	<b>(595,957)</b>	<b>2,256,367</b>	-378.6%	<b>1,340,179</b>	<b>(2,029,337)</b>	<b>615,196</b>	-30.3%
<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	49.9%	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	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%
<b>Total Expenditures</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>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Building Fund (320) Balance Sheet**

Liabilities		Fund Balance	
Due To Other Funds	<u>(6,149,146)</u>	Beginning Balance	(9,459,699)
		Revenues	-
<b>Total Liabilities</b>	<u><u>(6,149,146)</u></u>	Expenditures	<u>15,608,845</u>
		<b>Total Fund Balance</b>	<u>6,149,146</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>6,149,146</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	12,449,039	Due To Other Funds	(28,545,678)
Due From Other Funds	<u>79,796,795</u>	Accounts Payable	<u>(37,061)</u>
<b>Total Assets</b>	<u><u>92,245,834</u></u>	<b>Total Liabilities</b>	(28,582,739)
		Fund Balance	
		Beginning Balance	(46,860,175)
		Revenues	(39,656,648)
		Expenditures	<u>22,853,728</u>
		<b>Total Fund Balance</b>	<u>(63,663,095)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(92,245,834)</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 Actual	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%	1,092,048	1,092,048	1,092,048	100.0%	7,338,517	7,338,517	7,338,517	100.0%	
39,518,221	15,608,845	39.5%	29,069,266	34,680,000	4,424,044	12.8%	41,724,549	34,680,000	5,419,463	15.6%	
39,518,221	15,608,845	39.5%	29,069,266	34,680,000	4,424,044	12.8%	41,724,549	34,680,000	5,419,463	15.6%	
9,459,699	(6,149,146)		9,459,699	1,092,048	(3,329,576)		1,092,048	7,338,517	1,923,779		
-	12,950		124,902	-	73,412		420,989	-	53,964		
-	-		45,497	-	-		73,261	-	202,917		
75,000,000	30,184,000	40.2%	-	55,000,000	-	0.0%	44,955,100	34,000,000	7,120,000	20.9%	
-	9,459,699		4,556,264	-	1,016,721		18,653,921	-	1,175,460		
75,000,000	39,656,648	52.9%	4,726,663	55,000,000	1,090,134	2.0%	64,103,271	34,000,000	8,552,342	25.2%	
46,860,175	46,860,175		97,840,554	97,840,554	97,840,554		92,548,558	92,548,558	92,548,558		
34,000,000	19,890,613	58.5%	51,639,838	55,000,000	17,499,412	31.8%	48,029,549	34,000,000	16,492,551	48.5%	
-	191,000		-	-	-		7,441,330	-	7,246,051		
-	2,772,114		4,067,204	-	3,049,532		3,340,396	-	3,336,744		
34,000,000	22,853,728	67.2%	55,707,042	55,000,000	20,548,944	37.4%	58,811,275	34,000,000	27,075,346	79.6%	
87,860,175	63,663,095		46,860,175	97,840,554	78,381,744		97,840,554	92,548,558	74,025,554		

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

Fund Balance	
Beginning Balance	-
Revenues	(18,909,226)
Expenditures	18,909,226
	<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	5,187,570	Due To Other Funds	(9,064,034)
Accounts Receivable	3,752,348	Accounts Payable	(404,603.39)
Inventory	5,781,662	Bonds Payable	(1,113,962)
Equipment, Net of Depreciation	19,727,711	Unfunded Pension Liability	(91,013,584)
Deferred Outflows - Pension Contributions	17,531,607	Deferred Inflows - Pension Investments	(5,759,514)
	<hr/>		<hr/>
<b>Total Assets</b>	51,980,899	<b>Total Liabilities</b>	(107,355,696)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	54,320,784
		Revenues	(10,683,944)
		Expenditures	11,737,957
			<hr/>
		<b>Total Fund Balance</b>	55,374,797
			<hr/>
		<b>Total Liabilities and Fund Balance</b>	(51,980,899)
			<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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
3900 KSFCC Debt Contributions	9,500,000	5,008,959	52.7%	10,808,651	7,900,000	5,000,161	63.3%	9,709,125	7,900,000	3,877,593	49.1%
4300 Federal Direct Reimbursements	2,600,000	657,771	25.3%	2,611,409	1,063,714	655,659	61.6%	2,605,136	1,063,714	656,363	61.7%
5210 Operating Transfers In	48,160,691	13,242,496	27.5%	37,277,676	43,407,000	10,811,855	24.9%	35,126,062	43,407,000	11,866,184	27.3%
<b>Total Revenues</b>	<b>60,260,691</b>	<b>18,909,226</b>	<b>31.4%</b>	<b>50,697,736</b>	<b>52,370,714</b>	<b>16,467,675</b>	<b>31.4%</b>	<b>47,440,323</b>	<b>52,370,714</b>	<b>16,400,139</b>	<b>31.3%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	60,260,691	18,909,226	31.4%	50,697,736	52,370,714	16,467,675	31.4%	47,440,323	52,370,714	16,400,139	31.3%
<b>Total Expenditures</b>	<b>60,260,691</b>	<b>18,909,226</b>	<b>31.4%</b>	<b>50,697,736</b>	<b>52,370,714</b>	<b>16,467,675</b>	<b>31.4%</b>	<b>47,440,323</b>	<b>52,370,714</b>	<b>16,400,139</b>	<b>31.3%</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	26,196	26.2%	101,428	70,000	31,630	45.2%	65,491	65,491	12,129	18.5%
1600 Food Sales	4,500,000	503,389	11.2%	3,004,729	6,000,000	864,891	14.4%	3,685,798	5,930,000	1,141,603	19.3%
1900 Local Contributions	71,943	15,343	21.3%	5,855	30,000	578	1.9%	34,127	34,132	2,092	6.1%
3200 State Grants	530,000	-	0.0%	514,501	-	-		-	-	-	
3900 On-Behalf Payments	4,550,566	-	0.0%	4,550,566	3,687,631	1,174,497	31.8%	3,687,631	3,475,939	1,109,916	31.9%
4500 Federal Grants Through State	70,890,400	10,139,016	14.3%	54,519,788	67,238,218	10,537,909	15.7%	55,298,421	62,924,772	17,177,993	27.3%
4950 Donated Commodities	-	-		4,192,840	-	-		3,221,004	-	-	
5210 Operating Transfers In	10,000	-	0.0%	2,964,497	-	-		2,998,602	58,602	-	0.0%
<b>Total Revenues</b>	<b>80,652,909</b>	<b>10,683,944</b>	<b>13.2%</b>	<b>69,854,204</b>	<b>77,025,849</b>	<b>12,609,505</b>	<b>16.4%</b>	<b>68,991,074</b>	<b>72,488,936</b>	<b>19,443,733</b>	<b>26.8%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(54,320,784)</b>	<b>(54,320,784)</b>	<b>100.0%</b>	<b>(47,253,545)</b>	<b>(47,253,545)</b>	<b>(47,253,545)</b>	<b>100.0%</b>	<b>(25,759,540)</b>	<b>(25,759,540)</b>	<b>(25,759,540)</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	102,364,186	10,908,047	10.7%	73,114,095	79,136,997	16,002,152	20.2%	86,834,666	90,609,723	15,894,785	17.5%
5100 Debt Service	-	-		-	-	47,151		-	-	-	
5200 Operating Transfers Out	3,360,000	829,910	24.7%	3,807,348	3,360,000	505,822	15.1%	3,650,413	3,394,000	840,980	
<b>Total Expenditures</b>	<b>105,724,186</b>	<b>11,737,957</b>	<b>11.1%</b>	<b>76,921,443</b>	<b>82,496,997</b>	<b>16,555,124</b>	<b>20.1%</b>	<b>90,485,079</b>	<b>94,003,723</b>	<b>16,735,766</b>	<b>17.8%</b>
<b>Ending Fund Balance</b>	<b>(79,392,061)</b>	<b>(55,374,797)</b>		<b>(54,320,784)</b>	<b>(52,724,693)</b>	<b>(51,199,165)</b>		<b>(47,253,545)</b>	<b>(47,274,327)</b>	<b>(23,051,572)</b>	

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

Assets			Liabilities		
	Due From Other Funds	438,421		Accounts Payable	(149)
	Deferred Outflows - Pension Contributions	<u>146,653</u>		Unfunded Pension Liability	(761,334)
				Deferred Inflows - Pension Investments	<u>(48,179)</u>
<b>Total Assets</b>		<u><u>585,074</u></u>	<b>Total Liabilities</b>		(809,662)
			Fund Balance		
				Beginning Balance	247,191
				Revenues	(42,840)
				Expenditures	<u>20,237</u>
			<b>Total Fund Balance</b>		<u>224,588</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(585,074)</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**

Liabilities			Fund Balance		
	Due To Other Funds	<u>(28,089)</u>		Beginning Balance	(44,782)
				Revenues	(3,385)
<b>Total Liabilities</b>		<u><u>(28,089)</u></u>		Expenditures	<u>76,256</u>
			<b>Total Fund Balance</b>		<u>28,089</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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	1,453	1,453	100.0%	3,827	210	210	100.0%	66,756	590,994	28,707	4.9%
3200 State Grants	41,387	41,387	100.0%	303,728	51,176	51,176	100.0%	307,840	18,741	18,741	100.0%
3900 On-Behalf Payments	38,474	-	0.0%	38,474	14,267	14,267	100.0%	44,792	42,101	13,410	31.9%
<b>Total Revenues</b>	<b>81,314</b>	<b>42,840</b>	<b>52.7%</b>	<b>346,029</b>	<b>65,653</b>	<b>65,653</b>	<b>100.0%</b>	<b>419,388</b>	<b>651,836</b>	<b>60,858</b>	<b>9.3%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	(247,191)	(247,191)	100.0%	(356,205)	(356,205)	(356,205)	100.0%	(123,103)	(123,103)	(123,103)	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	454,467	20,237	4.5%	237,015	76,855	76,855	100.0%	652,490	651,836	114,231	17.5%
<b>Total Expenditures</b>	<b>454,467</b>	<b>20,237</b>	<b>4.5%</b>	<b>237,015</b>	<b>76,855</b>	<b>76,855</b>	<b>100.0%</b>	<b>652,490</b>	<b>651,836</b>	<b>114,231</b>	<b>17.5%</b>
<b>Ending Fund Balance</b>	<b>(620,345)</b>	<b>(224,588)</b>		<b>(247,191)</b>	<b>(367,407)</b>	<b>(367,408)</b>		<b>(356,205)</b>	<b>(123,103)</b>	<b>(176,476)</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	23,000	2,875	12.5%	24,224	2,281	2,281	100.0%	20,643	39,850	1,419	3.6%
1900 Local Contributions	510	510	100.0%	37,630	2,375	3,425	144.2%	30,075	-	50	
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	1,270	31.9%	3,987	4,627	1,472	31.8%
5210 Operating Transfers In	95,000	-	0.0%	94,449	95,000	-	0.0%	101,343	93,175	-	0.0%
<b>Total Revenues</b>	<b>123,446</b>	<b>3,385</b>	<b>2.7%</b>	<b>161,239</b>	<b>103,643</b>	<b>6,976</b>	<b>6.7%</b>	<b>156,048</b>	<b>137,652</b>	<b>2,942</b>	<b>2.1%</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	112,686	75,283	66.8%	104,550	102,370	76,270	74.5%	103,722	115,046	76,472	66.5%
2200 Instructional Staff Support	27,606	-	0.0%	21,476	35,678	-	0.0%	613	16,364	-	0.0%
2700 Transportation	-	-		-	-	-		-	-	-	
3300 Community Services	27,936	973	3.5%	31,103	52,087	6,108	11.7%	38,181	39,850	5,876	14.7%
<b>Total Expenditures</b>	<b>168,228</b>	<b>76,256</b>	<b>45.3%</b>	<b>157,129</b>	<b>190,135</b>	<b>82,378</b>	<b>43.3%</b>	<b>142,516</b>	<b>171,260</b>	<b>82,348</b>	<b>48.1%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>(28,089)</b>		<b>44,782</b>	<b>(45,820)</b>	<b>(34,730)</b>		<b>40,672</b>	<b>(6,468)</b>	<b>(52,267)</b>	

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

Assets			Liabilities		
	Cash	289,563		Due To Other Funds	(27,225)
	Deferred Outflows - Pension Contributions	<u>74</u>		Unfunded Pension Liabilities	(383)
				Deferred Inflows - Pension Investments	<u>(24)</u>
<b>Total Assets</b>		<u><u>289,637</u></u>			(27,632)
				Fund Balance	
				Beginning Balance	(231,405)
				Revenues	(62,728)
				Expenditures	<u>32,128</u>
			<b>Total Fund Balance</b>		<u>(262,005)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(289,637)</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	460,015		Unfunded Pension Liabilities	(1,888,771)
	Deferred Outflows - Pension Contributions	<u>363,832</u>		Deferred Inflows - Pension Investments	<u>(119,527)</u>
<b>Total Assets</b>		<u><u>823,847</u></u>	<b>Total Liabilities</b>		(2,008,298)
				Fund Balance	
				Beginning Balance	1,214,381
				Revenues	(205,071)
				Expenditures	<u>175,141</u>
			<b>Total Fund Balance</b>		<u>1,184,451</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(823,847)</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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500 Interest Income	979	1,417	144.7%	2,579	2,579	657	25.5%	1,326	1,326	303	22.9%
1800 Daycare Fees	217,947	61,311	28.1%	212,071	276,788	57,582	20.8%	230,087	283,139	97,182	34.3%
3900 On-Behalf Payments	31,625	-	0.0%	31,625	34,618	11,035	31.9%	34,618	38,142	12,238	32.1%
<b>Total Revenues</b>	<b>250,551</b>	<b>62,728</b>	<b>25.0%</b>	<b>246,275</b>	<b>313,985</b>	<b>69,274</b>	<b>22.1%</b>	<b>266,031</b>	<b>322,607</b>	<b>109,723</b>	<b>34.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	231,405	231,405	100.0%	158,207	158,207	158,207	100.0%	86,223	86,223	86,223	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	-	88		28,976	30,627	7,433	24.3%	26,404	26,469	6,014	22.7%
2200 Instructional Staff Support	476,625	27,040	5.7%	139,181	450,475	32,372	7.2%	167,184	456,673	73,347	16.1%
5200 Operating Transfers Out	5,000	5,000	100.0%	4,920	5,000	4,919	98.4%	459	5,000	459	9.2%
<b>Total Expenditures</b>	<b>481,625</b>	<b>32,128</b>	<b>6.7%</b>	<b>173,077</b>	<b>486,102</b>	<b>44,724</b>	<b>9.2%</b>	<b>194,047</b>	<b>488,142</b>	<b>79,820</b>	<b>16.4%</b>
Ending Fund Balance	331	262,005		231,405	(13,910)	182,757		158,207	(79,312)	116,127	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	871,788	205,071	23.5%	889,911	747,650	306,351	41.0%	902,635	785,756	197,570	25.1%
3900 On-Behalf Payments	179,135	-	0.0%	179,135	146,311	46,597	31.8%	146,311	121,392	38,918	32.1%
<b>Total Revenues</b>	<b>1,050,923</b>	<b>205,071</b>	<b>19.5%</b>	<b>1,069,046</b>	<b>893,961</b>	<b>352,948</b>	<b>39.5%</b>	<b>1,048,946</b>	<b>907,148</b>	<b>236,488</b>	<b>26.1%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	(1,214,381)	(1,214,381)	100.0%	(1,185,588)	(1,185,588)	(1,185,588)	100.0%	(916,622)	(916,622)	(916,622)	100.0%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	1,237,025	175,141	14.2%	1,095,591	1,041,805	219,471	21.1%	1,317,912	907,148	210,027	23.2%
2200 Instructional Staff Support	37,650	-	0.0%	2,248	2,250	-	0.0%	-	-	-	
<b>Total Expenditures</b>	<b>1,274,675</b>	<b>175,141</b>	<b>13.7%</b>	<b>1,097,839</b>	<b>1,044,055</b>	<b>219,471</b>	<b>21.0%</b>	<b>1,317,912</b>	<b>907,148</b>	<b>210,027</b>	<b>23.2%</b>
Ending Fund Balance	(1,438,134)	(1,184,451)		(1,214,381)	(1,335,682)	(1,052,112)		(1,185,588)	(916,622)	(890,161)	

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

Assets		Fund Balance	
Cash	792,209	Beginning Balance	(2,973,074)
Investments	1,308,767	Revenues	(139,743)
Accounts Receivable	<u>693,873</u>	Expenditures	<u>317,968</u>
<b>Total Assets</b>	<b><u><u>2,794,849</u></u></b>	<b>Total Fund Balance</b>	<b><u><u>(2,794,849)</u></u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(2,794,849)</u></u></b>

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 Actual	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	-	1,915	18,922	42,654	1,509	3.5%	2,990	24,700	1,207	4.9%
1900	Local Contributions	352,216	137,828	39.1%	2,312,304	2,330,628	8.4%	3,396,572	2,553,579	391,410	15.3%
<b>Total Revenues</b>		<b>352,216</b>	<b>139,743</b>	<b>39.7%</b>	<b>2,331,226</b>	<b>2,373,281</b>	<b>8.3%</b>	<b>3,399,562</b>	<b>2,578,279</b>	<b>392,616</b>	<b>15.2%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>		<b>2,973,074</b>	<b>2,973,074</b>	<b>100.0%</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	2,657,337	317,968	12.0%	2,142,985	2,339,630	24.0%	2,513,709	3,061,801	913,412	29.8%
<b>Total Expenditures</b>		<b>2,657,337</b>	<b>317,968</b>	<b>12.0%</b>	<b>2,142,985</b>	<b>2,339,630</b>	<b>24.0%</b>	<b>2,513,709</b>	<b>3,061,801</b>	<b>913,412</b>	<b>29.8%</b>
<b>Ending Fund Balance</b>		<b>667,953</b>	<b>2,794,848</b>		<b>2,973,074</b>	<b>2,818,484</b>		<b>2,784,833</b>	<b>1,415,458</b>	<b>1,378,184</b>	