

Monthly Financial Report  
Through November 30, 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	%
All Funds Revenues											
Local Sources											
Property Taxes	479,871,736	188,556,351	39.3%	456,911,397	450,951,894	179,660,630	39.8%	432,706,454	434,257,815	164,538,436	37.9%
Occupational Taxes	170,493,750	44,883,418	26.3%	162,374,610	161,100,000	47,539,042	29.5%	156,387,646	160,930,927	45,591,341	28.3%
Other Taxes	55,574,828	12,290,265	22.1%	53,658,833	53,975,905	12,586,692	23.3%	51,729,620	49,343,519	12,753,693	25.8%
Local Grants	7,919,478	1,450,501	18.3%	14,587,875	7,617,070	1,936,213	25.4%	13,658,821	7,313,632	1,976,806	27.0%
State Sources											
SEEK Program	242,117,316	99,884,652	41.3%	248,012,271	246,348,362	104,073,118	42.2%	260,406,772	258,776,412	109,032,957	42.1%
Other State Revenues	344,582,154	138,219,116	40.1%	348,439,029	241,634,813	98,493,488	40.8%	244,169,846	241,919,443	92,775,903	38.3%
KSFCC Allocation	9,500,000	5,172,422	54.4%	10,808,651	7,900,000	5,169,577	65.4%	9,709,125	7,900,000	4,052,008	51.3%
Federal Grants	154,935,172	28,282,823	18.3%	152,501,828	160,746,592	37,180,010	23.1%	156,079,252	160,377,756	47,056,461	29.3%
Interest	3,157,095	1,036,498	32.8%	3,407,200	2,048,063	965,135	47.1%	2,417,048	1,973,217	436,071	22.1%
Other Sources	142,021,244	63,084,876	44.4%	67,686,358	118,913,691	20,763,486	17.5%	122,217,438	99,279,281	28,880,662	29.1%
Total Revenues	1,610,172,773	582,860,922	36.2%	1,518,388,052	1,451,236,390	508,367,391	35.0%	1,449,482,022	1,422,072,001	507,094,338	35.7%
Non-Operating Funds											
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%
All Funds Expenditures											
1100 Instruction	788,944,210	286,701,456	36.3%	755,771,029	692,284,556	229,468,172	33.1%	660,611,066	687,332,444	234,525,653	34.1%
2100 Student Support	69,750,261	26,109,389	37.4%	66,023,129	59,977,655	20,353,367	33.9%	59,507,081	59,054,786	21,505,563	36.4%
2200 Instructional Staff Support	151,144,807	55,468,674	36.7%	155,387,136	143,699,333	49,183,359	34.2%	137,960,345	139,288,613	48,701,864	35.0%
2300 District Administration	7,324,785	2,592,216	35.4%	5,881,643	5,953,688	1,867,421	31.4%	5,205,114	5,481,223	1,760,433	32.1%
2400 School Administration	113,632,505	44,140,631	38.8%	98,562,869	96,460,248	32,899,601	34.1%	87,953,654	93,113,933	33,402,448	35.9%
2500 Business Support	49,748,441	17,312,082	34.8%	49,830,447	47,584,503	16,905,036	35.5%	43,508,006	45,194,422	16,052,611	35.5%
2600 Plant Operations & Maintenance	133,780,522	46,564,191	34.8%	118,046,299	132,902,796	41,195,027	31.0%	108,680,821	119,592,856	40,144,985	33.6%
2700 Transportation	83,328,918	32,469,581	39.0%	89,313,077	87,557,813	30,870,738	35.3%	80,102,175	83,366,773	29,359,292	35.2%
2900 Other Instruction Support	65,713	22,032	33.5%	35,645	31,929	12,896	40.4%	32,858	32,014	11,227	35.1%
3100 Food Service	102,387,912	17,545,005	17.1%	73,130,155	111,558,839	21,443,379	19.2%	86,854,952	110,099,810	24,497,327	22.3%
3200 Daycare Operations	454,467	48,598	10.7%	237,015	771,039	109,395	14.2%	652,490	783,939	156,688	20.0%
3300 Community Services	15,151,731	4,086,685	27.0%	12,355,671	15,487,943	3,968,693	25.6%	12,224,941	13,985,557	1,920,251	13.7%
4600 Site Improvement	76,163,963	21,699,066	28.5%	52,752,999	55,997,552	37,289,980	66.6%	49,013,776	34,893,132	16,832,206	48.2%
5100 Debt Service	60,260,691	23,019,729	38.2%	50,697,736	52,370,714	20,660,568	39.5%	54,881,653	52,370,714	27,314,491	52.2%
5200 Operating Transfers Out	55,629,085	28,657,260	51.5%	53,271,587	51,211,622	17,626,109	34.4%	64,978,496	51,806,289	18,064,202	34.9%
5300 Contingency	61,789,647	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures	1,769,557,658	606,436,595	34.3%	1,581,296,437	1,647,719,667	523,853,743	31.8%	1,452,167,428	1,598,058,437	514,249,241	32.2%
Ending Fund Balance	(1,252,269)	134,556,943		158,132,616	24,557,723	205,554,648		221,041,001	47,739,971	216,571,504	

## General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	171,432,524		Due To Other Funds	(128,429,922)
Investments	65,208,061		Accounts Payable	(2,762,083)
Accounts Receivable	180,318		Accrued Expenditures	<u>(74,738,270)</u>
Due From Other Funds	66,616,920			
Inventory	<u>2,659,533</u>		<b>Total Liabilities</b>	<b>(205,930,275)</b>
<b>Total Assets</b>	<u><u>306,097,357</u></u>			
			Fund Balance	
			Beginning Balance	(141,547,484)
			Revenues	(311,784,523)
			Expenditures	<u>353,164,925</u>
			<b>Total Fund Balance</b>	<b><u>(100,167,082)</u></b>
			<b>Total Liabilities and Fund Balance</b>	<b><u>(306,097,357)</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	150,613,240	34.2%	419,678,233	416,651,894	142,427,466	34.2%	397,432,143	399,957,815	129,264,125	32.3%
1115 Delinquent Property Taxes	4,900,000	2,147,727	43.8%	4,883,414	5,000,000	1,971,850	39.4%	4,895,473	5,000,000	2,244,930	44.9%
1117 Motor Vehicle Taxes	30,721,921	8,195,807	26.7%	29,567,758	29,972,997	8,195,338	27.3%	29,045,275	27,968,388	8,478,598	30.3%
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	44,883,418	26.3%	162,374,610	161,100,000	47,539,042	29.5%	156,387,646	160,930,927	45,591,341	28.3%
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	971,946	20.5%
1280 Revenue in Lieu of Taxes	1,722,000	1,037,451	60.2%	1,713,752	1,922,000	1,133,290	59.0%	1,921,774	2,012,000	1,058,219	52.6%
1300 Tuition	478,500	242,024	50.6%	479,270	401,000	125,000	31.2%	393,452	529,000	146,008	27.6%
1510 Interest Income	3,015,000	937,476	31.1%	3,149,013	1,900,000	835,856	44.0%	1,918,637	1,900,000	349,827	18.4%
1900 Other Local Revenues	4,323,300	400,138	9.3%	5,860,813	4,283,000	762,976	17.8%	4,336,847	4,126,000	208,111	5.0%
3111 State SEEK Revenues	242,117,316	99,884,652	41.3%	248,012,271	246,348,362	104,073,118	42.2%	260,406,772	258,776,412	109,032,957	42.1%
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	448,876	23.7%	1,895,654	1,748,000	582,571	33.3%	1,747,810	1,748,000	582,616	33.3%
3900 On-Behalf Payments	298,211,921	121,773,244	40.8%	298,310,873	191,618,724	78,389,582	40.9%	192,194,317	190,927,188	77,327,115	40.5%
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	2,081,850	37.9%	6,428,432	6,117,676	1,464,769	23.9%	6,139,152	5,808,743	2,037,119	35.1%
Total Revenues	1,222,193,027	433,557,767	35.5%	1,199,882,027	1,084,617,360	388,797,459	35.8%	1,073,159,680	1,074,498,304	377,293,715	35.1%
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	

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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>General Fund Expenditures</b>												
<b>Instruction (Teachers, Classroom Activities &amp; Supplies, Textbooks)</b>												
0100	Salaries	457,951,457	164,536,837	35.9%	426,785,808	424,178,051	136,043,056	32.1%	409,565,309	425,406,858	140,835,088	33.1%
0200	Employee Benefits	232,782,721	91,188,812	39.2%	229,680,379	159,680,680	58,371,326	36.6%	151,958,621	158,439,201	58,070,246	36.7%
0300	Professional/Technical Services	650,933	146,789	22.6%	313,941	660,745	83,572	12.6%	213,805	397,795	58,091	14.6%
0400	Property Services	802,670	124,483	15.5%	297,451	355,947	91,904	25.8%	340,671	375,167	137,601	36.7%
0500	Other Purchased Services	1,051,475	353,698	33.6%	578,196	948,588	157,594	16.6%	451,237	697,974	163,698	23.5%
0600	Supplies	16,903,084	4,583,240	27.1%	7,721,170	13,324,091	4,707,608	35.3%	8,164,723	13,353,815	5,077,257	38.0%
0700	Property	4,931,866	2,188,084	44.4%	4,268,539	4,729,985	1,839,358	38.9%	2,505,499	2,961,682	1,073,671	36.3%
0800	Miscellaneous	1,044,343	369,648	35.4%	506,361	572,912	352,947	61.6%	97,848	694,661	28,632	4.1%
<b>1100</b>	<b>Instruction</b>	<b>716,118,549</b>	<b>263,491,590</b>	<b>36.8%</b>	<b>670,151,845</b>	<b>604,450,999</b>	<b>201,647,365</b>	<b>33.4%</b>	<b>573,297,713</b>	<b>602,327,152</b>	<b>205,444,284</b>	<b>34.1%</b>
<b>Student Support (Attendance, Guidance, Health)</b>												
0100	Salaries	41,970,441	15,566,263	37.1%	38,882,364	39,295,694	13,288,519	33.8%	37,595,010	38,320,323	13,585,003	35.5%
0200	Employee Benefits	21,388,573	8,481,774	39.7%	21,088,434	14,182,574	5,454,068	38.5%	13,925,417	13,621,033	5,289,166	38.8%
0300	Professional/Technical Services	1,831,978	518,260	28.3%	1,604,575	1,635,184	205,026	12.5%	1,530,804	1,597,916	426,270	26.7%
0400	Property Services	73,933	24,070	32.6%	51,488	54,234	17,256	31.8%	55,690	61,051	18,142	29.7%
0500	Other Purchased Services	173,147	51,566	29.8%	122,309	147,679	43,155	29.2%	139,162	145,313	45,045	31.0%
0600	Supplies	380,007	120,666	31.8%	251,141	321,000	75,067	23.4%	213,068	270,699	85,813	31.7%
0700	Property	78,349	33,700	43.0%	47,503	68,877	9,235	13.4%	50,599	93,032	14,681	15.8%
0800	Miscellaneous	33,721	17,219	51.1%	25,829	30,415	14,314	47.1%	30,358	36,454	17,329	47.5%
<b>2100</b>	<b>Student Support</b>	<b>65,930,148</b>	<b>24,813,517</b>	<b>37.6%</b>	<b>62,073,643</b>	<b>55,735,658</b>	<b>19,106,641</b>	<b>34.3%</b>	<b>53,540,108</b>	<b>54,145,820</b>	<b>19,481,448</b>	<b>36.0%</b>
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>												
0100	Salaries	66,361,143	23,294,982	35.1%	68,731,931	73,481,397	23,185,721	31.6%	65,994,237	69,008,177	23,337,728	33.8%
0200	Employee Benefits	36,768,004	14,509,258	39.5%	36,464,088	25,392,321	9,683,893	38.1%	24,675,978	24,465,644	9,420,268	38.5%
0300	Professional/Technical Services	3,831,147	960,375	25.1%	1,557,934	2,362,080	462,816	19.6%	1,075,444	1,255,753	277,668	22.1%
0400	Property Services	240,529	142,793	59.4%	31,199	134,706	11,137	8.3%	124,305	137,501	16,662	12.1%
0500	Other Purchased Services	612,987	199,145	32.5%	484,914	625,556	170,706	27.3%	380,040	486,315	136,334	28.0%
0600	Supplies	4,473,883	1,866,642	41.7%	2,790,986	3,181,418	1,750,620	55.0%	2,044,374	2,778,332	913,306	32.9%
0700	Property	2,905,692	1,547,132	53.2%	2,442,970	2,701,221	1,385,350	51.3%	2,409,920	2,933,106	1,547,318	52.8%
0800	Miscellaneous	144,698	50,357	34.8%	94,573	101,149	20,856	20.6%	61,167	77,786	14,202	18.3%
<b>2200</b>	<b>Instructional Staff Support</b>	<b>115,338,083</b>	<b>42,570,683</b>	<b>36.9%</b>	<b>112,598,595</b>	<b>107,979,847</b>	<b>36,671,099</b>	<b>34.0%</b>	<b>96,765,465</b>	<b>101,142,613</b>	<b>35,663,487</b>	<b>35.3%</b>

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<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	3,934,484	1,286,452	32.7%	2,563,463	2,859,821	970,258	33.9%	2,659,120	2,761,076	872,954	31.6%
0200	Employee Benefits	1,316,882	507,507	38.5%	1,219,998	998,114	396,142	39.7%	1,045,630	685,430	348,972	50.9%
0300	Professional/Technical Services	1,299,826	555,621	42.7%	1,557,146	1,484,489	238,798	16.1%	1,029,427	1,293,801	304,121	23.5%
0400	Property Services	630	16,980	2695.2%	7,747	7,826	400	5.1%	353	500	-	0.0%
0500	Other Purchased Services	255,702	57,226	22.4%	106,329	245,695	48,305	19.7%	74,316	259,806	20,669	8.0%
0600	Supplies	111,844	41,491	37.1%	80,661	100,399	33,922	33.8%	80,180	113,453	47,514	41.9%
0700	Property	19,075	8,031	42.1%	71,325	78,369	31,583	40.3%	40,609	66,117	17,412	26.3%
0800	Miscellaneous	220,814	81,422	36.9%	83,684	83,712	82,694	98.8%	82,937	90,569	80,069	88.4%
<b>2300</b>	<b>District Administration</b>	<b>7,159,256</b>	<b>2,554,729</b>	<b>35.7%</b>	<b>5,690,353</b>	<b>5,858,425</b>	<b>1,802,101</b>	<b>30.8%</b>	<b>5,012,572</b>	<b>5,270,753</b>	<b>1,691,711</b>	<b>32.1%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	71,648,567	28,812,365	40.2%	61,518,146	63,615,633	21,657,242	34.0%	59,304,825	61,649,287	22,196,752	36.0%
0200	Employee Benefits	31,955,382	12,468,196	39.0%	30,800,851	22,919,304	8,594,371	37.5%	22,734,424	22,086,431	8,440,334	38.2%
0300	Professional/Technical Services	394,454	89,753	22.8%	242,907	390,165	87,486	22.4%	248,212	372,444	66,701	17.9%
0400	Property Services	430,870	104,513	24.3%	421,292	557,829	169,911	30.5%	342,886	604,930	224,808	37.2%
0500	Other Purchased Services	852,802	331,358	38.9%	788,483	982,129	332,308	33.8%	793,983	1,006,460	347,268	34.5%
0600	Supplies	5,272,584	1,224,546	23.2%	2,572,586	5,118,896	1,290,539	25.2%	2,789,148	5,147,921	1,411,794	27.4%
0700	Property	2,147,062	871,533	40.6%	1,674,830	2,308,497	570,432	24.7%	1,454,878	1,991,917	632,617	31.8%
0800	Miscellaneous	122,029	45,964	37.7%	80,944	199,016	28,232	14.2%	70,957	122,808	27,396	22.3%
<b>2400</b>	<b>School Administration</b>	<b>112,823,750</b>	<b>43,948,228</b>	<b>39.0%</b>	<b>98,100,039</b>	<b>96,091,467</b>	<b>32,730,521</b>	<b>34.1%</b>	<b>87,739,313</b>	<b>92,982,197</b>	<b>33,347,669</b>	<b>35.9%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	22,873,209	8,294,366	36.3%	21,257,440	21,382,502	7,369,860	34.5%	19,804,786	20,647,110	6,947,989	33.7%
0200	Employee Benefits	13,055,423	5,543,612	42.5%	13,916,522	10,481,406	4,321,240	41.2%	10,220,972	9,259,373	3,393,667	36.7%
0300	Professional/Technical Services	1,846,021	555,829	30.1%	1,240,339	1,636,272	457,031	27.9%	1,534,362	1,714,101	555,980	32.4%
0400	Property Services	516,406	58,309	11.3%	382,589	482,043	21,950	4.6%	242,126	374,714	99,697	26.6%
0500	Other Purchased Services	4,653,292	1,175,426	25.3%	5,705,527	4,533,854	2,291,205	50.5%	4,783,862	4,750,045	2,649,431	55.8%
0600	Supplies	2,288,798	397,357	17.4%	2,301,716	2,534,878	439,573	17.3%	1,917,489	2,114,880	480,457	22.7%
0700	Property	3,357,760	1,046,605	31.2%	3,562,251	4,576,254	1,513,813	33.1%	3,392,747	3,735,779	1,384,682	37.1%
0800	Miscellaneous	415,577	45,073	10.8%	284,006	347,814	43,524	12.5%	293,644	353,978	46,968	13.3%
<b>2500</b>	<b>Business Support</b>	<b>49,006,484</b>	<b>17,116,576</b>	<b>34.9%</b>	<b>48,650,390</b>	<b>45,975,023</b>	<b>16,458,196</b>	<b>35.8%</b>	<b>42,189,988</b>	<b>42,949,979</b>	<b>15,558,873</b>	<b>36.2%</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	19,193,437	37.1%	49,182,148	53,136,216	17,080,458	32.1%	47,789,726	49,985,158	16,740,934	33.5%
0200	Employee Benefits	24,574,120	9,024,685	36.7%	22,399,966	23,050,491	7,869,254	34.1%	21,288,991	22,384,547	7,821,180	34.9%
0300	Professional/Technical Services	1,483,507	185,131	12.5%	1,399,641	1,594,156	347,034	21.8%	1,007,644	1,369,632	238,449	17.4%
0400	Property Services	23,414,801	8,750,539	37.4%	15,721,753	22,833,890	5,471,861	24.0%	11,128,486	15,563,115	4,218,540	27.1%
0500	Other Purchased Services	2,277,218	(135,218)	-5.9%	2,011,917	3,248,139	56,937	1.8%	1,406,800	2,232,369	169,906	7.6%
0600	Supplies	25,621,353	8,410,034	32.8%	24,315,124	25,449,088	9,290,192	36.5%	23,950,922	25,665,334	9,798,241	38.2%
0700	Property	3,096,765	797,430	25.8%	2,490,420	3,112,682	864,065	27.8%	1,700,119	2,124,196	1,038,568	48.9%
0800	Miscellaneous	311,715	23,579	7.6%	121,253	138,303	26,307	19.0%	108,203	125,325	41,358	33.0%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>132,567,808</b>	<b>46,249,617</b>	<b>34.9%</b>	<b>117,642,222</b>	<b>132,562,964</b>	<b>41,006,108</b>	<b>30.9%</b>	<b>108,380,891</b>	<b>119,449,676</b>	<b>40,067,176</b>	<b>33.5%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	43,713,395	17,741,865	40.6%	45,358,888	45,701,792	14,666,002	32.1%	43,689,512	42,059,617	14,654,851	34.8%
0200	Employee Benefits	18,671,928	8,119,575	43.5%	20,966,152	17,494,710	6,800,934	38.9%	20,485,597	18,540,033	6,448,716	34.8%
0300	Professional/Technical Services	122,637	(790,723)	-644.8%	(864,175)	123,380	(435,039)	-352.6%	(3,337,570)	118,405	(1,081,016)	-913.0%
0400	Property Services	49,953	12,763	25.6%	25,951	47,501	9,562	20.1%	30,421	55,763	11,217	20.1%
0500	Other Purchased Services	2,672,309	2,416,442	90.4%	3,001,722	2,915,249	1,390,742	47.7%	3,435,961	2,583,142	1,479,457	57.3%
0600	Supplies	9,129,091	3,647,040	39.9%	8,481,400	8,752,308	3,331,430	38.1%	9,254,747	9,973,595	4,000,883	40.1%
0700	Property	8,290,714	580,335	7.0%	10,814,113	11,272,183	4,517,587	40.1%	3,393,109	8,721,823	2,780,452	31.9%
0800	Miscellaneous	167,499	16,095	9.6%	59,390	80,812	23,957	29.6%	47,256	179,371	6,213	3.5%
<b>2700</b>	<b>Transportation</b>	<b>82,817,525</b>	<b>31,743,393</b>	<b>38.3%</b>	<b>87,843,441</b>	<b>86,387,934</b>	<b>30,305,175</b>	<b>35.1%</b>	<b>76,999,033</b>	<b>82,231,750</b>	<b>28,300,772</b>	<b>34.4%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	33,966	15,619	46.0%	33,832	30,138	10,406	34.5%	31,186	30,301	10,800	35.6%
0200	Employee Benefits	1,271	7,705	606.0%	1,813	1,791	419	23.4%	1,672	1,713	428	25.0%
<b>2900</b>	<b>Other Instruction Support</b>	<b>35,237</b>	<b>23,324</b>	<b>66.2%</b>	<b>35,645</b>	<b>31,929</b>	<b>10,825</b>	<b>33.9%</b>	<b>32,858</b>	<b>32,014</b>	<b>11,227</b>	<b>35.1%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	-	-		-	-	-		3,167	-	428	
0200	Employee Benefits	-	-		-	-	-		460	-	319	
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>747</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	798,209	38.2%	1,936,833	2,098,894	711,071	33.9%	1,759,116	2,004,519	722,483	36.0%
0200	Employee Benefits	1,075,821	424,808	39.5%	1,042,476	755,091	278,058	36.8%	727,534	661,072	268,361	40.6%
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	3,470	19.2%	14,560	17,100	7,117	41.6%	7,773	10,807	2,464	22.8%
0600	Supplies	24,829	5,523	22.2%	15,552	23,957	2,795	11.7%	11,779	13,520	1,501	11.1%
0700	Property	32,920	3,103	9.4%	13,428	20,003	4,884	24.4%	3,199	7,956	2,333	29.3%
0800	Miscellaneous	20,867	5,638	27.0%	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>1,241,437</b>	<b>38.0%</b>	<b>3,027,897</b>	<b>2,929,622</b>	<b>1,004,637</b>	<b>34.3%</b>	<b>2,510,854</b>	<b>2,703,651</b>	<b>997,283</b>	<b>36.9%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	742,459	269,012	36.2%	717,019	727,025	246,897	34.0%	685,230	693,253	235,397	34.0%
0200	Employee Benefits	351,862	139,122	39.5%	346,746	270,527	105,117	38.9%	264,345	199,879	99,862	50.0%
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	5,383	42.6%	8,582	-	-		12,403	-	-	
0600	Supplies	25,786	6,326	24.5%	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>421,129</b>	<b>36.2%</b>	<b>1,113,161</b>	<b>997,552</b>	<b>352,014</b>	<b>35.3%</b>	<b>984,227</b>	<b>893,132</b>	<b>335,259</b>	<b>37.5%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,933,394</b>	<b>763,946</b>	<b>39.5%</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>61,789,647</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>1,349,971,846</b>	<b>474,938,169</b>	<b>35.2%</b>	<b>1,211,942,587</b>	<b>1,234,441,660</b>	<b>381,094,682</b>	<b>30.9%</b>	<b>1,052,527,209</b>	<b>1,207,754,205</b>	<b>381,037,939</b>	<b>31.5%</b>
<b>Ending Fund Balance</b>		<b>13,768,666</b>	<b>100,167,082</b>		<b>141,547,484</b>	<b>3,783,745</b>	<b>161,310,821</b>		<b>153,608,044</b>	<b>(280,328)</b>	<b>129,231,349</b>	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	36,674,365	Accounts Payable	(317,355)
Accounts Receivable	<u>143,964</u>	Due To Other Funds	<u>(44,701,612)</u>
		<b>Total Liabilities</b>	(45,018,967)
<b>Total Assets</b>	<u><u>36,818,329</u></u>	Fund Balance	
		Beginning Balance	(10,215,664)
		Revenues	(22,170,599)
		Expenditures	<u>40,586,901</u>
		<b>Total Fund Balance</b>	<u>8,200,638</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(36,818,329)</u></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 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	16,726	8,334	49.8%	10,356	1,403	1,697	121.0%	7,615	4,498	2,477	55.1%
1700	Student Fees	24,416	24,416	100.0%	-	30,977	-	0.0%	-	52,321	-	0.0%
1900	Local Grants and Contributions	7,553,242	1,102,116	14.6%	12,003,218	5,181,866	1,635,765	31.6%	10,059,989	5,823,951	1,554,220	26.7%
3200	State Grants	30,433,640	9,642,407	31.7%	33,886,228	34,670,023	13,482,224	38.9%	36,817,000	35,901,214	8,950,815	24.9%
4300	Direct Federal Grants	757,069	477,202	63.0%	18,357,531	16,423,377	4,584,340	27.9%	16,762,516	17,262,769	3,613,456	20.9%
4500	Federal Grants Through State	76,740,342	9,590,763	12.5%	70,330,081	76,197,496	8,631,994	11.3%	74,822,375	74,270,486	18,714,342	4.9%
4700	Federal Grants Thru Intermediary	737,247	171,034	23.2%	907,069	730,208	301,959	41.4%	1,287,600	1,098,323	460,156	1703.9%
4810	Medicaid Reimbursement	3,210,114	387,308	12.1%	1,583,110	5,155,059	-	0.0%	2,082,200	3,757,692	218,608	12.2%
5210	Operating Transfers In	1,935,069	767,021	39.6%	1,950,269	1,078,594	4,919	0.5%	1,959,415	2,421,000	138,459	9.0%
<b>Total Revenues</b>		<b>121,407,865</b>	<b>22,170,599</b>	<b>18.3%</b>	<b>139,027,862</b>	<b>139,469,003</b>	<b>28,642,900</b>	<b>20.5%</b>	<b>143,798,710</b>	<b>140,592,254</b>	<b>33,652,534</b>	<b>23.9%</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	66,600,506	21,685,673	32.6%	81,801,181	83,074,650	26,518,597	31.9%	83,822,680	81,849,147	28,087,398	34.3%
2100	Student Support	3,820,113	1,295,872	33.9%	3,949,486	4,241,997	1,246,727	29.4%	5,966,973	4,908,966	2,024,114	41.2%
2200	Instructional Staff Support	35,253,718	12,841,175	36.4%	42,625,636	35,242,072	12,466,247	35.4%	41,027,083	37,640,646	12,938,350	34.4%
2300	District Administration	165,529	37,487	22.6%	191,290	95,263	65,320	68.6%	192,542	210,470	68,722	32.7%
2400	School Administration	808,755	192,403	23.8%	462,830	368,781	169,080	45.8%	214,341	131,736	54,779	41.6%
2500	Business Support	741,957	195,507	26.4%	1,180,057	1,609,480	446,841	27.8%	1,318,018	2,244,443	493,738	22.0%
2600	Plant Operations & Maintenance	1,033,524	298,851	28.9%	324,114	221,643	139,743	63.0%	236,748	34,900	47,897	137.2%
2700	Transportation	511,393	726,187	142.0%	1,469,636	1,169,879	565,563	48.3%	3,103,142	1,135,023	1,058,519	93.3%
2900	Other Instruction Support	30,476	(1,293)	-4.2%	-	-	2,071		-	-	-	
3100	Food Service	7,300	50,134	686.8%	-	-	-	0.0%	-	-	2,437,766	0.0%
3300	Community Services	10,297,815	2,506,132	24.3%	7,153,686	10,201,218	2,393,991		7,162,197	9,623,185	-	
4600	Site Improvement	-	-		-	-	-		-	-	-	
5200	Operating Transfers Out	2,170,000	758,773	35.0%	2,626,084	2,868,820	836,586	29.2%	2,493,691	3,036,753	819,124	0.0%
<b>Total Expenditures</b>		<b>121,441,086</b>	<b>40,586,901</b>	<b>33.4%</b>	<b>141,784,000</b>	<b>139,093,803</b>	<b>44,850,767</b>	<b>32.2%</b>	<b>145,537,415</b>	<b>140,815,269</b>	<b>48,030,408</b>	<b>34.1%</b>
<b>Ending Fund Balance</b>		<b>10,182,443</b>	<b>(8,200,639)</b>		<b>10,215,664</b>	<b>13,347,002</b>	<b>(3,236,065)</b>		<b>12,971,802</b>	<b>14,487,492</b>	<b>332,632</b>	

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

Assets		Liabilities	
Due From Other Funds	<u>3,667,560</u>	Accounts Payable	<u>(78,540)</u>
<b>Total Assets</b>	<u><u>3,667,560</u></u>	<b>Total Liabilities</b>	<u><u>(78,540)</u></u>
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(2,101,267)
		Expenditures	<u>1,094,936</u>
		<b>Total Fund Balance</b>	<u>(3,589,020)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(3,667,560)</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	1,958,863	331.0%	3,639,006	1,648,990	1,700,916	103.1%	2,303,562	1,260,125	1,208,786	95.9%
1900 Local Grants and Contributions	16,984	142,403	838.5%	272,353	104,576	104,576	100.0%	202,260	82,046	31,176	38.0%
<b>Total Revenues</b>	<b>608,715</b>	<b>2,101,267</b>	<b>345.2%</b>	<b>3,911,359</b>	<b>1,753,566</b>	<b>1,805,492</b>	103.0%	<b>2,505,822</b>	<b>1,342,171</b>	<b>1,239,962</b>	92.4%
<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	4,875,443	1,079,213	22.1%	2,588,886	3,436,256	907,348	26.4%	2,042,635	1,921,057	606,073	31.5%
2600 Plant Operations & Maintenance	179,190	15,723	8.8%	79,963	118,189	49,177	41.6%	63,182	108,280	29,912	27.6%
<b>Total Expenditures</b>	<b>5,054,633</b>	<b>1,094,936</b>	<b>21.7%</b>	<b>2,668,849</b>	<b>3,554,445</b>	<b>956,524</b>	26.9%	<b>2,105,817</b>	<b>2,029,337</b>	<b>635,985</b>	31.3%
<b>Ending Fund Balance</b>	<b>(1,863,229)</b>	<b>3,589,020</b>		<b>2,582,689</b>	<b>(460,700)</b>	<b>2,189,146</b>	-475.2%	<b>1,340,179</b>	<b>(687,166)</b>	<b>603,977</b>	-87.9%
<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**

Assets		Fund Balance	
Due From Other Funds	<u>28,689,695</u>	Beginning Balance	(9,459,699)
		Revenues	(37,943,111)
<b>Total Assets</b>	<u><u>28,689,695</u></u>	Expenditures	<u>18,713,115</u>
		<b>Total Fund Balance</b>	<u>(28,689,695)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(28,689,695)</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	10,215,734	Due To Other Funds	(800,104)
Due From Other Funds	<u>52,899,278</u>	Accounts Payable	<u>(19,711)</u>
<b>Total Assets</b>	<u><u>63,115,012</u></u>	<b>Total Liabilities</b>	(819,815)
		Fund Balance	
		Beginning Balance	(46,860,175)
		Revenues	(39,676,075)
		Expenditures	<u>24,241,052</u>
		<b>Total Fund Balance</b>	<u>(62,295,198)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(63,115,013)</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	37,943,111	96.5%	37,233,164	34,300,000	37,233,164	108.6%	35,274,311	34,300,000	35,274,311	102.8%
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	37,943,111	96.0%	37,436,917	34,680,000	37,235,584	107.4%	35,478,080	34,680,000	35,279,036	101.7%
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	18,713,115	47.4%	29,069,266	34,680,000	7,529,637	21.7%	41,724,549	34,680,000	8,196,971	23.6%
39,518,221	18,713,115	47.4%	29,069,266	34,680,000	7,529,637	21.7%	41,724,549	34,680,000	8,196,971	23.6%
9,459,699	28,689,695		9,459,699	1,092,048	30,797,995		1,092,048	7,338,517	34,420,582	
-	32,377		124,902	-	84,990		420,989	-	66,367	
-	-		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	39,676,075	52.9%	4,726,663	55,000,000	1,101,712	2.0%	64,103,271	34,000,000	8,564,744	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	
75,000,000	21,277,937	28.4%	51,639,838	55,000,000	36,937,966	67.2%	48,029,549	34,000,000	16,496,946	48.5%
-	191,001		-	-	221,743		7,441,330	-	7,246,051	
-	2,772,114		4,067,204	-	3,671,460		3,340,396	-	3,336,744	
75,000,000	24,241,052	32.3%	55,707,042	55,000,000	40,831,169	74.2%	58,811,275	34,000,000	27,079,741	79.6%
46,860,175	62,295,198		46,860,175	97,840,554	58,111,097		97,840,554	92,548,558	74,033,562	

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

Fund Balance	
Beginning Balance	-
Revenues	(22,828,728)
Expenditures	<u>22,828,728</u>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>-</u></u>

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**

<b>Assets</b>		<b>Liabilities</b>	
Cash	15,862,677	Due To Other Funds	(15,426,557)
Accounts Receivable	20,689	Accounts Payable	(388,427.91)
Inventory	6,936,347	Bonds Payable	(1,113,962)
Equipment, Net of Depreciation	19,727,711	Unfunded Pension Liability	(91,013,584)
Deferred Outflows - Pension Contributions	<u>17,531,607</u>	Deferred Inflows - Pension Investments	<u>(5,759,514)</u>
<b>Total Assets</b>	<u><u>60,079,031</u></u>	<b>Total Liabilities</b>	(113,702,044)
		<b>Fund Balance</b>	
		Beginning Balance	54,320,784
		Revenues	(17,654,535)
		Expenditures	<u>16,956,764</u>
		<b>Total Fund Balance</b>	<u>53,623,013</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(60,079,031)</u></u>

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	5,172,422	54.4%	10,808,651	7,900,000	5,169,577	65.4%	9,709,125	7,900,000	4,052,008	51.3%
4300 Federal Direct Reimbursements	2,600,000	1,309,540	50.4%	2,611,409	1,063,714	1,304,648	122.7%	2,605,136	1,063,714	1,303,268	122.5%
5210 Operating Transfers In	48,160,691	16,346,766	33.9%	37,277,676	43,407,000	13,917,448	32.1%	35,126,062	43,407,000	14,713,164	33.9%
<b>Total Revenues</b>	<b>60,260,691</b>	<b>22,828,728</b>	<b>37.9%</b>	<b>50,697,736</b>	<b>52,370,714</b>	<b>20,391,674</b>	<b>38.9%</b>	<b>47,440,323</b>	<b>52,370,714</b>	<b>20,068,440</b>	<b>38.3%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	60,260,691	22,828,728	37.9%	50,697,736	52,370,714	20,391,674	38.9%	47,440,323	52,370,714	20,068,440	38.3%
<b>Total Expenditures</b>	<b>60,260,691</b>	<b>22,828,728</b>	<b>37.9%</b>	<b>50,697,736</b>	<b>52,370,714</b>	<b>20,391,674</b>	<b>38.9%</b>	<b>47,440,323</b>	<b>52,370,714</b>	<b>20,068,440</b>	<b>38.3%</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	53,085	53.1%	101,428	101,428	39,889	39.3%	65,491	65,491	15,815	24.1%
1600 Food Sales	4,500,000	1,239,130	27.5%	3,004,729	5,290,000	1,256,755	23.8%	3,685,798	5,930,000	1,503,544	25.4%
1900 Local Contributions	71,943	15,343	21.3%	5,855	33,100	1,048	3.2%	34,127	34,132	12,583	36.9%
3200 State Grants	530,000	-	0.0%	514,501	-	-		-	-	-	
3900 On-Behalf Payments	4,550,566	1,861,184	40.9%	4,550,566	3,687,631	1,510,067	40.9%	3,687,631	3,475,939	1,427,035	41.1%
4500 Federal Grants Through State	70,890,400	16,346,977	23.1%	54,519,788	56,983,897	22,357,068	39.2%	55,298,421	62,924,772	22,746,631	36.1%
4950 Donated Commodities	-	-		4,192,840	4,192,840	-	0.0%	3,221,004	-	-	
5210 Operating Transfers In	10,000	-	0.0%	2,964,497	44,497	-	0.0%	2,998,602	58,602	-	0.0%
<b>Total Revenues</b>	<b>80,652,909</b>	<b>19,515,719</b>	<b>24.2%</b>	<b>69,854,204</b>	<b>70,333,393</b>	<b>25,164,828</b>	<b>35.8%</b>	<b>68,991,074</b>	<b>72,488,936</b>	<b>25,705,609</b>	<b>35.5%</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	102,363,612	17,494,871	17.1%	73,114,095	101,357,621	21,443,379	21.2%	86,834,666	100,476,625	22,058,813	22.0%
5100 Debt Service	-	-		-	-	47,151		-	-	-	
5200 Operating Transfers Out	3,360,000	1,323,077	39.4%	3,807,348	3,360,000	1,228,506	36.6%	3,650,413	3,394,000	1,217,995	
<b>Total Expenditures</b>	<b>105,723,612</b>	<b>18,817,948</b>	<b>17.8%</b>	<b>76,921,443</b>	<b>104,717,621</b>	<b>22,719,036</b>	<b>21.7%</b>	<b>90,485,079</b>	<b>103,870,625</b>	<b>23,276,808</b>	<b>22.4%</b>
<b>Ending Fund Balance</b>	<b>(79,391,487)</b>	<b>(53,623,013)</b>		<b>(54,320,784)</b>	<b>(81,637,773)</b>	<b>(44,807,754)</b>		<b>(47,253,545)</b>	<b>(57,141,230)</b>	<b>(23,330,739)</b>	

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

Assets			Liabilities		
	Due From Other Funds	456,689		Accounts Payable	(802)
	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>603,342</u></u>	<b>Total Liabilities</b>		(810,315)
			Fund Balance		
				Beginning Balance	247,191
				Revenues	(73,079)
				Expenditures	<u>32,861</u>
			<b>Total Fund Balance</b>		<u>206,973</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(603,342)</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>(21,719)</u>		Beginning Balance	(44,782)
<b>Total Liabilities</b>		<u><u>(21,719)</u></u>		Revenues	(16,434)
				Expenditures	<u>82,935</u>
			<b>Total Fund Balance</b>		<u>21,719</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	2,196	151.1%	3,827	50,561	254	0.5%	66,756	66,756	28,937	43.3%
3200 State Grants	41,387	70,883	171.3%	303,728	303,728	79,969	26.3%	307,840	307,840	48,506	15.8%
3900 On-Behalf Payments	38,474	15,737	40.9%	38,474	44,792	18,343	41.0%	44,792	42,101	17,241	41.0%
<b>Total Revenues</b>	<b>81,314</b>	<b>88,816</b>	<b>109.2%</b>	<b>346,029</b>	<b>399,081</b>	<b>98,566</b>	<b>24.7%</b>	<b>419,388</b>	<b>416,697</b>	<b>94,684</b>	<b>22.7%</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	48,598	10.7%	237,015	771,039	109,395	14.2%	652,490	783,939	156,688	20.0%
<b>Total Expenditures</b>	<b>454,467</b>	<b>48,598</b>	<b>10.7%</b>	<b>237,015</b>	<b>771,039</b>	<b>109,395</b>	<b>14.2%</b>	<b>652,490</b>	<b>783,939</b>	<b>156,688</b>	<b>20.0%</b>
<b>Ending Fund Balance</b>	<b>(620,345)</b>	<b>(206,973)</b>		<b>(247,191)</b>	<b>(728,163)</b>	<b>(367,034)</b>		<b>(356,205)</b>	<b>(490,345)</b>	<b>(185,107)</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	23,000	2,875	12.5%	24,224	23,061	4,108	17.8%	20,643	50,401	1,419	2.8%
1900 Local Contributions	7,584	11,634	153.4%	37,630	37,630	19,670	52.3%	30,075	30,075	12,135	40.3%
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	1,633	41.0%	3,987	4,627	1,893	40.9%
5210 Operating Transfers In	96,925	1,925	2.0%	94,449	98,107	-	0.0%	101,343	101,343	-	0.0%
<b>Total Revenues</b>	<b>132,445</b>	<b>16,434</b>	<b>12.4%</b>	<b>161,239</b>	<b>162,785</b>	<b>25,411</b>	<b>15.6%</b>	<b>156,048</b>	<b>186,446</b>	<b>15,447</b>	<b>8.3%</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	78,785	69.9%	104,550	107,959	77,202	71.5%	103,722	114,697	78,945	68.8%
2200 Instructional Staff Support	38,730	-	0.0%	21,476	26,939	2,850	10.6%	613	48,681	4,323	8.9%
2700 Transportation	-	-		-	-	-		-	-	-	
3300 Community Services	29,861	4,150	13.9%	31,103	17,473	9,050	51.8%	38,181	65,349	9,556	14.6%
<b>Total Expenditures</b>	<b>181,277</b>	<b>82,935</b>	<b>45.8%</b>	<b>157,129</b>	<b>152,371</b>	<b>89,101</b>	<b>58.5%</b>	<b>142,516</b>	<b>228,726</b>	<b>92,824</b>	<b>40.6%</b>
<b>Ending Fund Balance</b>	<b>(4,050)</b>	<b>(21,719)</b>		<b>44,782</b>	<b>51,086</b>	<b>(23,018)</b>		<b>40,672</b>	<b>(15,140)</b>	<b>(50,237)</b>	

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

Assets			Liabilities		
	Cash	293,592		Due To Other Funds	(43,783)
	Deferred Outflows - Pension Contributions	<u>74</u>		Unfunded Pension Liabilities	(383)
				Deferred Inflows - Pension Investments	<u>(24)</u>
<b>Total Assets</b>		<u><u>293,666</u></u>			(44,191)
				Fund Balance	
				Beginning Balance	(231,405)
				Revenues	(66,933)
				Expenditures	<u>48,863</u>
			<b>Total Fund Balance</b>		<u>(249,475)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(293,666)</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	415,812		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>779,645</u></u>	<b>Total Liabilities</b>		(2,008,298)
				Fund Balance	
				Beginning Balance	1,214,381
				Revenues	(279,327)
				Expenditures	<u>293,599</u>
			<b>Total Fund Balance</b>		<u>1,228,653</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(779,645)</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	188.7%	2,579	2,579	815	31.6%	1,326	1,326	378	28.5%
1800	Daycare Fees	217,947	29.9%	212,071	276,788	70,061	25.3%	230,087	283,139	110,561	39.0%
3900	On-Behalf Payments	31,625	42.4%	31,625	34,618	14,188	41.0%	34,618	38,142	15,734	41.3%
5210	Operating Transfers In	-		-	-	-		-	-	-	
<b>Total Revenues</b>		<b>250,551</b>	<b>32.1%</b>	<b>246,275</b>	<b>313,985</b>	<b>85,064</b>	<b>27.1%</b>	<b>266,031</b>	<b>322,607</b>	<b>126,673</b>	<b>39.3%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>		<b>231,405</b>	<b>100.0%</b>	<b>158,207</b>	<b>158,207</b>	<b>158,207</b>	<b>100.0%</b>	<b>86,223</b>	<b>86,223</b>	<b>86,223</b>	<b>100.0%</b>
<b>Adult Education Expenditures</b>											
1100	Instruction	-	443	28,976	30,627	9,637	31.5%	26,404	26,469	8,293	31.3%
2200	Instructional Staff Support	476,625	56,816	139,181	450,475	43,162	9.6%	167,184	456,673	95,704	21.0%
5200	Operating Transfers Out	5,000	5,000	4,920	5,000	4,919	98.4%	459	5,000	459	9.2%
<b>Total Expenditures</b>		<b>481,625</b>	<b>62,259</b>	<b>173,077</b>	<b>486,102</b>	<b>57,719</b>	<b>11.9%</b>	<b>194,047</b>	<b>488,142</b>	<b>104,456</b>	<b>21.4%</b>
<b>Ending Fund Balance</b>		<b>331</b>	<b>249,475</b>	<b>231,405</b>	<b>(13,910)</b>	<b>185,552</b>		<b>158,207</b>	<b>(79,312)</b>	<b>108,441</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300	Tuition	871,788	279,327	889,911	889,911	406,032	45.6%	902,635	915,944	255,930	27.9%
3900	On-Behalf Payments	179,135	72,154	179,135	146,311	59,910	40.9%	146,311	121,392	50,038	41.2%
5210	Operating Transfers In	-	-	-	-	-		-	-	-	
<b>Total Revenues</b>		<b>1,050,923</b>	<b>351,481</b>	<b>1,069,046</b>	<b>1,036,222</b>	<b>465,942</b>	<b>45.0%</b>	<b>1,048,946</b>	<b>1,037,336</b>	<b>305,968</b>	<b>29.5%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>		<b>(1,214,381)</b>	<b>(1,214,381)</b>	<b>(1,185,588)</b>	<b>(1,185,588)</b>	<b>(1,185,588)</b>	<b>100.0%</b>	<b>(916,622)</b>	<b>(916,622)</b>	<b>(916,622)</b>	<b>100.0%</b>
<b>Tuition Preschool Expenditures</b>											
1100	Instruction	1,237,025	365,753	1,095,591	1,184,065	308,024	26.0%	1,317,912	1,093,921	300,660	27.5%
2200	Instructional Staff Support	37,650	-	2,248	-	-		-	-	-	
<b>Total Expenditures</b>		<b>1,274,675</b>	<b>365,753</b>	<b>1,097,839</b>	<b>1,184,065</b>	<b>308,024</b>	<b>26.0%</b>	<b>1,317,912</b>	<b>1,093,921</b>	<b>300,660</b>	<b>27.5%</b>
<b>Ending Fund Balance</b>		<b>(1,438,134)</b>	<b>(1,228,653)</b>	<b>(1,214,381)</b>	<b>(1,333,432)</b>	<b>(1,027,670)</b>		<b>(1,185,588)</b>	<b>(973,207)</b>	<b>(911,314)</b>	

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

Assets		Fund Balance	
Cash	844,828	Beginning Balance	(2,973,074)
Investments	1,308,767	Revenues	(209,361)
Accounts Receivable	<u>693,873</u>	Expenditures	<u>334,967</u>
<b>Total Assets</b>	<b><u><u>2,847,468</u></u></b>	<b>Total Fund Balance</b>	<b><u><u>(2,847,468)</u></u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(2,847,468)</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	%
24,390	3,379	13.9%	18,922	42,654	1,888	4.4%	2,990	1,902	1,207	63.4%
349,252	205,981	59.0%	2,312,304	2,330,628	195,872	8.4%	3,396,572	1,407,635	391,410	27.8%
373,642	209,361	56.0%	2,331,226	2,373,281	197,760	8.3%	3,399,562	1,409,536	392,616	27.9%
2,973,074	2,973,074	100.0%	2,784,833	2,784,833	2,784,833	100.0%	1,898,980	1,898,980	1,898,980	100.0%
1,553,054	334,967	21.6%	2,142,985	2,339,630	561,015	24.0%	2,513,709	1,593,372	913,412	57.3%
1,553,054	334,967	21.6%	2,142,985	2,339,630	561,015	24.0%	2,513,709	1,593,372	913,412	57.3%
1,793,662	2,847,468		2,973,074	2,818,484	2,421,578		2,784,833	1,715,144	1,378,184	