

Monthly Financial Report
Through December 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	%
All Funds Revenues											
Local Sources											
Property Taxes	479,871,736	440,261,554	91.7%	456,911,397	450,951,894	426,422,444	94.6%	432,706,454	434,257,815	404,564,967	93.2%
Occupational Taxes	170,493,750	54,502,558	32.0%	162,374,610	161,100,000	56,869,516	35.3%	156,387,646	160,930,927	54,665,815	34.0%
Other Taxes	55,574,828	15,111,342	27.2%	53,658,833	53,975,905	15,474,803	28.7%	51,729,620	49,343,519	15,672,879	31.8%
Local Grants	7,920,228	2,159,812	27.3%	14,587,875	11,021,606	4,791,821	43.5%	13,658,821	6,677,653	2,808,172	42.1%
State Sources											
SEEK Program	242,117,316	120,084,063	49.6%	248,012,271	246,348,362	124,315,467	50.5%	260,406,772	258,776,412	130,555,020	50.5%
Other State Revenues	344,235,198	168,655,646	49.0%	348,439,029	241,734,813	117,806,411	48.7%	244,169,846	237,429,844	115,087,015	48.5%
KSFCC Allocation	9,500,000	5,172,422	54.4%	9,449,764	7,900,000	5,171,845	65.5%	8,171,637	7,900,000	4,054,521	51.3%
Federal Grants	154,935,172	49,852,227	32.2%	152,498,344	160,996,633	55,768,614	34.6%	156,078,094	149,232,493	60,097,515	40.3%
Interest	3,157,095	1,802,503	57.1%	3,407,200	2,048,623	1,603,721	78.3%	2,417,048	1,968,719	800,638	40.7%
Other Sources	160,014,170	74,393,132	46.5%	65,068,045	120,773,793	33,742,743	27.9%	122,264,443	151,928,163	40,567,286	26.7%
Total Revenues	1,627,819,493	931,995,259	57.3%	1,514,407,368	1,456,851,629	841,967,385	57.8%	1,447,990,381	1,458,445,545	828,873,828	56.8%
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	791,600,785	356,327,262	45.0%	755,771,029	694,671,157	318,571,013	45.9%	660,611,066	686,941,595	317,979,179	46.3%
2100 Student Support	69,749,266	32,172,755	46.1%	66,023,129	59,923,252	27,945,718	46.6%	59,507,081	58,097,555	28,718,794	49.4%
2200 Instructional Staff Support	151,093,224	67,092,551	44.4%	155,387,136	143,448,582	65,626,122	45.7%	137,960,345	144,487,002	63,933,505	44.2%
2300 District Administration	7,324,785	3,078,820	42.0%	5,881,643	5,953,688	2,301,045	38.6%	5,205,114	5,301,302	2,235,401	42.2%
2400 School Administration	113,632,355	53,360,232	47.0%	98,562,869	96,466,021	43,630,415	45.2%	87,953,654	93,161,351	43,463,461	46.7%
2500 Business Support	49,748,441	20,606,008	41.4%	49,830,447	47,584,503	20,950,487	44.0%	43,508,006	44,638,741	19,999,330	44.8%
2600 Plant Operations & Maintenance	133,791,885	54,774,944	40.9%	118,046,299	133,004,247	52,637,728	39.6%	108,680,821	119,585,111	51,446,910	43.0%
2700 Transportation	83,329,121	39,381,432	47.3%	89,313,077	87,462,573	40,994,206	46.9%	80,102,175	85,863,738	38,796,081	45.2%
2900 Other Instruction Support	65,713	23,987	36.5%	35,645	31,929	21,280	66.6%	32,858	32,014	15,851	49.5%
3100 Food Service	102,387,912	21,747,887	21.2%	73,130,155	101,357,621	29,048,288	28.7%	86,854,952	100,685,177	31,853,021	31.6%
3200 Daycare Operations	454,467	57,494	12.7%	237,015	771,039	155,546	20.2%	652,490	783,939	199,733	25.5%
3300 Community Services	15,366,701	4,973,339	32.4%	12,355,671	15,530,301	5,188,916	33.4%	12,224,941	11,424,253	2,224,381	19.5%
4600 Site Improvement	94,163,963	23,163,039	24.6%	52,752,999	56,067,476	37,422,800	66.7%	49,013,776	58,644,245	17,855,005	30.4%
5100 Debt Service	60,260,691	32,426,463	53.8%	46,717,052	52,370,714	29,877,289	57.0%	53,390,012	52,370,714	36,345,531	69.4%
5200 Operating Transfers Out	55,630,085	38,539,023	69.3%	53,271,587	51,216,582	28,181,813	55.0%	64,978,496	51,768,203	28,242,141	54.6%
5300 Contingency	59,996,865	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures	1,788,596,259	747,725,237	41.8%	1,577,315,753	1,639,729,121	702,552,666	42.8%	1,450,675,787	1,615,446,872	683,308,324	42.3%
Ending Fund Balance	(2,644,151)	342,402,638		158,132,616	38,163,508	360,455,720		221,041,001	66,725,080	369,291,911	

As of December 31, 2018

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	389,104,116		Due To Other Funds	(150,608,861)
Investments	65,208,061		Accounts Payable	(2,379,787)
Accounts Receivable	284,529		Accrued Expenditures	<u>(81,486,896)</u>
Due From Other Funds	83,566,969			
Inventory	<u>3,185,238</u>		Total Liabilities	(234,475,544)
Total Assets	<u><u>541,348,913</u></u>			
			Fund Balance	
			Beginning Balance	(141,547,484)
			Revenues	(746,764,626)
			Expenditures	<u>581,438,741</u>
			Total Fund Balance	<u>(306,873,369)</u>
			Total Liabilities and Fund Balance	<u>(541,348,913)</u>

General Fund holds funds that are required to be spent for the direct or indirect instruction of our students. These are the most flexible district funds.

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year 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	402,318,443	91.3%	419,678,233	416,651,894	389,189,280	93.4%	397,432,143	399,957,815	369,290,656	92.3%
1115 Delinquent Property Taxes	4,900,000	2,304,839	47.0%	4,883,414	5,000,000	2,235,950	44.7%	4,895,473	5,000,000	2,463,949	49.3%
1117 Motor Vehicle Taxes	30,721,921	10,210,072	33.2%	29,567,758	29,972,997	9,926,019	33.1%	29,045,275	27,968,388	10,246,217	36.6%
1119 Franchise Taxes	12,230,907	-	0.0%	11,484,939	11,980,908	312,869	2.6%	10,793,940	9,626,131	68,993	0.7%
1131 Occupational License Taxes	170,493,750	54,502,558	32.0%	162,374,610	161,100,000	56,869,516	35.3%	156,387,646	160,930,927	54,665,815	34.0%
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	1,687,152	98.0%	1,713,752	1,922,000	1,713,752	89.2%	1,921,774	2,012,000	1,921,774	95.5%
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	1,671,421	55.4%	3,149,013	1,900,000	1,309,613	68.9%	1,918,637	1,900,000	587,070	30.9%
1900 Other Local Revenues	4,323,300	1,304,579	30.2%	5,860,813	4,283,000	2,601,983	60.8%	4,336,847	4,126,000	1,000,986	24.3%
3111 State SEEK Revenues	242,117,316	120,084,063	49.6%	248,012,271	246,348,362	124,315,467	50.5%	260,406,772	258,776,412	130,555,020	50.5%
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	598,323	31.6%	1,895,654	1,748,000	728,214	41.7%	1,747,810	1,748,000	728,270	41.7%
3900 On-Behalf Payments	298,211,921	148,833,965	49.9%	298,310,873	191,618,724	95,809,536	50.0%	192,194,317	190,927,188	94,510,918	49.5%
4100 Unrestricted Federal Revenues	8,000	16,057	200.7%	8,185	2,800	10,388	371.0%	2,831	4,700	8,095	172.2%
5220 Indirect Cost Transfers	5,498,897	2,081,850	37.9%	6,428,432	6,117,676	2,313,841	37.8%	6,139,152	5,808,743	2,815,102	48.5%
Total Revenues	1,222,193,027	746,764,626	61.1%	1,199,882,027	1,084,617,360	688,747,640	63.5%	1,073,159,680	1,074,498,304	669,980,819	62.4%
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	%
General Fund Expenditures												
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)												
0100	Salaries	459,837,001	206,692,206	44.9%	426,785,808	424,178,051	198,684,338	46.8%	409,565,309	425,406,858	199,204,180	46.8%
0200	Employee Benefits	232,782,721	111,795,575	48.0%	229,680,379	159,680,680	73,037,210	45.7%	151,958,621	158,439,201	72,272,974	45.6%
0300	Professional/Technical Services	650,933	171,637	26.4%	313,941	660,745	132,234	20.0%	213,805	397,795	72,674	18.3%
0400	Property Services	802,670	158,517	19.7%	297,451	355,947	119,155	33.5%	340,671	375,167	158,934	42.4%
0500	Other Purchased Services	1,051,475	395,585	37.6%	578,196	948,588	195,099	20.6%	451,237	697,974	189,445	27.1%
0600	Supplies	17,300,990	5,002,111	28.9%	7,721,170	13,324,091	5,181,648	38.9%	8,164,723	13,353,815	5,365,166	40.2%
0700	Property	4,931,866	2,477,168	50.2%	4,268,539	4,729,985	2,241,685	47.4%	2,505,499	2,961,682	1,235,589	41.7%
0800	Miscellaneous	1,044,343	373,540	35.8%	506,361	572,912	359,419	62.7%	97,848	694,661	34,399	5.0%
1100	Instruction	718,401,999	327,066,340	45.5%	670,151,845	604,450,999	279,950,789	46.3%	573,297,713	602,327,152	278,533,361	46.2%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	41,970,441	19,154,487	45.6%	38,882,364	39,295,694	18,673,881	47.5%	37,595,010	38,320,323	18,532,815	48.4%
0200	Employee Benefits	21,388,573	10,372,483	48.5%	21,088,434	14,182,574	6,791,744	47.9%	13,925,417	13,621,033	6,565,351	48.2%
0300	Professional/Technical Services	1,831,978	706,277	38.6%	1,604,575	1,635,184	536,603	32.8%	1,530,804	1,597,916	631,967	39.5%
0400	Property Services	73,933	55,564	75.2%	51,488	54,234	19,158	35.3%	55,690	61,051	51,767	84.8%
0500	Other Purchased Services	173,147	74,054	42.8%	122,309	147,679	57,121	38.7%	139,162	145,313	60,584	41.7%
0600	Supplies	380,007	132,710	34.9%	251,141	321,000	84,984	26.5%	213,068	270,699	104,272	38.5%
0700	Property	78,349	34,470	44.0%	47,503	68,877	9,795	14.2%	50,599	93,032	15,453	16.6%
0800	Miscellaneous	33,721	15,347	45.5%	25,829	30,415	15,323	50.4%	30,358	36,454	18,111	49.7%
2100	Student Support	65,930,148	30,545,393	46.3%	62,073,643	55,735,658	26,188,609	47.0%	53,540,108	54,145,820	25,980,320	48.0%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	66,361,143	28,696,949	43.2%	68,731,931	73,481,397	32,667,816	44.5%	65,994,237	69,008,177	32,159,573	46.6%
0200	Employee Benefits	36,768,004	17,729,011	48.2%	36,464,088	25,392,321	12,090,670	47.6%	24,675,978	24,465,644	11,734,232	48.0%
0300	Professional/Technical Services	3,831,147	1,012,968	26.4%	1,557,934	2,362,080	623,746	26.4%	1,075,444	1,255,753	318,537	25.4%
0400	Property Services	240,529	155,294	64.6%	31,199	134,706	11,197	8.3%	124,305	137,501	22,632	16.5%
0500	Other Purchased Services	612,987	239,378	39.1%	484,914	625,556	197,746	31.6%	380,040	486,315	164,854	33.9%
0600	Supplies	4,473,883	1,968,112	44.0%	2,790,986	3,181,418	1,912,479	60.1%	2,044,374	2,778,332	1,042,994	37.5%
0700	Property	2,905,692	1,621,223	55.8%	2,442,970	2,701,221	1,544,361	57.2%	2,409,920	2,933,106	1,686,275	57.5%
0800	Miscellaneous	144,698	50,989	35.2%	94,573	101,149	21,128	20.9%	61,167	77,786	17,525	22.5%
2200	Instructional Staff Support	115,338,083	51,473,924	44.6%	112,598,595	107,979,847	49,069,142	45.4%	96,765,465	101,142,613	47,146,621	46.6%

		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	%
District Administration (Superintendent, Board)												
0100	Salaries	3,934,484	1,554,334	39.5%	2,563,463	2,859,821	1,232,461	43.1%	2,659,120	2,761,076	1,162,999	42.1%
0200	Employee Benefits	1,316,882	618,278	47.0%	1,219,998	998,114	490,623	49.2%	1,045,630	685,430	437,465	63.8%
0300	Professional/Technical Services	1,299,826	646,698	49.8%	1,557,146	1,484,489	285,181	19.2%	1,029,427	1,293,801	366,603	28.3%
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	62,123	24.3%	106,329	245,695	50,168	20.4%	74,316	259,806	24,494	9.4%
0600	Supplies	111,844	44,897	40.1%	80,661	100,399	37,890	37.7%	80,180	113,453	51,535	45.4%
0700	Property	19,075	8,243	43.2%	71,325	78,369	32,811	41.9%	40,609	66,117	17,577	26.6%
0800	Miscellaneous	220,814	81,422	36.9%	83,684	83,712	82,694	98.8%	82,937	90,569	80,088	88.4%
2300	District Administration	7,159,256	3,032,974	42.4%	5,690,353	5,858,425	2,212,228	37.8%	5,012,572	5,270,753	2,140,761	40.6%
School Administration (Principal's Office)												
0100	Salaries	71,648,567	34,823,840	48.6%	61,518,146	63,615,633	29,590,811	46.5%	59,304,825	61,649,287	29,638,492	48.1%
0200	Employee Benefits	31,955,382	15,246,519	47.7%	30,800,851	22,919,304	10,881,954	47.5%	22,734,424	22,086,431	10,624,018	48.1%
0300	Professional/Technical Services	394,454	112,947	28.6%	242,907	390,165	90,604	23.2%	248,212	372,444	84,402	22.7%
0400	Property Services	430,870	117,481	27.3%	421,292	557,829	238,364	42.7%	342,886	604,930	249,218	41.2%
0500	Other Purchased Services	852,802	400,394	47.0%	788,483	982,129	417,859	42.5%	793,983	1,006,460	379,135	37.7%
0600	Supplies	5,272,584	1,408,196	26.7%	2,572,586	5,118,896	1,448,149	28.3%	2,789,148	5,147,921	1,546,829	30.0%
0700	Property	2,147,062	959,662	44.7%	1,674,830	2,308,497	699,405	30.3%	1,454,878	1,991,917	833,048	41.8%
0800	Miscellaneous	122,029	58,829	48.2%	80,944	199,016	37,720	19.0%	70,957	122,808	34,299	27.9%
2400	School Administration	112,823,750	53,127,868	47.1%	98,100,039	96,091,467	43,404,867	45.2%	87,739,313	92,982,197	43,389,441	46.7%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	22,873,209	9,864,590	43.1%	21,257,440	21,382,502	9,719,305	45.5%	19,804,786	20,647,110	9,149,215	44.3%
0200	Employee Benefits	13,055,423	6,756,602	51.8%	13,916,522	10,481,406	5,385,428	51.4%	10,220,972	9,259,373	4,431,175	47.9%
0300	Professional/Technical Services	1,846,021	635,784	34.4%	1,240,339	1,636,272	572,933	35.0%	1,534,362	1,714,101	712,492	41.6%
0400	Property Services	516,406	138,336	26.8%	382,589	482,043	996	0.2%	242,126	374,714	99,587	26.6%
0500	Other Purchased Services	4,653,292	1,149,023	24.7%	5,705,527	4,533,854	2,455,174	54.2%	4,783,862	4,750,045	2,807,836	59.1%
0600	Supplies	2,288,798	551,556	24.1%	2,301,716	2,534,878	579,100	22.8%	1,917,489	2,114,880	660,166	31.2%
0700	Property	3,357,760	1,141,641	34.0%	3,562,251	4,576,254	1,626,170	35.5%	3,392,747	3,735,779	1,471,889	39.4%
0800	Miscellaneous	415,577	75,765	18.2%	284,006	347,814	63,775	18.3%	293,644	353,978	70,578	19.9%
2500	Business Support	49,006,484	20,313,296	41.5%	48,650,390	45,975,023	20,402,880	44.4%	42,189,988	42,949,979	19,402,938	45.2%

		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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	51,788,329	22,991,105	44.4%	49,182,148	53,136,216	22,811,415	42.9%	47,789,726	49,985,158	22,460,939	44.9%
0200	Employee Benefits	24,574,120	10,913,890	44.4%	22,399,966	23,050,491	10,198,774	44.2%	21,288,991	22,384,547	10,094,072	45.1%
0300	Professional/Technical Services	1,483,507	397,981	26.8%	1,399,641	1,594,156	397,929	25.0%	1,007,644	1,369,632	427,866	31.2%
0400	Property Services	23,414,801	9,677,470	41.3%	15,721,753	22,833,890	6,604,468	28.9%	11,128,486	15,563,115	4,951,867	31.8%
0500	Other Purchased Services	2,277,218	(7,868)	-0.3%	2,011,917	3,248,139	176,530	5.4%	1,406,800	2,232,369	352,561	15.8%
0600	Supplies	25,621,353	9,391,664	36.7%	24,315,124	25,449,088	11,256,199	44.2%	23,950,922	25,665,334	11,881,266	46.3%
0700	Property	3,096,765	963,074	31.1%	2,490,420	3,112,682	948,589	30.5%	1,700,119	2,124,196	1,110,417	52.3%
0800	Miscellaneous	311,715	38,832	12.5%	121,253	138,303	34,483	24.9%	108,203	125,325	60,769	48.5%
2600	Plant Operations & Maintenance	132,567,808	54,366,148	41.0%	117,642,222	132,562,964	52,428,386	39.5%	108,380,891	119,449,676	51,339,756	43.0%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,713,395	22,222,318	50.8%	45,358,888	45,701,792	21,011,034	46.0%	43,689,512	42,059,617	20,682,235	49.2%
0200	Employee Benefits	18,671,928	10,029,875	53.7%	20,966,152	17,494,710	9,040,751	51.7%	20,485,597	18,540,033	8,626,080	46.5%
0300	Professional/Technical Services	122,637	(802,448)	-654.3%	(864,175)	123,380	(463,371)	-375.6%	(3,337,570)	118,405	(1,079,526)	-911.7%
0400	Property Services	49,953	14,968	30.0%	25,951	47,501	9,562	20.1%	30,421	55,763	13,419	24.1%
0500	Other Purchased Services	2,672,309	2,631,452	98.5%	3,001,722	2,915,249	1,535,645	52.7%	3,435,961	2,583,142	1,544,497	59.8%
0600	Supplies	9,129,091	3,925,617	43.0%	8,481,400	8,752,308	3,996,658	45.7%	9,254,747	9,973,595	4,802,561	48.2%
0700	Property	8,290,714	589,219	7.1%	10,814,113	11,272,183	5,232,754	46.4%	3,393,109	8,721,823	3,121,737	35.8%
0800	Miscellaneous	167,499	17,518	10.5%	59,390	80,812	26,265	32.5%	47,256	179,371	20,731	11.6%
2700	Transportation	82,817,525	38,628,520	46.6%	87,843,441	86,387,934	40,389,299	46.8%	76,999,033	82,231,750	37,731,733	45.9%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	33,966	19,506	57.4%	33,832	30,138	15,138	50.2%	31,186	30,301	15,253	50.3%
0200	Employee Benefits	1,271	1,001	78.8%	1,813	1,791	607	33.9%	1,672	1,713	598	34.9%
2900	Other Instruction Support	35,237	20,507	58.2%	35,645	31,929	15,745	49.3%	32,858	32,014	15,851	49.5%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		-	-	-		3,167	-	598	
0200	Employee Benefits	-	-		-	-	-		460	-	453	
0800	Miscellaneous	17,000	-		16,060	-	-		16,659	-	-	
3100	Food Service	17,000	-	0.0%	16,060	-	-		20,286	-	1,051	

		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	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)												
0100	Salaries	2,087,116	954,206	45.7%	1,936,833	2,098,894	949,989	45.3%	1,759,116	2,004,519	954,732	47.6%
0200	Employee Benefits	1,075,821	516,929	48.0%	1,042,476	755,091	345,837	45.8%	727,534	661,072	333,674	50.5%
0300	Professional/Technical Services	9,135	1,285	14.1%	235	4,869	-	0.0%	1,394	1,609	944	58.7%
0400	Property Services	2,200	-	0.0%	1,314	1,350	714	52.9%	-	-	(33)	
0500	Other Purchased Services	18,114	4,128	22.8%	14,560	17,100	9,087	53.1%	7,773	10,807	2,574	23.8%
0600	Supplies	24,829	7,327	29.5%	15,552	23,957	3,083	12.9%	11,779	13,520	1,591	11.8%
0700	Property	32,920	4,689	14.2%	13,428	20,003	5,922	29.6%	3,199	7,956	2,333	29.3%
0800	Miscellaneous	20,867	5,828	27.9%	3,499	8,358	-	0.0%	59	4,168	(36)	-0.9%
3300	Community Services	3,271,001	1,494,392	45.7%	3,027,897	2,929,622	1,314,632	44.9%	2,510,854	2,703,651	1,295,780	47.9%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	742,459	319,276	43.0%	717,019	727,025	328,288	45.2%	685,230	693,253	315,853	45.6%
0200	Employee Benefits	351,862	168,263	47.8%	346,746	270,527	132,460	49.0%	264,345	199,879	126,451	63.3%
0300	Professional/Technical Services	2,325	130	5.6%	1,429	4,900	1,054	21.5%	1,951	2,900	740	25.5%
0400	Property Services	1,000	-	0.0%	-	1,000	-	0.0%	903	1,000	-	0.0%
0500	Other Purchased Services	12,650	5,421	42.9%	8,582	14,200	3,727	26.2%	12,403	19,128	3,005	15.7%
0600	Supplies	25,786	7,209	28.0%	14,176	20,013	6,180	30.9%	14,348	23,401	4,479	19.1%
0700	Property	6,381	379	5.9%	23,874	27,111	12,225	45.1%	3,847	18,000	2,522	14.0%
0800	Miscellaneous	21,500	1,155	5.4%	1,335	2,700	900	33.3%	1,200	2,700	1,000	37.0%
4300	Architectural & Engineering	1,163,963	501,833	43.1%	1,113,161	1,067,476	484,834	45.4%	984,227	960,261	454,051	47.3%
5200	Operating Transfers Out	1,933,394	867,546	44.9%	4,999,296	1,570,802	120,750	7.7%	5,053,901	1,963,536	138,000	7.0%
5300	Contingency	59,996,865	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures		1,350,462,514	581,438,741	43.1%	1,211,942,587	1,234,511,584	515,982,162	41.8%	1,052,527,209	1,207,821,334	507,569,665	42.0%
Ending Fund Balance		13,277,998	306,873,369		141,547,484	3,713,821	326,373,522		153,608,044	(347,457)	295,386,727	

As of December 31, 2018

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	56,621,351	Accounts Payable	(111,163)
Accounts Receivable	<u>253,934</u>	Due To Other Funds	<u>(54,585,042)</u>
Total Assets	<u><u>56,875,285</u></u>	Total Liabilities	(54,696,205)
		Fund Balance	
		Beginning Balance	(10,215,664)
		Revenues	(42,209,456)
		Expenditures	<u>50,246,040</u>
		Total Fund Balance	<u>(2,179,080)</u>
		Total Liabilities and Fund Balance	<u><u>(56,875,285)</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	%
Special Revenue Fund												
Special Revenue Fund Revenues												
1510	Interest Income	16,726	10,314	61.7%	10,356	1,963	1,963	100.0%	7,615	-	2,657	
1700	Student Fees	24,416	24,481	100.3%	-	30,977	-	0.0%	-	-	-	
1900	Local Grants and Contributions	7,553,992	1,611,886	21.3%	12,003,218	5,181,886	3,233,576	62.4%	10,059,989	5,067,758	2,373,257	46.8%
3200	State Grants	30,616,684	12,769,991	41.7%	33,886,228	34,770,023	14,846,467	42.7%	36,817,000	31,411,615	13,572,325	43.2%
4300	Direct Federal Grants	757,069	649,485	85.8%	18,357,531	16,423,377	5,980,313	36.4%	16,762,516	15,108,257	4,943,414	32.7%
4500	Federal Grants Through State	76,740,342	24,931,668	32.5%	70,330,081	76,447,537	21,765,962	28.5%	74,822,375	69,471,222	25,603,006	7.1%
4700	Federal Grants Thru Intermediary	737,247	172,000	23.3%	907,069	730,208	365,162	50.0%	1,287,600	664,528	486,283	3852.8%
4810	Medicaid Reimbursement	3,210,114	1,169,010	36.4%	1,583,110	5,155,059	-	0.0%	2,082,200	-	1,245,181	
5210	Operating Transfers In	1,935,069	870,621	45.0%	1,950,269	1,078,594	125,669	11.7%	1,959,415	252,054	138,459	494.0%
Total Revenues		121,591,659	42,209,456	34.7%	139,027,862	139,819,624	46,319,114	33.1%	143,798,710	121,975,434	48,364,581	39.7%
Non-Operating Funds												
Beginning Balance		10,215,664	10,215,664	100.0%	12,971,802	12,971,802	12,971,802	100.0%	14,710,507	14,710,507	14,710,507	100.0%
Special Revenue Fund Expenditures												
1100	Instruction	66,814,445	27,429,456	41.1%	81,801,181	83,901,538	36,875,378	44.0%	83,822,680	79,949,356	38,094,833	47.6%
2100	Student Support	3,819,118	1,627,362	42.6%	3,949,486	4,187,594	1,757,109	42.0%	5,966,973	3,951,735	2,738,474	69.3%
2200	Instructional Staff Support	35,212,511	15,536,132	44.1%	42,625,636	34,952,018	16,491,630	47.2%	41,027,083	42,839,035	16,658,472	38.9%
2300	District Administration	165,529	45,846	27.7%	191,290	95,263	88,818	93.2%	192,542	30,549	94,641	309.8%
2400	School Administration	808,605	232,364	28.7%	462,830	374,554	225,548	60.2%	214,341	179,154	74,019	41.3%
2500	Business Support	741,957	292,712	39.5%	1,180,057	1,609,480	547,606	34.0%	1,318,018	1,688,761	596,391	35.3%
2600	Plant Operations & Maintenance	1,044,707	392,560	37.6%	324,114	221,643	159,697	72.1%	236,748	1,074	74,832	6970.0%
2700	Transportation	511,596	752,912	147.2%	1,469,636	1,074,639	604,908	56.3%	3,103,142	3,631,988	1,064,348	29.3%
2900	Other Instruction Support	30,476	3,480	11.4%	-	-	5,535		-	-	-	
3100	Food Service	7,300	64,438	882.7%	-	-	-		-	208,552	3,275,960	0.0%
3300	Community Services	10,512,785	3,110,006	29.6%	7,153,686	10,230,894	3,300,123	32.3%	7,162,197	7,061,881	-	0.0%
5200	Operating Transfers Out	2,171,000	758,773	35.0%	2,626,084	2,873,780	1,159,226	40.3%	2,493,691	2,998,667	1,119,322	0.0%
Total Expenditures		121,840,029	50,246,040	41.2%	141,784,000	139,521,403	61,215,577	43.9%	145,537,415	142,540,753	63,791,291	44.8%
Ending Fund Balance		9,967,294	2,179,080		10,215,664	13,270,023	(1,924,661)		12,971,802	(5,854,812)	(716,203)	

As of December 31, 2018

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>3,725,248</u>	Accounts Payable	<u>(57,424)</u>
Total Assets	<u><u>3,725,248</u></u>	Total Liabilities	<u><u>(57,424)</u></u>
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(2,414,471)
		Expenditures	<u>1,329,336</u>
		Total Fund Balance	<u>(3,667,824)</u>
		Total Liabilities and Fund Balance	<u><u>(3,725,248)</u></u>

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

Capital Outlay Fund (310) Balance Sheet

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

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

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	591,731	2,237,102	378.1%	3,639,006	3,509,092	1,829,525	52.1%	2,303,562	2,303,562	1,306,785	56.7%
1900 Local Grants and Contributions	16,984	177,369	1044.3%	272,353	3,509,092	111,002	3.2%	202,260	202,260	43,506	21.5%
Total Revenues	608,715	2,414,471	396.7%	3,911,359	7,018,184	1,940,527	27.6%	2,505,822	2,505,823	1,350,290	53.9%
Non-Operating Funds											
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%
District Activity Funds Expenditures											
1100 Instruction	5,034,629	1,313,099	26.1%	2,588,886	4,996,867	1,195,267	23.9%	2,042,635	3,429,999	836,888	24.4%
2600 Plant Operations & Maintenance	179,370	16,237	9.1%	79,963	219,640	49,645	22.6%	63,182	134,362	32,322	24.1%
Total Expenditures	5,213,999	1,329,336	25.5%	2,668,849	5,216,507	1,244,912	23.9%	2,105,817	3,564,360	869,210	24.4%
Ending Fund Balance	(2,022,595)	3,667,824		2,582,689	3,141,856	2,035,794	64.8%	1,340,179	(1,058,538)	481,080	-45.4%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,642,470	4,321,235	50.0%	8,697,469	8,727,000	4,355,000	49.9%	8,715,087	8,727,000	4,354,910	49.9%
Total Revenues	8,642,470	4,321,235	50.0%	8,697,469	8,727,000	4,355,000	49.9%	8,715,087	8,727,000	4,354,910	49.9%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,642,470	4,321,235	50.0%	8,697,469	8,727,000	4,355,000	49.9%	8,715,087	8,727,000	4,354,910	49.9%
Total Expenditures	8,642,470	4,321,235	50.0%	8,697,469	8,727,000	4,355,000	49.9%	8,715,087	8,727,000	4,354,910	49.9%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of December 31, 2018

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>19,007,893</u>	Beginning Balance	(9,459,699)
		Revenues	(38,039,472)
Total Assets	<u><u>19,007,893</u></u>	Expenditures	<u>28,491,278</u>
		Total Fund Balance	<u>(19,007,893)</u>
		Total Liabilities and Fund Balance	<u><u>(19,007,893)</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	9,876,571	Due To Other Funds	(2,193,252)
Due From Other Funds	<u>53,621,729</u>	Accounts Payable	<u>(12,376)</u>
Total Assets	<u><u>63,498,300</u></u>	Total Liabilities	(2,205,629)
		Fund Balance	
		Beginning Balance	(46,860,175)
		Revenues	(40,056,817)
		Expenditures	<u>25,624,321</u>
		Total Fund Balance	<u>(61,292,671)</u>
		Total Liabilities and Fund Balance	<u><u>(63,498,300)</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	96,361	48.2%	203,753	200,000	97,902	49.0%	203,769	200,000	99,343	49.7%
-	-		-	180,000	-	0.0%	-	180,000	-	0.0%
39,518,221	38,039,472	96.3%	37,436,917	34,680,000	37,331,066	107.6%	35,478,080	34,680,000	35,373,654	102.0%
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	28,491,278	72.1%	29,069,266	34,680,000	17,115,519	49.4%	41,724,549	34,680,000	17,596,927	50.7%
39,518,221	28,491,278	72.1%	29,069,266	34,680,000	17,115,519	49.4%	41,724,549	34,680,000	17,596,927	50.7%
9,459,699	19,007,893		9,459,699	1,092,048	21,307,595		1,092,048	7,338,517	25,115,244	
-	41,690		124,902	-	227,351		420,989	-	187,911	
-	-		45,497	-	-		73,261	196,202	202,917	103.4%
93,000,000	30,184,000	32.5%	-	55,000,000	-	0.0%	44,955,100	87,630,510	7,120,000	8.1%
-	9,831,127		4,556,264	-	1,388,150		18,653,921	-	1,546,889	
93,000,000	40,056,817	43.1%	4,726,663	55,000,000	1,615,501	2.9%	64,103,271	87,826,712	9,057,718	10.3%
46,860,175	46,860,175		97,840,554	97,840,554	97,840,554		92,548,558	92,548,558	92,548,558	
93,000,000	22,661,206	24.4%	51,639,838	55,000,000	36,937,966	67.2%	48,029,549	57,683,984	17,400,954	30.2%
-	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	
93,000,000	25,624,321	27.6%	55,707,042	55,000,000	40,831,169	74.2%	58,811,275	57,683,984	27,983,748	48.5%
46,860,175	61,292,671		46,860,175	97,840,554	58,624,887		97,840,554	122,691,286	73,622,527	

As of December 31, 2018

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(32,235,462)
Expenditures	<u>32,235,462</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<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

Assets		Liabilities	
Cash	5,182,649	Due To Other Funds	(10,008,959)
Accounts Receivable	5,324,033	Accounts Payable	(247,011.65)
Inventory	7,997,089	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>
Total Assets	<u><u>55,763,088</u></u>	Total Liabilities	(108,143,029)
		Fund Balance	
		Beginning Balance	54,320,784
		Revenues	(24,947,369)
		Expenditures	<u>23,006,526</u>
		Total Fund Balance	<u>52,379,941</u>
		Total Liabilities and Fund Balance	<u><u>(55,763,088)</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	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	9,500,000	5,172,422	54.4%	9,449,764	7,900,000	5,171,845	65.5%	8,171,637	7,900,000	4,054,521	51.3%
4300 Federal Direct Reimbursements	2,600,000	1,309,540	50.4%	2,607,925	1,063,714	1,304,648	122.7%	2,603,978	1,063,714	1,303,268	122.5%
5210 Operating Transfers In	48,160,691	25,753,500	53.5%	34,659,363	43,407,000	23,131,901	53.3%	35,173,067	43,407,000	23,741,691	54.7%
Total Revenues	60,260,691	32,235,462	53.5%	46,717,052	52,370,714	29,608,395	56.5%	45,948,682	52,370,714	29,099,480	55.6%
Debt Service Expenditures											
5100 Debt Service	60,260,691	32,235,462	53.5%	46,717,052	52,370,714	29,608,395	56.5%	45,948,682	52,370,714	29,099,480	55.6%
Total Expenditures	60,260,691	32,235,462	53.5%	46,717,052	52,370,714	29,608,395	56.5%	45,948,682	52,370,714	29,099,480	55.6%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	100,000	72,618	72.6%	101,428	101,428	47,949	47.3%	65,491	65,491	21,320	32.6%
1600 Food Sales	4,500,000	1,297,978	28.8%	3,004,729	5,290,000	1,529,106	28.9%	3,685,798	5,930,000	1,804,886	30.4%
1900 Local Contributions	71,943	22,836	31.7%	5,855	33,100	2,941	8.9%	34,127	34,132	12,583	36.9%
3200 State Grants	-	-		514,501	-	-		-	-	-	
3900 On-Behalf Payments	4,550,566	1,933,414	42.5%	4,550,566	3,687,631	1,845,638	50.0%	3,687,631	3,475,939	1,744,154	50.2%
4500 Federal Grants Through State	70,890,400	21,620,523	30.5%	54,519,788	56,983,897	26,352,529	46.2%	55,298,421	62,924,772	26,516,363	42.1%
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%
Total Revenues	80,122,909	24,947,369	31.1%	69,854,204	70,333,393	29,778,162	42.3%	68,991,074	72,488,936	30,099,308	41.5%
Non-Operating Funds											
Beginning Balance	(54,320,784)	(54,320,784)	100.0%	(47,253,545)	(47,253,545)	(47,253,545)	100.0%	(25,759,540)	(25,759,540)	(25,759,540)	100.0%
Food Service Expenditures											
3100 Food Service Operation	102,363,612	21,683,449	21.2%	73,114,095	101,357,621	29,048,288	28.7%	86,834,666	100,476,625	28,576,010	28.4%
5100 Debt Service	-	-		-	-	47,151		-	-	-	
5200 Operating Transfers Out	3,360,000	1,323,077	39.4%	3,807,348	3,360,000	1,754,939	52.2%	3,650,413	3,394,000	1,695,780	
Total Expenditures	105,723,612	23,006,526	21.8%	76,921,443	104,717,621	30,850,378	29.5%	90,485,079	103,870,625	30,271,790	29.1%
Ending Fund Balance	(79,921,487)	(52,379,941)		(54,320,784)	(81,637,773)	(48,325,761)		(47,253,545)	(57,141,230)	(25,932,022)	

As of December 31, 2018

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	476,772		Accounts Payable	(378)
	Deferred Outflows - Pension Contributions	<u>146,653</u>		Unfunded Pension Liability	(761,334)
				Deferred Inflows - Pension Investments	<u>(48,179)</u>
Total Assets		<u><u>623,425</u></u>	Total Liabilities		(809,891)
			Fund Balance		
				Beginning Balance	247,191
				Revenues	(118,219)
				Expenditures	<u>57,494</u>
			Total Fund Balance		<u>186,466</u>
			Total Liabilities and Fund Balance		<u><u>(623,425)</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>(26,320)</u>		Beginning Balance	(44,782)
				Revenues	(20,839)
Total Liabilities		<u><u>(26,320)</u></u>		Expenditures	<u>91,941</u>
			Total Fund Balance		<u>26,320</u>
			Total Liabilities and Fund Balance		<u><u>-</u></u>

Enterprise Programs Fund operates various smaller programs with the goal that their revenues sustain their operations. These include the Challenger Learning Center and the All-County Music Program.

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Daycare Operations Enterprise Fund											
Daycare Operations Revenues											
1800 Daycare Fees	1,453	2,675	184.1%	3,827	50,561	254	0.5%	66,756	66,756	29,897	44.8%
3200 State Grants	41,387	98,269	237.4%	303,728	303,728	106,576	35.1%	307,840	307,840	72,663	23.6%
3900 On-Behalf Payments	38,474	17,275	44.9%	38,474	44,792	22,419	50.1%	44,792	42,101	21,073	50.1%
Total Revenues	81,314	118,219	145.4%	346,029	399,081	129,249	32.4%	419,388	416,697	123,633	29.7%
Non-Operating Funds											
Beginning Balance	(247,191)	(247,191)	100.0%	(356,205)	(356,205)	(356,205)	100.0%	(123,103)	(123,103)	(123,103)	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	454,467	57,494	12.7%	237,015	771,039	155,546	20.2%	652,490	783,939	199,733	25.5%
Total Expenditures	454,467	57,494	12.7%	237,015	771,039	155,546	20.2%	652,490	783,939	199,733	25.5%
Ending Fund Balance	(620,345)	(186,466)		(247,191)	(728,163)	(382,502)		(356,205)	(490,345)	(199,203)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	23,000	2,875	12.5%	24,224	23,061	6,630	28.8%	20,643	50,401	1,419	2.8%
1900 Local Contributions	510	16,039	3144.9%	37,630	37,630	22,610	60.1%	30,075	30,075	12,835	42.7%
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	1,996	50.1%	3,987	4,627	2,314	50.0%
5210 Operating Transfers In	96,925	1,925	2.0%	94,449	98,107	-	0.0%	101,343	101,343	-	0.0%
Total Revenues	125,371	20,839	16.6%	161,239	162,785	31,236	19.2%	156,048	186,446	16,568	8.9%
Non-Operating Funds											
Beginning Balance	44,782	44,782	100.0%	40,672	40,672	40,672	100.0%	27,140	27,140	27,140	100.0%
Enterprise Programs Expenditures											
1100 Instruction	112,686	80,044	71.0%	104,550	107,061	100,763	94.1%	103,722	114,697	81,683	71.2%
2200 Instructional Staff Support	30,605	5,065	16.5%	21,476	66,242	8,785	13.3%	613	48,681	8,197	16.8%
3300 Community Services	29,861	6,831	22.9%	31,103	30,155	13,146	43.6%	38,181	65,349	15,189	23.2%
Total Expenditures	173,152	91,941	53.1%	157,129	203,457	122,694	60.3%	142,516	228,726	105,069	45.9%
Ending Fund Balance	(2,999)	(26,320)		44,782	-	(50,786)		40,672	(15,140)	(61,361)	

As of December 31, 2018

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	222,585		Unfunded Pension Liabilities	(383)
	Due From Other Funds	19,599		Deferred Inflows - Pension Investments	<u>(24)</u>
	Deferred Outflows - Pension Contributions	<u>74</u>			(407)
Total Assets		<u><u>242,257</u></u>		Fund Balance	
				Beginning Balance	(231,405)
				Revenues	(79,880)
				Expenditures	<u>69,435</u>
			Total Fund Balance		<u>(241,850)</u>
			Total Liabilities and Fund Balance		<u><u>(242,257)</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	391,416		Unfunded Pension Liabilities	(1,888,771)
	Deferred Outflows - Pension Contributions	<u>363,832</u>		Deferred Inflows - Pension Investments	<u>(119,527)</u>
Total Assets		<u><u>755,249</u></u>	Total Liabilities		(2,008,298)
			Fund Balance		
			Beginning Balance	1,214,381	
			Revenues	(412,650)	
			Expenditures	<u>451,318</u>	
			Total Fund Balance	<u>1,253,049</u>	
			Total Liabilities and Fund Balance		<u><u>(755,249)</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	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	979	2,255	230.3%	2,579	2,579	998	38.7%	1,326	1,326	473	35.7%
1800 Daycare Fees	217,947	65,086	29.9%	212,071	276,788	76,779	27.7%	230,087	283,139	116,798	41.3%
3900 On-Behalf Payments	31,625	12,539	39.6%	31,625	34,618	17,341	50.1%	34,618	38,142	19,230	50.4%
Total Revenues	250,551	79,880	31.9%	246,275	313,985	95,118	30.3%	266,031	322,607	136,501	42.3%
Non-Operating Funds											
Beginning Balance	231,405	231,405	100.0%	158,207	158,207	158,207	100.0%	86,223	86,223	86,223	100.0%
Adult Education Expenditures											
1100 Instruction	-	755		28,976	30,627	13,818	45.1%	26,404	26,469	11,517	43.5%
2200 Instructional Staff Support	476,625	63,681	13.4%	139,181	450,475	56,564	12.6%	167,184	456,673	120,215	26.3%
5200 Operating Transfers Out	5,000	5,000	100.0%	4,920	5,000	4,919	98.4%	459	5,000	459	9.2%
Total Expenditures	481,625	69,435	14.4%	173,077	486,102	75,302	15.5%	194,047	488,142	132,191	27.1%
Ending Fund Balance	331	241,850		231,405	(13,910)	178,023		158,207	(79,312)	90,534	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	871,788	342,015	39.2%	889,911	889,911	480,064	53.9%	902,635	915,944	462,592	50.5%
3900 On-Behalf Payments	179,135	70,635	39.4%	179,135	146,311	73,224	50.0%	146,311	121,392	61,157	50.4%
Total Revenues	1,050,923	412,650	39.3%	1,069,046	1,036,222	553,288	53.4%	1,048,946	1,037,336	523,749	50.5%
Non-Operating Funds											
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%
Tuition Preschool Expenditures											
1100 Instruction	1,237,025	437,568	35.4%	1,095,591	1,184,065	434,998	36.7%	1,317,912	1,093,921	420,897	38.5%
2200 Instructional Staff Support	35,400	13,750	38.8%	2,248	-	-		-	-	-	
Total Expenditures	1,272,425	451,318	35.5%	1,097,839	1,184,065	434,998	36.7%	1,317,912	1,093,921	420,897	38.5%
Ending Fund Balance	(1,435,884)	(1,253,049)		(1,214,381)	(1,333,432)	(1,067,298)		(1,185,588)	(973,207)	(813,770)	

As of December 31, 2018

Trust & Agency Fund (60 & 7000) Balance Sheet			
Assets		Fund Balance	
Cash	983,086	Beginning Balance	(2,973,074)
Investments	1,308,767	Revenues	(374,762)
Accounts Receivable	<u>693,873</u>	Expenditures	<u>362,110</u>
Total Assets	<u><u>2,985,726</u></u>	Total Fund Balance	<u>(2,985,726)</u>
		Total Liabilities and Fund Balance	<u><u>(2,985,726)</u></u>

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

2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year					
Budget	YTD Actual	%	End of Year Actual		Budget	End of Period Actual	%	End of Year Actual		Budget	End of Period Actual	%
24,390	4,205	17.2%	18,922		42,654	15,847	37.2%	2,990		1,902	1,207	63.4%
349,252	370,557	106.1%	2,312,304		2,330,628	1,447,244	62.1%	3,396,572		1,407,635	391,410	27.8%
373,642	374,762	100.3%	2,331,226		2,373,281	1,463,090	61.6%	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	362,110	23.3%	2,142,985		2,339,630	561,015	24.0%	2,513,709		1,593,372	913,412	57.3%
1,553,054	362,110	23.3%	2,142,985		2,339,630	561,015	24.0%	2,513,709		1,593,372	913,412	57.3%
1,793,662	2,985,726		2,973,074		2,818,484	3,686,908		2,784,833		1,715,144	1,378,184	