

Monthly Financial Report
Through January 31, 2019

	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	461,773,722	96.2%	456,911,397	450,951,894	441,084,868	97.8%	432,706,454	434,257,815	418,035,515	96.3%
Occupational Taxes	170,493,750	71,162,914	41.7%	162,374,610	161,100,000	70,800,544	43.9%	156,387,646	160,930,927	68,659,156	42.7%
Other Taxes	55,574,828	17,267,964	31.1%	53,658,833	53,975,905	18,756,982	34.8%	51,729,620	49,343,519	18,914,035	38.3%
Local Grants	8,614,085	2,693,207	31.3%	14,587,875	8,101,203	6,868,097	84.8%	13,658,821	11,970,471	3,459,172	28.9%
State Sources											
SEEK Program	242,117,316	140,283,474	57.9%	248,012,271	246,348,362	144,557,816	58.7%	260,406,772	258,776,412	152,077,083	58.8%
Other State Revenues	345,388,574	196,422,292	56.9%	348,439,029	240,320,575	142,480,353	59.3%	244,169,846	242,685,279	135,634,334	55.9%
KSFCC Allocation	9,500,000	5,174,441	54.5%	9,449,764	7,900,000	7,286,945	92.2%	8,171,637	7,900,000	6,161,987	78.0%
Federal Grants	154,849,163	61,610,530	39.8%	152,498,344	166,221,014	77,866,097	46.8%	156,078,094	162,540,710	62,858,419	38.7%
Interest	3,180,650	2,546,691	80.1%	3,407,200	2,007,859	2,089,731	104.1%	2,417,048	1,928,683	1,096,396	56.8%
Other Sources	167,356,724	80,445,467	48.1%	65,068,045	120,649,941	42,271,870	35.0%	122,264,443	152,654,043	46,957,262	30.8%
Total Revenues	1,636,946,826	1,039,380,703	63.5%	1,514,407,368	1,457,576,753	954,063,303	65.5%	1,447,990,381	1,482,987,859	913,853,358	61.6%
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	788,526,409	407,730,144	51.7%	755,771,029	692,108,721	369,486,767	53.4%	660,611,066	691,070,395	355,632,802	51.5%
2100 Student Support	70,199,547	36,672,337	52.2%	66,023,129	59,879,098	32,199,894	53.8%	59,507,081	60,406,637	32,030,067	53.0%
2200 Instructional Staff Support	134,704,987	77,515,018	57.5%	155,387,136	144,755,491	77,746,391	53.7%	137,960,345	141,647,372	71,901,811	50.8%
2300 District Administration	7,212,071	3,590,995	49.8%	5,881,643	6,078,688	2,771,186	45.6%	5,205,114	5,413,251	2,668,398	49.3%
2400 School Administration	114,426,033	60,694,214	53.0%	98,562,869	96,483,143	49,654,716	51.5%	87,953,654	93,181,168	48,745,583	52.3%
2500 Business Support	51,447,262	24,378,953	47.4%	49,830,447	47,595,000	24,184,342	50.8%	43,508,006	44,644,182	22,921,367	51.3%
2600 Plant Operations & Maintenance	133,817,695	63,103,670	47.2%	118,046,299	132,977,817	61,092,963	45.9%	108,680,821	119,748,272	59,442,058	49.6%
2700 Transportation	85,281,758	45,424,105	53.3%	89,313,077	87,483,849	46,013,565	52.6%	80,102,175	84,285,819	44,146,253	52.4%
2900 Other Instruction Support	35,237	30,553	86.7%	35,645	31,929	17,858	55.9%	32,858	32,014	17,437	54.5%
3100 Food Service	102,380,612	31,293,264	30.6%	73,130,155	111,593,794	37,601,185	33.7%	86,854,952	100,476,625	32,855,145	32.7%
3200 Daycare Operations	454,467	69,497	15.3%	237,015	771,039	175,774	22.8%	652,490	783,939	223,851	28.6%
3300 Community Services	17,081,642	5,776,938	33.8%	12,355,671	16,200,843	6,371,799	39.3%	12,224,941	15,926,301	6,093,116	38.3%
4600 Site Improvement	99,712,675	25,099,616	25.2%	52,752,999	56,067,476	24,580,247	43.8%	49,013,776	58,644,245	19,339,315	33.0%
5100 Debt Service	60,260,691	36,556,419	60.7%	46,717,052	52,370,714	37,042,902	70.7%	53,390,012	52,370,714	42,730,262	81.6%
5200 Operating Transfers Out	55,734,905	44,040,615	79.0%	53,271,587	51,773,025	34,629,307	66.9%	64,978,496	51,201,557	34,117,477	66.6%
5300 Contingency	57,388,584	-	0.0%	-	95,975,010	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures	1,778,664,577	861,976,339	48.5%	1,577,315,753	1,652,145,636	803,568,896	48.6%	1,450,675,787	1,621,494,422	772,864,943	47.7%
Ending Fund Balance	16,414,865	335,536,980		158,132,616	26,472,118	371,535,408		221,041,001	85,219,844	364,714,822	

As of January 31, 2019

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	318,170,190		Due To Other Funds	(119,395,216)
Investments	115,208,061		Accounts Payable	(2,285,863)
Accounts Receivable	278,306		Accrued Expenditures	<u>(68,533,764)</u>
Due From Other Funds	63,002,021			
Inventory	<u>3,677,175</u>		Total Liabilities	(190,214,843)
Total Assets	<u><u>500,335,753</u></u>			
			Fund Balance	
			Beginning Balance	(141,547,484)
			Revenues	(835,769,568)
			Expenditures	<u>667,196,142</u>
			Total Fund Balance	<u>(310,120,910)</u>
			Total Liabilities and Fund Balance	<u>(500,335,753)</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	423,830,611	96.2%	419,678,233	416,651,894	403,851,704	96.9%	397,432,143	399,957,815	382,761,204	95.7%
1115 Delinquent Property Taxes	4,900,000	2,567,398	52.4%	4,883,414	5,000,000	2,340,350	46.8%	4,895,473	5,000,000	2,556,479	51.1%
1117 Motor Vehicle Taxes	30,721,921	12,104,135	39.4%	29,567,758	29,972,997	12,058,373	40.2%	29,045,275	27,968,388	12,507,253	44.7%
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	71,162,914	41.7%	162,374,610	161,100,000	70,800,544	43.9%	156,387,646	160,930,927	68,659,156	42.7%
1191 Omitted Property Taxes	6,000,000	909,279	15.2%	6,008,970	5,100,000	2,331,638	45.7%	5,073,158	4,737,000	1,859,536	39.3%
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	243,024	50.8%	479,270	401,000	178,311	44.5%	393,452	529,000	146,008	27.6%
1510 Interest Income	3,015,000	2,412,510	80.0%	3,149,013	1,900,000	1,765,036	92.9%	1,918,637	1,900,000	871,171	45.9%
1900 Other Local Revenues	4,323,300	1,315,936	30.4%	5,860,813	4,283,000	2,655,074	62.0%	4,336,847	4,126,000	1,030,909	25.0%
3111 State SEEK Revenues	242,117,316	140,283,474	57.9%	248,012,271	246,348,362	144,557,816	58.7%	260,406,772	258,776,412	152,077,083	58.8%
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	747,769	39.5%	1,895,654	1,748,000	873,856	50.0%	1,747,810	1,748,000	873,924	50.0%
3900 On-Behalf Payments	298,211,921	175,894,686	59.0%	298,310,873	191,618,724	113,229,480	59.1%	192,194,317	190,927,188	111,694,721	58.5%
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	2,594,623	47.2%	6,428,432	6,117,676	2,914,164	47.6%	6,139,152	5,808,743	3,146,528	54.2%
Total Revenues	1,222,193,027	835,769,568	68.4%	1,199,882,027	1,084,617,360	759,593,355	70.0%	1,073,159,680	1,074,498,304	740,182,834	68.9%
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	456,934,397	231,910,385	50.8%	426,785,808	424,178,051	222,905,540	52.5%	409,565,309	425,406,858	218,330,736	51.3%
0200	Employee Benefits	232,782,721	132,629,626	57.0%	229,680,379	159,680,680	86,811,410	54.4%	151,958,621	158,439,201	85,824,101	54.2%
0300	Professional/Technical Services	650,933	181,840	27.9%	313,941	660,745	143,999	21.8%	213,805	397,795	79,543	20.0%
0400	Property Services	802,670	187,267	23.3%	297,451	355,947	132,544	37.2%	340,671	375,167	170,986	45.6%
0500	Other Purchased Services	1,051,475	443,706	42.2%	578,196	948,588	216,814	22.9%	451,237	697,974	231,598	33.2%
0600	Supplies	16,088,515	5,368,553	33.4%	7,721,170	13,324,091	5,541,085	41.6%	8,164,723	13,353,815	5,649,843	42.3%
0700	Property	5,445,798	2,927,019	53.7%	4,268,539	4,729,985	2,352,858	49.7%	2,505,499	2,961,682	1,481,854	50.0%
0800	Miscellaneous	1,044,343	385,226	36.9%	506,361	572,912	377,200	65.8%	97,848	694,661	38,875	5.6%
1100	Instruction	714,800,852	374,033,623	52.3%	670,151,845	604,450,999	318,481,450	52.7%	573,297,713	602,327,152	311,807,536	51.8%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	41,862,847	21,309,440	50.9%	38,882,364	39,295,694	20,897,548	53.2%	37,595,010	38,320,323	20,364,735	53.1%
0200	Employee Benefits	21,388,573	12,287,497	57.4%	21,088,434	14,182,574	8,056,096	56.8%	13,925,417	13,621,033	7,797,692	57.2%
0300	Professional/Technical Services	1,831,978	892,689	48.7%	1,604,575	1,635,184	555,255	34.0%	1,530,804	1,597,916	712,606	44.6%
0400	Property Services	73,933	55,608	75.2%	51,488	54,234	45,733	84.3%	55,690	61,051	51,767	84.8%
0500	Other Purchased Services	173,147	83,403	48.2%	122,309	147,679	70,144	47.5%	139,162	145,313	66,765	45.9%
0600	Supplies	380,007	152,466	40.1%	251,141	321,000	109,348	34.1%	213,068	270,699	117,179	43.3%
0700	Property	78,349	37,974	48.5%	47,503	68,877	10,282	14.9%	50,599	93,032	15,825	17.0%
0800	Miscellaneous	33,721	15,604	46.3%	25,829	30,415	15,571	51.2%	30,358	36,454	18,356	50.4%
2100	Student Support	65,822,554	34,834,680	52.9%	62,073,643	55,735,658	29,759,977	53.4%	53,540,108	54,145,820	29,144,923	53.8%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	66,742,422	32,368,418	48.5%	68,731,931	73,481,397	36,735,989	50.0%	65,994,237	69,008,177	35,524,207	51.5%
0200	Employee Benefits	36,768,004	20,983,728	57.1%	36,464,088	25,392,321	14,321,094	56.4%	24,675,978	24,465,644	13,921,634	56.9%
0300	Professional/Technical Services	4,097,465	1,384,940	33.8%	1,557,934	2,362,080	693,453	29.4%	1,075,444	1,255,753	367,790	29.3%
0400	Property Services	240,529	164,981	68.6%	31,199	134,706	13,561	10.1%	124,305	137,501	25,035	18.2%
0500	Other Purchased Services	612,987	270,160	44.1%	484,914	625,556	218,648	35.0%	380,040	486,315	192,188	39.5%
0600	Supplies	4,473,883	2,298,863	51.4%	2,790,986	3,181,418	2,086,720	65.6%	2,044,374	2,778,332	1,172,205	42.2%
0700	Property	2,905,692	1,788,465	61.6%	2,442,970	2,701,221	1,608,873	59.6%	2,409,920	2,933,106	1,744,472	59.5%
0800	Miscellaneous	192,585	55,644	28.9%	94,573	101,149	33,790	33.4%	61,167	77,786	17,378	22.3%
2200	Instructional Staff Support	116,033,567	59,315,200	51.1%	112,598,595	107,979,847	55,712,128	51.6%	96,765,465	101,142,613	52,964,909	52.4%

		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	1,817,476	46.2%	2,563,463	2,859,821	1,389,250	48.6%	2,659,120	2,761,076	1,347,773	48.8%
0200	Employee Benefits	1,316,882	731,035	55.5%	1,219,998	998,114	574,413	57.5%	1,045,630	685,430	517,264	75.5%
0300	Professional/Technical Services	1,299,826	744,487	57.3%	1,557,146	1,484,489	475,482	32.0%	1,029,427	1,293,801	501,634	38.8%
0400	Property Services	630	16,980	2695.2%	7,747	7,826	773	9.9%	353	500	150	30.0%
0500	Other Purchased Services	255,702	85,239	33.3%	106,329	245,695	51,320	20.9%	74,316	259,806	38,199	14.7%
0600	Supplies	111,844	50,554	45.2%	80,661	100,399	44,090	43.9%	80,180	113,453	57,493	50.7%
0700	Property	19,075	10,115	53.0%	71,325	78,369	34,381	43.9%	40,609	66,117	17,577	26.6%
0800	Miscellaneous	220,814	82,294	37.3%	83,684	83,712	82,874	99.0%	82,937	90,569	80,438	88.8%
2300	District Administration	7,159,256	3,538,180	49.4%	5,690,353	5,858,425	2,652,583	45.3%	5,012,572	5,270,753	2,560,528	48.6%
School Administration (Principal's Office)												
0100	Salaries	72,161,477	38,764,497	53.7%	61,518,146	63,615,633	33,255,961	52.3%	59,304,825	61,649,287	32,596,141	52.9%
0200	Employee Benefits	31,955,382	18,060,835	56.5%	30,800,851	22,919,304	12,894,662	56.3%	22,734,424	22,086,431	12,579,767	57.0%
0300	Professional/Technical Services	440,377	128,066	29.1%	242,907	390,165	105,441	27.0%	248,212	372,444	110,174	29.6%
0400	Property Services	447,597	162,980	36.4%	421,292	557,829	271,845	48.7%	342,886	604,930	263,784	43.6%
0500	Other Purchased Services	943,957	467,343	49.5%	788,483	982,129	432,491	44.0%	793,983	1,006,460	420,220	41.8%
0600	Supplies	5,272,584	1,604,869	30.4%	2,572,586	5,118,896	1,595,003	31.2%	2,789,148	5,147,921	1,736,623	33.7%
0700	Property	2,478,186	1,184,766	47.8%	1,674,830	2,308,497	764,797	33.1%	1,454,878	1,991,917	922,044	46.3%
0800	Miscellaneous	101,895	61,794	60.6%	80,944	199,016	46,032	23.1%	70,957	122,808	35,559	29.0%
2400	School Administration	113,801,455	60,435,150	53.1%	98,100,039	96,091,467	49,366,232	51.4%	87,739,313	92,982,197	48,664,311	52.3%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	22,627,133	11,464,255	50.7%	21,257,440	21,382,502	11,280,034	52.8%	19,804,786	20,647,110	10,627,370	51.5%
0200	Employee Benefits	14,295,410	8,116,568	56.8%	13,916,522	10,481,406	6,259,601	59.7%	10,220,972	9,259,373	5,275,550	57.0%
0300	Professional/Technical Services	1,846,021	792,774	42.9%	1,240,339	1,636,272	632,081	38.6%	1,534,362	1,714,101	803,043	46.8%
0400	Property Services	516,406	111,465	21.6%	382,589	482,043	45,027	9.3%	242,126	374,714	96,527	25.8%
0500	Other Purchased Services	5,211,177	1,434,825	27.5%	5,705,527	4,533,854	2,707,601	59.7%	4,783,862	4,750,045	2,997,235	63.1%
0600	Supplies	2,377,421	682,233	28.7%	2,301,716	2,534,878	715,288	28.2%	1,917,489	2,114,880	734,390	34.7%
0700	Property	3,416,160	1,356,951	39.7%	3,562,251	4,576,254	1,745,488	38.1%	3,392,747	3,735,779	1,651,256	44.2%
0800	Miscellaneous	415,577	89,735	21.6%	284,006	347,814	66,128	19.0%	293,644	353,978	82,523	23.3%
2500	Business Support	50,705,305	24,048,806	47.4%	48,650,390	45,975,023	23,451,248	51.0%	42,189,988	42,949,979	22,267,894	51.8%

		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	26,660,653	51.5%	49,182,148	53,136,216	26,507,635	49.9%	47,789,726	49,985,158	25,985,437	52.0%
0200	Employee Benefits	24,574,120	12,830,171	52.2%	22,399,966	23,050,491	12,003,986	52.1%	21,288,991	22,384,547	11,875,076	53.1%
0300	Professional/Technical Services	1,483,507	439,495	29.6%	1,399,641	1,594,156	553,222	34.7%	1,007,644	1,369,632	495,487	36.2%
0400	Property Services	23,414,801	10,915,590	46.6%	15,721,753	22,833,890	7,424,248	32.5%	11,128,486	15,563,115	5,730,664	36.8%
0500	Other Purchased Services	2,277,218	46,011	2.0%	2,011,917	3,248,139	248,325	7.6%	1,406,800	2,232,369	468,326	21.0%
0600	Supplies	25,621,353	10,306,960	40.2%	24,315,124	25,449,088	12,973,069	51.0%	23,950,922	25,665,334	13,498,588	52.6%
0700	Property	3,096,765	1,364,885	44.1%	2,490,420	3,112,682	1,078,193	34.6%	1,700,119	2,124,196	1,175,738	55.3%
0800	Miscellaneous	311,715	53,892	17.3%	121,253	138,303	66,115	47.8%	108,203	125,325	67,194	53.6%
2600	Plant Operations & Maintenance	132,567,808	62,617,657	47.2%	117,642,222	132,562,964	60,854,793	45.9%	108,380,891	119,449,676	59,296,512	49.6%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	44,438,958	25,165,084	56.6%	45,358,888	45,701,792	23,538,043	51.5%	43,689,512	42,059,617	23,033,938	54.8%
0200	Employee Benefits	18,671,928	11,833,681	63.4%	20,966,152	17,494,710	10,627,801	60.7%	20,485,597	18,540,033	10,305,465	55.6%
0300	Professional/Technical Services	122,637	(811,747)	-661.9%	(864,175)	123,380	(458,353)	-371.5%	(3,337,570)	118,405	(1,077,883)	-910.3%
0400	Property Services	49,953	18,365	36.8%	25,951	47,501	9,836	20.7%	30,421	55,763	17,852	32.0%
0500	Other Purchased Services	4,213,814	2,900,397	68.8%	3,001,722	2,915,249	1,794,464	61.6%	3,435,961	2,583,142	1,640,606	63.5%
0600	Supplies	9,129,091	4,826,986	52.9%	8,481,400	8,752,308	4,590,395	52.4%	9,254,747	9,973,595	5,714,088	57.3%
0700	Property	7,934,597	624,639	7.9%	10,814,113	11,272,183	5,260,134	46.7%	3,393,109	8,721,823	3,416,605	39.2%
0800	Miscellaneous	207,828	20,788	10.0%	59,390	80,812	31,864	39.4%	47,256	179,371	25,053	14.0%
2700	Transportation	84,768,805	44,578,195	52.6%	87,843,441	86,387,934	45,394,184	52.5%	76,999,033	82,231,750	43,075,722	52.4%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	33,966	23,069	67.9%	33,832	30,138	17,097	56.7%	31,186	30,301	16,697	55.1%
0200	Employee Benefits	1,271	1,207	94.9%	1,813	1,791	761	42.5%	1,672	1,713	740	43.2%
2900	Other Instruction Support	35,237	24,276	68.9%	35,645	31,929	17,858	55.9%	32,858	32,014	17,437	54.5%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		-	-	-		3,167	-	740	
0200	Employee Benefits	-	-		-	-	-		460	-	460	
0800	Miscellaneous	17,000	-		16,060	12,000	-		16,659	-	-	
3100	Food Service	17,000	-	0.0%	16,060	12,000	-	0.0%	20,286	-	1,199	

		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	2,145,854	1,079,558	50.3%	1,936,833	2,098,894	1,075,402	51.2%	1,759,116	2,004,519	1,067,962	53.3%
0200	Employee Benefits	1,075,821	610,385	56.7%	1,042,476	755,091	408,529	54.1%	727,534	661,072	393,914	59.6%
0300	Professional/Technical Services	9,135	2,280	25.0%	235	4,869	-	0.0%	1,394	1,609	1,069	66.4%
0400	Property Services	2,200	-	0.0%	1,314	1,350	714	52.9%	-	-	(33)	
0500	Other Purchased Services	18,114	4,930	27.2%	14,560	17,100	9,183	53.7%	7,773	10,807	2,819	26.1%
0600	Supplies	24,829	7,394	29.8%	15,552	23,957	3,503	14.6%	11,779	13,520	2,221	16.4%
0700	Property	32,920	5,723	17.4%	13,428	20,003	5,922	29.6%	3,199	7,956	3,104	39.0%
0800	Miscellaneous	20,867	5,877	28.2%	3,499	8,358	-	0.0%	59	4,168	(36)	-0.9%
3300	Community Services	3,329,739	1,716,148	51.5%	3,027,897	2,929,622	1,503,253	51.3%	2,510,854	2,703,651	1,471,021	54.4%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	742,459	369,713	49.8%	717,019	727,025	382,892	52.7%	685,230	693,253	370,098	53.4%
0200	Employee Benefits	351,862	197,836	56.2%	346,746	270,527	156,046	57.7%	264,345	199,879	149,752	74.9%
0300	Professional/Technical Services	122,987	130	0.1%	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	903	90.3%
0500	Other Purchased Services	12,650	5,741	45.4%	8,582	14,200	4,001	28.2%	12,403	19,128	4,012	21.0%
0600	Supplies	25,786	7,409	28.7%	14,176	20,013	6,362	31.8%	14,348	23,401	5,879	25.1%
0700	Property	6,381	487	7.6%	23,874	27,111	12,225	45.1%	3,847	18,000	2,947	16.4%
0800	Miscellaneous	21,500	1,295	6.0%	1,335	2,700	751	27.8%	1,200	2,700	1,000	37.0%
4300	Architectural & Engineering	1,284,625	582,611	45.4%	1,113,161	1,067,476	563,331	52.8%	984,227	960,261	535,330	55.7%
5200	Operating Transfers Out	2,036,994	1,471,617	72.2%	4,999,296	2,121,437	1,505,423	71.0%	5,053,901	1,963,536	1,528,076	77.8%
5300	Contingency	57,388,584	-	0.0%	-	95,975,010	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures		1,349,751,782	667,196,142	49.4%	1,211,942,587	1,237,179,791	589,262,460	47.6%	1,052,527,209	1,207,821,334	573,335,398	47.5%
Ending Fund Balance		13,988,729	310,120,910		141,547,484	1,045,613	323,938,939		153,608,044	(347,457)	299,823,008	

As of January 31, 2019

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
Total Assets		Total Liabilities	
		Fund Balance	
		Beginning Balance	
		Revenues	
		Expenditures	
		Total Fund Balance	
		Total Liabilities and Fund Balance	

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	18,707	12,586	67.3%	10,356	8,912	3,954	44.4%	7,615	2,657	2,657	100.0%	
1700	Student Fees	24,481	24,481	100.0%	-	30,977	-	0.0%	-	41,858	-	0.0%	
1900	Local Grants and Contributions	7,906,743	2,030,569	25.7%	12,003,218	5,858,829	5,225,244	89.2%	10,059,989	9,105,317	2,993,558	32.9%	
3200	State Grants	31,183,178	12,937,600	41.5%	33,886,228	33,355,785	21,244,108	63.7%	36,817,000	36,667,050	16,434,048	44.8%	
4300	Direct Federal Grants	757,069	888,256	117.3%	18,357,531	16,423,377	9,691,956	59.0%	16,762,516	16,714,255	6,916,118	41.4%	
4500	Federal Grants Through State	76,612,123	31,528,539	41.2%	70,330,081	76,836,849	34,890,882	45.4%	74,822,375	76,545,544	26,059,110	9.0%	
4700	Federal Grants Thru Intermediary	779,457	271,220	34.8%	907,069	752,977	436,947	58.0%	1,287,600	1,062,733	673,026	2452.1%	
4810	Medicaid Reimbursement	3,210,114	1,259,660	39.2%	1,583,110	5,155,059	-	0.0%	2,082,200	4,085,400	1,390,533	16.5%	
5210	Operating Transfers In	1,935,069	1,474,692	76.2%	1,950,269	1,522,397	1,515,395	99.5%	1,959,415	1,867,193	1,528,535	74.5%	
Total Revenues		122,426,941	50,427,604	41.2%	139,027,862	139,945,162	73,008,486	52.2%	143,798,710	146,092,007	55,997,586	38.3%	
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	67,048,212	31,516,727	47.0%	81,801,181	82,362,613	#	48,875,151	59.3%	83,822,680	84,893,496	42,298,935	49.8%
2100	Student Support	4,376,993	1,837,656	42.0%	3,949,486	4,143,440	#	2,439,917	58.9%	5,966,973	6,260,817	2,885,144	46.1%
2200	Instructional Staff Support	18,105,063	18,105,063	100.0%	42,625,636	36,258,927	#	21,958,853	60.6%	41,027,083	39,999,405	18,788,820	47.0%
2300	District Administration	52,815	52,815	100.0%	191,290	220,263		118,603	53.8%	192,542	142,498	107,870	75.7%
2400	School Administration	624,578	259,064	41.5%	462,830	391,676		288,484	73.7%	214,341	198,971	81,273	40.8%
2500	Business Support	741,957	330,148	44.5%	1,180,057	1,619,977		733,094	45.3%	1,318,018	1,694,203	653,474	38.6%
2600	Plant Operations & Maintenance	1,058,192	461,306	43.6%	324,114	243,314		186,006	76.4%	236,748	190,133	113,130	59.5%
2700	Transportation	512,953	845,910	164.9%	1,469,636	1,095,915		619,381	56.5%	3,103,142	2,054,069	1,070,531	52.1%
2900	Other Instruction Support	-	6,277		-	-		-		-	-	-	
3300	Community Services	10,962,085	3,670,072	33.5%	7,153,686	10,224,173		4,293,391	42.0%	7,162,197	9,849,938	3,691,388	0.0%
4600	Site Improvement	-	-		-	-		-		-	-	-	
5200	Operating Transfers Out	2,172,220	945,863	43.5%	2,626,084	2,879,588		1,335,628	46.4%	2,493,691	2,432,021	1,119,322	0.0%
Total Expenditures		105,655,068	58,030,901	54.9%	141,784,000	149,664,059	85,141,899	56.9%	145,537,415	147,715,551	70,809,886	47.9%	
Ending Fund Balance		26,987,537	2,612,367		10,215,664	3,252,905	838,389		12,971,802	13,086,963	(101,793)		

As of January 31, 2019

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>3,749,326</u>	Accounts Payable	<u>(59,126)</u>
Total Assets	<u><u>3,749,326</u></u>	Total Liabilities	<u><u>(59,126)</u></u>
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(2,711,966)
		Expenditures	<u>1,604,455</u>
		Total Fund Balance	<u>(3,690,200)</u>
		Total Liabilities and Fund Balance	<u><u>(3,749,326)</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	2,490,568	2,452,771	98.5%	3,639,006	2,279,034	2,232,828	98.0%	2,303,562	1,465,179	1,485,212	101.4%
1900 Local Grants and Contributions	252,507	259,195	102.6%	272,353	195,609	195,609	100.0%	202,260	73,475	74,204	101.0%
Total Revenues	2,743,075	2,711,966	98.9%	3,911,359	2,474,643	2,428,437	98.1%	2,505,822	1,538,654	1,559,416	101.3%
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	5,330,935	1,579,748	29.6%	2,588,886	3,973,356	1,515,666	38.1%	2,042,635	2,614,659	954,843	36.5%
2600 Plant Operations & Maintenance	191,695	24,707	12.9%	79,963	171,539	52,164	30.4%	63,182	108,463	32,417	29.9%
Total Expenditures	5,522,630	1,604,455	29.1%	2,668,849	4,144,895	1,567,830	37.8%	2,105,817	2,723,122	987,260	36.3%
Ending Fund Balance	(196,866)	3,690,200		2,582,689	(330,073)	2,200,786	-666.8%	1,340,179	(1,184,468)	572,156	-48.3%
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 January 31, 2019

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	14,623,145	Beginning Balance	(9,459,699)
		Revenues	(38,039,472)
Total Assets	<u>14,623,145</u>	Expenditures	<u>32,876,026</u>
		Total Fund Balance	<u>(14,623,145)</u>
		Total Liabilities and Fund Balance	<u>(14,623,145)</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	9,619,114	Due To Other Funds	(2,206,460)
Due From Other Funds	<u>52,281,428</u>	Accounts Payable	<u>(400)</u>
Total Assets	<u>61,900,542</u>	Total Liabilities	(2,206,860)
		Fund Balance	
		Beginning Balance	(46,860,175)
		Revenues	(40,313,628)
		Expenditures	<u>27,480,121</u>
		Total Fund Balance	<u>(59,693,682)</u>
		Total Liabilities and Fund Balance	<u>(61,900,542)</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	197,120	98.6%	203,769	200,000	196,256	98.1%
-	-		-	180,000	-	0.0%	-	180,000	-	0.0%
39,518,221	38,039,472	96.3%	37,436,917	34,680,000	37,430,284	107.9%	35,478,080	34,680,000	35,470,567	102.3%
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	32,876,026	83.2%	29,069,266	34,680,000	22,386,826	64.6%	41,724,549	34,680,000	21,874,192	63.1%
39,518,221	32,876,026	83.2%	29,069,266	34,680,000	22,386,826	64.6%	41,724,549	34,680,000	21,874,192	63.1%
9,459,699	14,623,145		9,459,699	1,092,048	16,135,506		1,092,048	7,338,517	20,934,892	
-	41,690		124,902	-	240,442		420,989	-	199,459	
-	-		45,497	-	-		73,261	196,202	202,917	103.4%
98,428,050	30,184,000	30.7%	-	55,000,000	-	0.0%	44,955,100	87,630,510	7,120,000	8.1%
-	10,087,938		4,556,264	-	1,388,150		18,653,921	-	1,546,889	
98,428,050	40,313,628	41.0%	4,726,663	55,000,000	1,628,592	3.0%	64,103,271	87,826,712	9,069,265	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	
98,428,050	24,517,005	24.9%	51,639,838	55,000,000	24,016,916	43.7%	48,029,549	57,683,984	18,803,984	32.6%
-	191,001		-	-	-		7,441,330	-	7,246,051	
-	2,772,114		4,067,204	-	3,049,532		3,340,396	-	3,336,788	
98,428,050	27,480,121	27.9%	55,707,042	55,000,000	27,066,448	49.2%	58,811,275	57,683,984	29,386,824	50.9%
46,860,175	59,693,682		46,860,175	97,840,554	72,402,698		97,840,554	122,691,286	72,231,000	

As of January 31, 2019

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(36,365,418)
Expenditures	36,365,418
	<hr/>
Total Fund Balance	<hr/> -
Total Liabilities and Fund Balance	<hr/> - <hr/>

Debt Service Fund pays the interest and principal on our bonds, generally funded by Capital Outlay or Building Fund.

Food Service Enterprise Fund (51) Balance Sheet

Assets		Liabilities	
Cash	10,704,352	Due To Other Funds	(15,296,685)
Accounts Receivable	4,770,396	Accounts Payable	(274,419.43)
Inventory	3,711,823	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/>
Total Assets	<hr/> 56,445,889 <hr/>	Total Liabilities	(113,458,163)
		Fund Balance	
		Beginning Balance	54,320,784
		Revenues	(30,250,533)
		Expenditures	32,942,023
			<hr/>
		Total Fund Balance	<hr/> 57,012,274 <hr/>
		Total Liabilities and Fund Balance	<hr/> 56,445,889 <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	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	9,500,000	5,174,441	54.5%	9,449,764	7,900,000	7,286,945	92.2%	8,171,637	7,900,000	6,161,987	78.0%
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	29,881,437	62.0%	34,659,363	43,407,000	28,404,158	65.4%	35,173,067	43,407,000	28,018,957	64.5%
Total Revenues	60,260,691	36,365,418	60.3%	46,717,052	52,370,714	36,995,751	70.6%	45,948,682	52,370,714	35,484,211	67.8%
Debt Service Expenditures											
5100 Debt Service	60,260,691	36,365,418	60.3%	46,717,052	52,370,714	36,995,751	70.6%	45,948,682	52,370,714	35,484,211	67.8%
Total Expenditures	60,260,691	36,365,418	60.3%	46,717,052	52,370,714	36,995,751	70.6%	45,948,682	52,370,714	35,484,211	67.8%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	100,000	72,618	72.6%	101,428	70,000	62,776	89.7%	65,491	-	21,320	
1600 Food Sales	4,500,000	1,514,979	33.7%	3,004,729	6,000,000	2,058,001	34.3%	3,685,798	5,930,000	1,809,610	30.5%
1900 Local Contributions	71,943	30,886	42.9%	5,855	30,000	5,765	19.2%	34,127	-	15,032	
3200 State Grants	530,000	-	0.0%	514,501	-	-		-	-	-	
3900 On-Behalf Payments	4,550,566	2,278,737	50.1%	4,550,566	3,687,631	2,516,779	68.2%	3,687,631	3,475,939	2,061,273	59.3%
4500 Federal Grants Through State	70,890,400	26,353,314	37.2%	54,519,788	65,989,038	31,541,664	47.8%	55,298,421	63,069,064	26,516,363	42.0%
4950 Donated Commodities	-	-		4,192,840	-	-		3,221,004	-	-	
5210 Operating Transfers In	10,000	-	0.0%	2,964,497	-	-		2,998,602	-	-	
Total Revenues	80,652,909	30,250,533	37.5%	69,854,204	75,776,669	36,184,985	47.8%	68,991,074	72,475,003	30,423,599	42.0%
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	31,293,264	30.6%	73,114,095	101,357,621	33,307,794	32.9%	86,834,666	100,476,625	32,853,945	32.7%
5100 Debt Service	-	-		-	-	47,151		-	-	-	
5200 Operating Transfers Out	3,360,000	1,648,759	49.1%	3,807,348	3,360,000	1,991,978	59.3%	3,650,413	3,394,000	1,903,729	
Total Expenditures	105,723,612	32,942,023	31.2%	76,921,443	104,717,621	35,346,923	33.8%	90,485,079	103,870,625	34,757,674	33.5%
Ending Fund Balance	(79,391,487)	(57,012,274)		(54,320,784)	(76,194,497)	(46,415,483)		(47,253,545)	(57,155,163)	(30,093,616)	

As of January 31, 2019

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	495,248		Accounts Payable	(1,903)
	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>641,901</u></u>	Total Liabilities		(811,416)
			Fund Balance		
				Beginning Balance	247,191
				Revenues	(147,173)
				Expenditures	<u>69,497</u>
			Total Fund Balance		<u>169,515</u>
			Total Liabilities and Fund Balance		<u><u>(641,901)</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>(40,992)</u>		Beginning Balance	(44,782)
				Revenues	(31,394)
Total Liabilities		<u><u>(40,992)</u></u>		Expenditures	<u>117,168</u>
			Total Fund Balance		<u>40,992</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	2,802	2,802	100.0%	3,827	50,561	354	0.7%	66,756	66,756	30,095	45.1%
3200 State Grants	98,269	123,990	126.2%	303,728	303,728	125,245	41.2%	307,840	307,840	92,816	30.2%
3900 On-Behalf Payments	38,474	20,381	53.0%	38,474	44,792	26,496	59.2%	44,792	42,101	24,904	59.2%
Total Revenues	139,545	147,173	105.5%	346,029	399,081	152,095	38.1%	419,388	416,697	147,815	35.5%
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	69,497	15.3%	237,015	771,039	175,774	22.8%	652,490	783,939	223,851	28.6%
Total Expenditures	454,467	69,497	15.3%	237,015	771,039	175,774	22.8%	652,490	783,939	223,851	28.6%
Ending Fund Balance	(562,114)	(169,515)		(247,191)	(728,163)	(379,884)		(356,205)	(490,345)	(199,140)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	23,000	7,785	33.8%	24,224	23,061	8,744	37.9%	20,643	50,401	6,492	12.9%
1900 Local Contributions	16,039	21,684	135.2%	37,630	37,630	23,585	62.7%	30,075	30,075	21,890	72.8%
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	2,359	59.2%	3,987	4,627	2,735	59.1%
5210 Operating Transfers In	96,925	1,925	2.0%	94,449	98,107	-	0.0%	101,343	101,343	-	0.0%
Total Revenues	140,900	31,394	22.3%	161,239	162,785	34,688	21.3%	156,048	186,446	31,116	16.7%
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	99,984	88.7%	104,550	107,061	101,382	94.7%	103,722	114,697	84,316	73.5%
2200 Instructional Staff Support	48,780	8,650	17.7%	21,476	66,242	12,567	19.0%	613	48,681	10,247	21.0%
3300 Community Services	29,861	8,534	28.6%	31,103	30,155	14,139	46.9%	38,181	65,349	17,295	26.5%
Total Expenditures	191,327	117,168	61.2%	157,129	203,457	128,088	63.0%	142,516	228,726	111,858	48.9%
Ending Fund Balance	(5,645)	(40,992)		44,782	-	(52,728)		40,672	(15,140)	(53,601)	

As of January 31, 2019

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	226,363		Unfunded Pension Liabilities	(383)
	Due From Other Funds	15,624		Deferred Inflows - Pension Investments	(24)
	Deferred Outflows - Pension Contributions	<u>74</u>			
					(407)
Total Assets		<u><u>242,060</u></u>		Fund Balance	
				Beginning Balance	(231,405)
				Revenues	(85,646)
				Expenditures	<u>75,398</u>
			Total Fund Balance		<u>(241,653)</u>
			Total Liabilities and Fund Balance		<u><u>(242,060)</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	422,904		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>786,737</u></u>	Total Liabilities		(2,008,298)
				Fund Balance	
				Beginning Balance	1,214,381
				Revenues	(508,589)
				Expenditures	<u>515,769</u>
			Total Fund Balance		<u>1,221,561</u>
			Total Liabilities and Fund Balance		<u><u>(786,737)</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	22,553	2,255	10.0%	2,579	2,579	1,222	47.4%	1,326	1,326	582	43.9%
1800 Daycare Fees	216,671	68,631	31.7%	212,071	276,788	126,200	45.6%	230,087	283,139	181,170	64.0%
3900 On-Behalf Payments	31,625	14,760	46.7%	31,625	34,618	20,494	59.2%	34,618	38,142	22,727	59.6%
Total Revenues	270,849	85,646	31.6%	246,275	313,985	147,916	47.1%	266,031	322,607	204,479	63.4%
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	-	844		28,976	30,627	16,702	54.5%	26,404	26,469	13,457	50.8%
2200 Instructional Staff Support	476,625	69,555	14.6%	139,181	450,475	62,843	14.0%	167,184	456,673	137,835	30.2%
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	75,398	15.7%	173,077	486,102	84,464	17.4%	194,047	488,142	151,752	31.1%
Ending Fund Balance	20,629	241,653		231,405	(13,910)	221,659		158,207	(79,312)	138,951	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	871,788	425,455	48.8%	889,911	889,911	553,633	62.2%	902,635	915,944	462,667	50.5%
3900 On-Behalf Payments	179,135	83,134	46.4%	179,135	146,311	86,537	59.1%	146,311	121,392	72,277	59.5%
Total Revenues	1,050,923	508,589	48.4%	1,069,046	1,036,222	640,170	61.8%	1,048,946	1,037,336	534,944	51.6%
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	1,233,724	499,219	40.5%	1,095,591	1,184,065	496,417	41.9%	1,317,912	1,093,921	473,715	43.3%
2200 Instructional Staff Support	40,952	16,550	40.4%	2,248	-	-		-	-	-	
Total Expenditures	1,274,676	515,769	40.5%	1,097,839	1,184,065	496,417	41.9%	1,317,912	1,093,921	473,715	43.3%
Ending Fund Balance	(1,438,134)	(1,221,561)		(1,214,381)	(1,333,432)	(1,041,835)		(1,185,588)	(973,207)	(855,393)	

As of January 31, 2019

Trust & Agency Fund (60 & 7000) Balance Sheet			
Assets		Fund Balance	
Cash	996,724	Beginning Balance	(2,973,074)
Investments	1,308,767	Revenues	(408,476)
Accounts Receivable	<u>693,873</u>	Expenditures	<u>382,185</u>
Total Assets	<u><u>2,999,365</u></u>	Total Fund Balance	<u><u>(2,999,365)</u></u>
		Total Liabilities and Fund Balance	<u><u>(2,999,365)</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	5,033	20.6%	18,922	26,368	16,301	61.8%	2,990	24,700	1,207	4.9%
454,835	403,443	88.7%	2,312,304	2,046,765	1,447,244	70.7%	3,396,572	2,791,679	391,410	14.0%
479,225	408,476	85.2%	2,331,226	2,073,133	1,463,545	70.6%	3,399,562	2,816,379	392,616	13.9%
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%
2,759,957	382,185	13.8%	2,142,985	3,016,893	561,015	18.6%	2,513,709	3,307,363	913,412	27.6%
2,759,957	382,185	13.8%	2,142,985	3,016,893	561,015	18.6%	2,513,709	3,307,363	913,412	27.6%
692,342	2,999,365		2,973,074	1,841,073	3,687,362		2,784,833	1,407,996	1,378,184	