

Monthly Financial Report
Through February 28, 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	479,122,081	99.8%	456,911,397	450,951,894	448,441,495	99.4%	432,706,454	434,257,815	415,300,708	95.6%
Occupational Taxes	170,493,750	83,578,023	49.0%	162,374,610	161,100,000	85,591,314	53.1%	156,387,646	160,930,927	81,980,017	50.9%
Other Taxes	55,574,828	21,661,437	39.0%	53,658,833	53,975,905	32,527,230	60.3%	51,729,620	49,343,519	32,489,944	65.8%
Local Grants	8,756,045	2,872,598	32.8%	14,587,875	8,385,066	6,868,097	81.9%	13,658,821	12,289,165	6,204,700	50.5%
State Sources											
SEEK Program	242,117,316	160,482,885	66.3%	248,012,271	246,348,362	164,800,165	66.9%	260,406,772	258,776,412	173,599,146	67.1%
Other State Revenues	345,322,647	228,734,133	66.2%	348,439,029	240,386,796	160,042,406	66.6%	244,169,846	242,634,912	160,441,298	66.1%
KSFCC Allocation	9,500,000	8,409,953	88.5%	9,449,764	7,900,000	8,444,042	106.9%	8,171,637	7,900,000	7,300,397	92.4%
Federal Grants	154,852,812	71,404,597	46.1%	152,498,344	161,410,714	77,866,097	48.2%	156,078,094	162,545,234	81,780,469	50.3%
Interest	3,163,020	3,510,121	111.0%	3,407,200	2,048,057	2,184,858	106.7%	2,417,048	1,973,583	1,276,218	64.7%
Other Sources	167,481,492	81,432,610	48.6%	65,068,045	120,060,060	41,992,946	35.0%	122,264,443	117,447,682	47,716,866	40.6%
Total Revenues	1,637,133,646	1,141,208,437	69.7%	1,514,407,368	1,452,566,854	1,028,758,650	70.8%	1,447,990,381	1,448,099,249	1,008,089,763	69.6%
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	788,328,410	476,505,618	60.4%	755,771,029	692,108,721	424,246,774	61.3%	660,611,066	691,536,744	420,831,222	60.9%
2100 Student Support	70,224,456	42,479,226	60.5%	66,023,129	59,879,098	37,210,083	62.1%	59,507,081	60,396,101	37,428,421	62.0%
2200 Instructional Staff Support	151,431,632	89,861,421	59.3%	155,387,136	144,755,491	86,443,447	59.7%	137,960,345	141,615,171	83,737,210	59.1%
2300 District Administration	7,351,822	3,794,305	51.6%	5,881,643	6,078,688	3,421,595	56.3%	5,205,114	5,413,251	3,009,408	55.6%
2400 School Administration	115,093,920	69,956,786	60.8%	98,562,869	96,483,143	57,655,428	59.8%	87,953,654	93,181,153	56,509,754	60.6%
2500 Business Support	51,462,416	27,522,660	53.5%	49,830,447	47,595,000	27,422,994	57.6%	43,508,006	44,641,482	25,776,522	57.7%
2600 Plant Operations & Maintenance	133,659,021	74,604,652	55.8%	118,046,299	132,977,817	71,252,443	53.6%	108,680,821	119,785,313	68,501,081	57.2%
2700 Transportation	85,372,104	53,161,682	62.3%	89,313,077	87,483,849	53,472,111	61.1%	80,102,175	84,212,976	51,475,218	61.1%
2900 Other Instruction Support	35,237	35,267	100.1%	35,645	31,929	32,344	101.3%	32,858	32,014	20,978	65.5%
3100 Food Service	102,380,612	35,577,370	34.8%	73,130,155	77,832,841	38,944,296	50.0%	86,854,952	90,920,403	43,382,250	47.7%
3200 Daycare Operations	454,467	81,103	17.8%	237,015	663,065	201,581	30.4%	652,490	651,835	261,702	40.1%
3300 Community Services	17,126,993	6,646,679	38.8%	12,355,671	15,523,580	6,608,829	42.6%	12,224,941	16,073,726	3,724,931	23.2%
4600 Site Improvement	99,712,675	27,332,674	27.4%	52,752,999	56,067,476	24,659,713	44.0%	49,013,776	53,267,265	20,874,433	39.2%
5100 Debt Service	60,260,691	39,897,904	66.2%	46,717,052	52,370,714	38,322,882	73.2%	53,390,012	52,370,714	42,876,874	81.9%
5200 Operating Transfers Out	55,733,598	44,272,674	79.4%	53,271,587	51,276,628	34,245,469	66.8%	64,978,496	51,203,118	33,833,231	66.1%
5300 Contingency	57,304,032	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures	1,795,932,087	991,730,022	55.2%	1,577,315,753	1,614,997,477	904,139,989	56.0%	1,450,675,787	1,606,963,197	892,243,236	55.5%
Ending Fund Balance	(665,825)	307,611,031		158,132,616	58,610,378	345,659,662		221,041,001	64,862,459	339,572,934	

As of February 28, 2019

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	260,104,294		Due To Other Funds	(101,822,643)
	Investments	165,208,061		Accounts Payable	(1,558,768)
	Accounts Receivable	354,541		Accrued Expenditures	<u>(79,904,139)</u>
	Due From Other Funds	37,306,134			
	Inventory	<u>3,751,482</u>			
				Total Liabilities	(183,285,551)
Total Assets		<u><u>466,724,513</u></u>			
				Fund Balance	
				Beginning Balance	(141,547,484)
				Revenues	(918,812,248)
				Expenditures	<u>776,920,770</u>
				Total Fund Balance	<u>(283,438,962)</u>
				Total Liabilities and Fund Balance	<u><u>(466,724,513)</u></u>

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

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year 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	441,178,970	100.1%	419,678,233	416,651,894	411,208,331	98.7%	397,432,143	399,957,815	380,026,397	95.0%
1115	Delinquent Property Taxes	4,900,000	2,732,300	55.8%	4,883,414	5,000,000	2,494,606	49.9%	4,895,473	5,000,000	2,708,455	54.2%
1117	Motor Vehicle Taxes	30,721,921	14,748,110	48.0%	29,567,758	29,972,997	14,511,666	48.4%	29,045,275	27,968,388	14,928,454	53.4%
1119	Franchise Taxes	12,230,907	154,790	1.3%	11,484,939	11,980,908	11,475,568	95.8%	10,793,940	9,626,131	10,730,348	111.5%
1131	Occupational License Taxes	170,493,750	83,578,023	49.0%	162,374,610	161,100,000	85,591,314	53.1%	156,387,646	160,930,927	81,980,017	50.9%
1191	Omitted Property Taxes	6,000,000	2,339,085	39.0%	6,008,970	5,100,000	2,331,638	45.7%	5,073,158	4,737,000	2,200,913	46.5%
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	258,674	54.1%	479,270	401,000	209,591	52.3%	393,452	529,000	146,008	27.6%
1510	Interest Income	3,015,000	3,339,272	110.8%	3,149,013	1,900,000	1,859,482	97.9%	1,918,637	1,900,000	1,028,921	54.2%
1900	Other Local Revenues	4,323,300	1,473,858	34.1%	5,860,813	4,283,000	2,774,641	64.8%	4,336,847	4,126,000	1,135,088	27.5%
3111	State SEEK Revenues	242,117,316	160,482,885	66.3%	248,012,271	246,348,362	164,800,165	66.9%	260,406,772	258,776,412	173,599,146	67.1%
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	897,216	47.4%	1,895,654	1,748,000	1,019,646	58.3%	1,747,810	1,748,000	1,019,578	58.3%
3900	On-Behalf Payments	298,211,921	202,955,407	68.1%	298,310,873	191,618,724	130,649,445	68.2%	192,194,317	190,927,188	128,878,525	67.5%
4100	Unrestricted Federal Revenues	8,000	9,385	117.3%	8,185	2,800	3,546	126.6%	2,831	4,700	400	8.5%
5220	Indirect Cost Transfers	5,498,897	2,977,121	54.1%	6,428,432	6,117,676	3,292,258	53.8%	6,139,152	5,808,743	3,735,478	64.3%
Total Revenues		1,222,193,027	918,812,248	75.2%	1,199,882,027	1,084,617,360	833,935,649	76.9%	1,073,159,680	1,074,498,304	804,039,501	74.8%
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	456,226,113	273,374,160	59.9%	426,785,808	424,178,051	262,982,926	62.0%	409,565,309	425,406,858	260,764,432	61.3%
0200	Employee Benefits	232,782,721	153,278,369	65.8%	229,680,379	159,680,680	100,464,645	62.9%	151,958,621	158,439,201	99,263,245	62.7%
0300	Professional/Technical Services	640,428	223,422	34.9%	313,941	660,745	179,061	27.1%	213,805	397,795	99,260	25.0%
0400	Property Services	724,503	219,116	30.2%	297,451	355,947	173,736	48.8%	340,671	375,167	228,734	61.0%
0500	Other Purchased Services	1,059,411	493,454	46.6%	578,196	948,588	264,930	27.9%	451,237	697,974	269,981	38.7%
0600	Supplies	15,915,257	5,852,776	36.8%	7,721,170	13,324,091	5,917,786	44.4%	8,164,723	13,353,815	6,054,804	45.3%
0700	Property	5,616,597	3,165,815	56.4%	4,268,539	4,729,985	2,795,101	59.1%	2,505,499	2,961,682	1,590,500	53.7%
0800	Miscellaneous	1,237,782	388,837	31.4%	506,361	572,912	377,682	65.9%	97,848	694,661	40,829	5.9%
1100	Instruction	714,202,812	436,995,950	61.2%	670,151,845	604,450,999	373,155,867	61.7%	573,297,713	602,327,152	368,311,785	61.1%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	41,864,957	24,839,641	59.3%	38,882,364	39,295,694	24,500,481	62.3%	37,595,010	38,320,323	23,984,121	62.6%
0200	Employee Benefits	21,388,573	14,181,194	66.3%	21,088,434	14,182,574	9,301,094	65.6%	13,925,417	13,621,033	9,006,484	66.1%
0300	Professional/Technical Services	1,842,662	890,304	48.3%	1,604,575	1,635,184	692,411	42.3%	1,530,804	1,597,916	776,843	48.6%
0400	Property Services	69,685	56,326	80.8%	51,488	54,234	47,006	86.7%	55,690	61,051	52,274	85.6%
0500	Other Purchased Services	184,832	95,425	51.6%	122,309	147,679	78,591	53.2%	139,162	145,313	79,794	54.9%
0600	Supplies	391,254	182,262	46.6%	251,141	321,000	123,824	38.6%	213,068	270,699	136,691	50.5%
0700	Property	76,308	39,035	51.2%	47,503	68,877	10,984	15.9%	50,599	93,032	15,825	17.0%
0800	Miscellaneous	25,719	15,836	61.6%	25,829	30,415	15,680	51.6%	30,358	36,454	19,020	52.2%
2100	Student Support	65,843,990	40,300,023	61.2%	62,073,643	55,735,658	34,770,071	62.4%	53,540,108	54,145,820	34,071,051	62.9%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	66,600,303	37,777,052	56.7%	68,731,931	73,481,397	42,833,679	58.3%	65,994,237	69,008,177	41,804,300	60.6%
0200	Employee Benefits	36,768,004	24,207,374	65.8%	36,464,088	25,392,321	16,515,509	65.0%	24,675,978	24,465,644	16,072,154	65.7%
0300	Professional/Technical Services	4,109,199	1,717,419	41.8%	1,557,934	2,362,080	833,881	35.3%	1,075,444	1,255,753	397,418	31.6%
0400	Property Services	314,026	170,686	54.4%	31,199	134,706	14,999	11.1%	124,305	137,501	63,393	46.1%
0500	Other Purchased Services	711,180	327,832	46.1%	484,914	625,556	241,400	38.6%	380,040	486,315	212,544	43.7%
0600	Supplies	4,380,810	2,413,833	55.1%	2,790,986	3,181,418	2,211,907	69.5%	2,044,374	2,778,332	1,382,907	49.8%
0700	Property	3,089,229	1,964,507	63.6%	2,442,970	2,701,221	1,694,090	62.7%	2,409,920	2,933,106	1,785,183	60.9%
0800	Miscellaneous	191,485	64,807	33.8%	94,573	101,149	41,449	41.0%	61,167	77,786	19,984	25.7%
2200	Instructional Staff Support	116,164,236	68,643,509	59.1%	112,598,595	107,979,847	64,386,914	59.6%	96,765,465	101,142,613	61,737,884	61.0%

		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	3,897,875	2,055,243	52.7%	2,563,463	2,859,821	1,561,860	54.6%	2,659,120	2,761,076	1,540,708	55.8%
0200	Employee Benefits	1,316,882	839,087	63.7%	1,219,998	998,114	657,984	65.9%	1,045,630	685,430	596,163	87.0%
0300	Professional/Technical Services	1,459,930	537,590	36.8%	1,557,146	1,484,489	838,804	56.5%	1,029,427	1,293,801	541,036	41.8%
0400	Property Services	19,550	17,740	90.7%	7,747	7,826	1,714	21.9%	353	500	150	30.0%
0500	Other Purchased Services	271,112	88,784	32.7%	106,329	245,695	76,598	31.2%	74,316	259,806	43,764	16.8%
0600	Supplies	16,504	57,681	349.5%	80,661	100,399	48,175	48.0%	80,180	113,453	63,712	56.2%
0700	Property	17,375	10,281	59.2%	71,325	78,369	34,824	44.4%	40,609	66,117	19,961	30.2%
0800	Miscellaneous	187,065	82,294	44.0%	83,684	83,712	83,034	99.2%	82,937	90,569	80,733	89.1%
2300	District Administration	7,186,293	3,688,701	51.3%	5,690,353	5,858,425	3,302,992	56.4%	5,012,572	5,270,753	2,886,226	54.8%
School Administration (Principal's Office)												
0100	Salaries	72,394,206	44,781,544	61.9%	61,518,146	63,615,633	38,764,802	60.9%	59,304,825	61,649,287	37,980,528	61.6%
0200	Employee Benefits	31,955,382	20,857,522	65.3%	30,800,851	22,919,304	14,892,621	65.0%	22,734,424	22,086,431	14,518,704	65.7%
0300	Professional/Technical Services	537,501	168,475	31.3%	242,907	390,165	131,809	33.8%	248,212	372,444	152,664	41.0%
0400	Property Services	476,155	187,105	39.3%	421,292	557,829	306,945	55.0%	342,886	604,930	282,861	46.8%
0500	Other Purchased Services	971,975	536,012	55.1%	788,483	982,129	528,745	53.8%	793,983	1,006,460	517,093	51.4%
0600	Supplies	5,457,331	1,773,652	32.5%	2,572,586	5,118,896	1,792,175	35.0%	2,789,148	5,147,921	1,916,969	37.2%
0700	Property	2,568,927	1,289,289	50.2%	1,674,830	2,308,497	903,440	39.1%	1,454,878	1,991,917	1,006,403	50.5%
0800	Miscellaneous	102,470	62,857	61.3%	80,944	199,016	46,407	23.3%	70,957	122,808	39,176	31.9%
2400	School Administration	114,463,947	69,656,456	60.9%	98,100,039	96,091,467	57,366,943	59.7%	87,739,313	92,982,197	56,414,397	60.7%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	22,649,906	13,110,310	57.9%	21,257,440	21,382,502	12,949,096	60.6%	19,804,786	20,647,110	12,130,198	58.8%
0200	Employee Benefits	14,294,746	9,149,879	64.0%	13,916,522	10,481,406	7,374,763	70.4%	10,220,972	9,259,373	6,110,600	66.0%
0300	Professional/Technical Services	1,882,982	918,780	48.8%	1,240,339	1,636,272	674,802	41.2%	1,534,362	1,714,101	952,119	55.5%
0400	Property Services	413,028	67,992	16.5%	382,589	482,043	101,438	21.0%	242,126	374,714	9,084	2.4%
0500	Other Purchased Services	5,286,327	1,617,210	30.6%	5,705,527	4,533,854	2,832,645	62.5%	4,783,862	4,750,045	3,213,225	67.6%
0600	Supplies	2,405,009	814,438	33.9%	2,301,716	2,534,878	761,388	30.0%	1,917,489	2,114,880	782,613	37.0%
0700	Property	3,392,179	1,364,180	40.2%	3,562,251	4,576,254	1,927,147	42.1%	3,392,747	3,735,779	1,732,395	46.4%
0800	Miscellaneous	396,282	108,182	27.3%	284,006	347,814	68,622	19.7%	293,644	353,978	98,436	27.8%
2500	Business Support	50,720,459	27,150,971	53.5%	48,650,390	45,975,023	26,689,900	58.1%	42,189,988	42,949,979	25,028,670	58.3%

		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	51,754,275	30,498,764	58.9%	49,182,148	53,136,216	30,570,811	57.5%	47,789,726	49,985,158	29,792,011	59.6%
0200	Employee Benefits	24,574,120	14,783,131	60.2%	22,399,966	23,050,491	13,826,286	60.0%	21,288,991	22,384,547	13,640,053	60.9%
0300	Professional/Technical Services	1,492,536	494,692	33.1%	1,399,641	1,594,156	682,916	42.8%	1,007,644	1,369,632	641,921	46.9%
0400	Property Services	23,693,809	11,759,268	49.6%	15,721,753	22,833,890	8,019,680	35.1%	11,128,486	15,563,115	6,681,935	42.9%
0500	Other Purchased Services	2,282,895	219,927	9.6%	2,011,917	3,248,139	1,484,736	45.7%	1,406,800	2,232,369	719,271	32.2%
0600	Supplies	25,510,329	14,615,422	57.3%	24,315,124	25,449,088	15,218,710	59.8%	23,950,922	25,665,334	15,561,496	60.6%
0700	Property	2,968,546	1,589,852	53.6%	2,490,420	3,112,682	1,142,429	36.7%	1,700,119	2,124,196	1,228,703	57.8%
0800	Miscellaneous	196,558	61,975	31.5%	121,253	138,303	68,706	49.7%	108,203	125,325	72,378	57.8%
2600	Plant Operations & Maintenance	132,473,068	74,023,030	55.9%	117,642,222	132,562,964	71,014,273	53.6%	108,380,891	119,449,676	68,337,768	57.2%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	44,438,958	29,600,569	66.6%	45,358,888	45,701,792	27,821,021	60.9%	43,689,512	42,059,617	27,445,022	65.3%
0200	Employee Benefits	18,671,928	13,753,734	73.7%	20,966,152	17,494,710	12,357,160	70.6%	20,485,597	18,540,033	12,062,950	65.1%
0300	Professional/Technical Services	122,637	(833,706)	-679.8%	(864,175)	123,380	(479,603)	-388.7%	(3,337,570)	118,405	(1,075,641)	-908.4%
0400	Property Services	52,451	21,909	41.8%	25,951	47,501	16,438	34.6%	30,421	55,763	18,118	32.5%
0500	Other Purchased Services	4,213,814	2,940,207	69.8%	3,001,722	2,915,249	2,053,579	70.4%	3,435,961	2,583,142	1,782,240	69.0%
0600	Supplies	9,165,642	5,764,350	62.9%	8,481,400	8,752,308	5,766,792	65.9%	9,254,747	9,973,595	6,646,690	66.6%
0700	Property	7,984,597	1,035,222	13.0%	10,814,113	11,272,183	5,281,085	46.9%	3,393,109	8,721,823	3,487,610	40.0%
0800	Miscellaneous	207,009	25,093	12.1%	59,390	80,812	36,259	44.9%	47,256	179,371	26,582	14.8%
2700	Transportation	84,857,035	52,307,378	61.6%	87,843,441	86,387,934	52,852,731	61.2%	76,999,033	82,231,750	50,393,570	61.3%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	33,966	25,985	76.5%	33,832	30,138	20,214	67.1%	31,186	30,301	20,099	66.3%
0200	Employee Benefits	1,271	1,360	106.9%	1,813	1,791	897	50.1%	1,672	1,713	878	51.3%
2900	Other Instruction Support	35,237	27,344	77.6%	35,645	31,929	21,111	66.1%	32,858	32,014	20,978	65.5%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		-	-	-		3,167	-	878	
0200	Employee Benefits	-	-		-	-	-		460	-	460	
0800	Miscellaneous	17,000	-		16,060	-	-		16,659	-	-	
3100	Food Service	17,000	-	0.0%	16,060	-	-		20,286	-	1,338	

		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	2,146,674	1,244,723	58.0%	1,936,833	2,098,894	1,242,458	59.2%	1,759,116	2,004,519	1,225,916	61.2%
0200	Employee Benefits	1,075,821	703,497	65.4%	1,042,476	755,091	470,301	62.3%	727,534	661,072	453,132	68.5%
0300	Professional/Technical Services	8,692	2,630	30.3%	235	4,869	-	0.0%	1,394	1,609	1,069	66.4%
0400	Property Services	2,200	-	0.0%	1,314	1,350	1,314	97.3%	-	-	(33)	
0500	Other Purchased Services	18,630	5,539	29.7%	14,560	17,100	11,174	65.3%	7,773	10,807	3,397	31.4%
0600	Supplies	24,060	8,003	33.3%	15,552	23,957	3,421	14.3%	11,779	13,520	2,450	18.1%
0700	Property	31,294	17,943	57.3%	13,428	20,003	6,112	30.6%	3,199	7,956	3,104	39.0%
0800	Miscellaneous	20,867	5,927	28.4%	3,499	8,358	1,350	16.2%	59	4,168	(36)	-0.9%
3300	Community Services	3,328,238	1,988,261	59.7%	3,027,897	2,929,622	1,736,131	59.3%	2,510,854	2,703,651	1,689,000	62.5%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	742,459	422,841	57.0%	717,019	727,025	436,391	60.0%	685,230	693,253	423,828	61.1%
0200	Employee Benefits	351,862	227,251	64.6%	346,746	270,527	179,126	66.2%	264,345	199,879	172,641	86.4%
0300	Professional/Technical Services	122,987	130	0.1%	1,429	4,900	1,054	21.5%	1,951	2,900	940	32.4%
0400	Property Services	1,000	455	45.5%	-	1,000	-	0.0%	903	1,000	903	90.3%
0500	Other Purchased Services	12,650	6,419	50.7%	8,582	14,200	4,394	30.9%	12,403	19,128	5,583	29.2%
0600	Supplies	26,236	8,253	31.5%	14,176	20,013	7,554	37.7%	14,348	23,401	8,553	36.5%
0700	Property	5,931	487	8.2%	23,874	27,111	13,510	49.8%	3,847	18,000	2,947	16.4%
0800	Miscellaneous	21,500	1,295	6.0%	1,335	2,700	770	28.5%	1,200	2,700	1,000	37.0%
4300	Architectural & Engineering	1,284,625	667,131	51.9%	1,113,161	1,067,476	642,797	60.2%	984,227	960,261	616,395	64.2%
5200	Operating Transfers Out	2,036,994	1,472,017	72.3%	4,999,296	1,570,802	1,510,476	96.2%	5,053,901	1,963,536	1,523,201	77.6%
5300	Contingency	57,304,032	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures		1,349,917,966	776,920,770	57.6%	1,211,942,587	1,234,511,584	687,450,207	55.7%	1,052,527,209	1,207,821,334	671,032,263	55.6%
Ending Fund Balance		13,822,545	283,438,962		141,547,484	3,713,821	300,093,486		153,608,044	(347,457)	265,982,811	

As of February 28, 2019

Special Revenue Fund (2) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	26,067,677		Accounts Payable	(116,943)
	Accounts Receivable	<u>158,340</u>		Due To Other Funds	<u>(23,550,002)</u>
Total Assets		<u><u>26,226,017</u></u>	Total Liabilities		(23,666,945)
				Fund Balance	
				Beginning Balance	(10,215,664)
				Revenues	(60,126,240)
				Expenditures	<u>67,782,832</u>
			Total Fund Balance		<u>(2,559,072)</u>
			Total Liabilities and Fund Balance		<u>(26,226,017)</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	20,979	15,372	73.3%	10,356	1,397	3,954	283.0%	7,615	4,864	3,503	72.0%
1700	Student Fees	24,481	24,481	100.0%	-	68,383	-	0.0%	-	41,858	-	0.0%
1900	Local Grants and Contributions	8,012,267	2,200,368	27.5%	12,003,218	5,858,829	5,225,244	89.2%	10,059,989	9,295,490	3,247,449	34.9%
3200	State Grants	31,071,570	17,631,770	56.7%	33,886,228	33,565,096	21,184,108	63.1%	36,817,000	36,616,683	23,540,590	64.3%
4300	Direct Federal Grants	756,464	799,816	105.7%	18,357,531	16,423,377	9,691,956	59.0%	16,762,516	16,714,255	7,751,236	46.4%
4500	Federal Grants Through State	76,606,827	36,242,066	47.3%	70,330,081	76,838,849	34,890,882	45.4%	74,822,375	76,656,010	38,153,036	10.1%
4700	Federal Grants Thru Intermediary	789,007	373,996	47.4%	907,069	752,977	436,947	58.0%	1,287,600	1,101,083	690,078	3465.0%
4810	Medicaid Reimbursement	3,210,114	1,363,280	42.5%	1,583,110	5,155,059	-	0.0%	2,082,200	4,085,400	1,390,533	16.9%
5210	Operating Transfers In	1,935,469	1,475,092	76.2%	1,950,269	1,522,397	1,515,395	99.5%	1,959,415	1,862,318	1,523,660	74.7%
Total Revenues		122,427,178	60,126,240	49.1%	139,027,862	140,186,364	72,948,486	52.0%	143,798,710	146,377,961	76,300,084	52.1%
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	67,195,985	36,968,366	55.0%	81,801,181	82,362,613	48,866,833	59.3%	83,822,680	85,302,027	50,768,734	59.5%
2100	Student Support	4,380,466	2,179,203	49.7%	3,949,486	4,143,440	2,440,012	58.9%	5,966,973	6,250,281	3,357,370	53.7%
2200	Instructional Staff Support	34,698,789	21,104,101	60.8%	42,625,636	36,258,927	21,959,445	60.6%	41,027,083	39,967,204	21,824,199	54.6%
2300	District Administration	165,529	105,604	63.8%	191,290	220,263	118,603	53.8%	192,542	142,498	123,182	86.4%
2400	School Administration	629,973	300,330	47.7%	462,830	391,676	288,484	73.7%	214,341	198,956	95,358	47.9%
2500	Business Support	741,957	371,689	50.1%	1,180,057	1,619,977	733,094	45.3%	1,318,018	1,691,503	747,852	44.2%
2600	Plant Operations & Maintenance	990,468	548,745	55.4%	324,114	243,314	186,006	76.4%	236,748	201,275	127,036	63.1%
2700	Transportation	515,069	854,304	165.9%	1,469,636	1,095,915	619,381	56.5%	3,103,142	1,981,226	1,081,648	54.6%
3300	Community Services	10,981,749	4,250,289	38.7%	7,153,686	10,224,173	4,293,437	42.0%	7,162,197	9,871,067	-	0.0%
4600	Site Improvement	-	-		-	-	-		-	-	-	
5200	Operating Transfers Out	2,170,913	1,092,278	50.3%	2,626,084	2,933,826	1,559,986	53.2%	2,493,691	2,433,582	1,485,679	0.0%
Total Expenditures		122,470,898	67,782,832	55.3%	141,784,000	139,494,124	81,076,514	58.1%	145,537,415	148,248,171	83,862,725	56.6%
Ending Fund Balance		10,171,944	2,559,072		10,215,664	13,664,042	4,843,775		12,971,802	12,840,297	7,147,866	

As of February 28, 2019

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>3,725,503</u>	Accounts Payable	<u>(60,229)</u>
Total Assets	<u><u>3,725,503</u></u>	Total Liabilities	<u><u>(60,229)</u></u>
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(2,961,319)
		Expenditures	<u>1,878,734</u>
		Total Fund Balance	<u>(3,665,274)</u>
		Total Liabilities and Fund Balance	<u><u>(3,725,503)</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	2,608,443	2,698,557	103.5%	3,639,006	2,279,034	2,232,828	98.0%	2,303,562	1,690,667	1,690,161	100.0%
1900 Local Grants and Contributions	261,755	262,762	100.4%	272,353	195,609	195,609	100.0%	202,260	75,874	75,874	100.0%
Total Revenues	2,870,198	2,961,319	103.2%	3,911,359	2,474,643	2,428,437	98.1%	2,505,822	1,766,541	1,766,035	100.0%
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	5,585,453	1,845,856	33.0%	2,588,886	3,973,356	1,516,577	38.2%	2,042,635	2,799,410	1,084,424	38.7%
2600 Plant Operations & Maintenance	195,485	32,878	16.8%	79,963	171,539	52,164	30.4%	63,182	134,362	36,277	27.0%
Total Expenditures	5,780,938	1,878,734	32.5%	2,668,849	4,144,895	1,568,741	37.8%	2,105,817	2,933,772	1,120,702	38.2%
Ending Fund Balance	(328,051)	3,665,274		2,582,689	(330,073)	2,199,875	-666.5%	1,340,179	(1,167,231)	645,334	-55.3%
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 February 28, 2019

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>14,773,984</u>	Beginning Balance	(9,459,699)
		Revenues	(38,039,472)
Total Assets	<u><u>14,773,984</u></u>	Expenditures	<u>32,725,187</u>
		Total Fund Balance	<u>(14,773,984)</u>
		Total Liabilities and Fund Balance	<u><u>(14,773,984)</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	9,020,450	Due To Other Funds	(2,818,037)
Due From Other Funds	<u>51,102,866</u>	Accounts Payable	<u>(4,015)</u>
Total Assets	<u><u>60,123,316</u></u>	Total Liabilities	(2,822,052)
		Fund Balance	
		Beginning Balance	(46,860,175)
		Revenues	(40,069,748)
		Expenditures	<u>29,628,659</u>
		Total Fund Balance	<u>(57,301,264)</u>
		Total Liabilities and Fund Balance	<u><u>(60,123,316)</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	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	32,725,187	82.8%	29,069,266	34,680,000	21,432,960	61.8%	41,724,549	34,680,000	20,882,394	60.2%
39,518,221	32,725,187	82.8%	29,069,266	34,680,000	21,432,960	61.8%	41,724,549	34,680,000	20,882,394	60.2%
9,459,699	14,773,984		9,459,699	1,092,048	17,089,372		1,092,048	7,338,517	21,926,689	
-	54,621		124,902	-	240,442		420,989	-	210,711	
-	-		45,497	-	-		73,261	-	202,917	
98,428,050	30,184,000	30.7%	-	55,000,000	-	0.0%	44,955,100	52,307,004	7,120,000	13.6%
-	9,831,127		4,556,264	-	1,388,150		18,653,921	-	1,546,889	
98,428,050	40,069,748	40.7%	4,726,663	55,000,000	1,628,592	3.0%	64,103,271	52,307,004	9,080,517	17.4%
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	26,665,543	27.1%	51,639,838	55,000,000	24,016,916	43.7%	48,029,549	52,307,004	20,258,038	38.7%
-	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	29,628,659	30.1%	55,707,042	55,000,000	27,066,448	49.2%	58,811,275	52,307,004	30,840,878	59.0%
46,860,175	57,301,264		46,860,175	97,840,554	72,402,698		97,840,554	92,548,558	70,788,198	

As of February 28, 2019

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(39,706,903)
Expenditures	39,706,903
	<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	1,767,865	Due To Other Funds	(6,395,115)
Accounts Receivable	4,981,442	Accounts Payable	(349,639.69)
Inventory	4,677,198	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/> 48,685,823	Total Liabilities	(104,631,813)
		Fund Balance	
		Beginning Balance	54,320,784
		Revenues	(35,837,007)
		Expenditures	37,462,213
			<hr/>
		Total Fund Balance	<hr/> 55,945,990
		Total Liabilities and Fund Balance	<hr/> <hr/> (48,685,823)

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	8,409,953	88.5%	9,449,764	7,900,000	8,444,042	106.9%	8,171,637	7,900,000	7,300,397	92.4%
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	29,987,409	62.3%	34,659,363	43,407,000	27,450,292	63.2%	35,173,067	43,407,000	27,027,159	62.3%
Total Revenues	60,260,691	39,706,903	65.9%	46,717,052	52,370,714	37,198,982	71.0%	45,948,682	52,370,714	35,630,823	68.0%
Debt Service Expenditures											
5100 Debt Service	60,260,691	39,706,903	65.9%	46,717,052	52,370,714	37,198,982	71.0%	45,948,682	52,370,714	35,630,823	68.0%
Total Expenditures	60,260,691	39,706,903	65.9%	46,717,052	52,370,714	37,198,982	71.0%	45,948,682	52,370,714	35,630,823	68.0%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	100,000	92,343	92.3%	101,428	101,428	62,776	61.9%	65,491	65,491	30,995	47.3%
1600 Food Sales	4,500,000	1,771,526	39.4%	3,004,729	5,290,000	2,084,730	39.4%	3,685,798	5,930,000	2,547,827	43.0%
1900 Local Contributions	71,943	33,178	46.1%	5,855	33,100	5,765	17.4%	34,127	34,132	15,012	44.0%
3200 State Grants	530,000	-	0.0%	514,501	-	-		-	-	-	
3900 On-Behalf Payments	4,550,566	2,624,060	57.7%	4,550,566	3,687,631	2,516,779	68.2%	3,687,631	3,475,939	2,378,392	68.4%
4500 Federal Grants Through State	70,890,400	31,315,901	44.2%	54,519,788	56,983,897	31,541,664	55.4%	55,298,421	62,924,772	32,492,319	51.6%
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	80,652,909	35,837,007	44.4%	69,854,204	70,333,393	36,211,715	51.5%	68,991,074	72,488,936	37,464,545	51.7%
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	35,577,370	34.8%	73,114,095	77,832,841	38,944,296	50.0%	86,834,666	90,711,851	39,129,245	43.1%
5100 Debt Service	-	-		-	-	1,123,900		-	-	-	
5200 Operating Transfers Out	3,360,000	1,884,843	56.1%	3,807,348	3,360,000	2,332,596	69.4%	3,650,413	3,394,000	2,249,799	
Total Expenditures	105,723,612	37,462,213	35.4%	76,921,443	81,192,841	42,400,792	52.2%	90,485,079	94,105,851	41,379,044	44.0%
Ending Fund Balance	(79,391,487)	(55,945,990)		(54,320,784)	(58,112,993)	(53,442,622)		(47,253,545)	(47,376,455)	(29,674,039)	

As of February 28, 2019

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	531,150		Accounts Payable	(706)
	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>677,802</u></u>	Total Liabilities		(810,219)
			Fund Balance		
				Beginning Balance	247,191
				Revenues	(195,877)
				Expenditures	<u>81,103</u>
			Total Fund Balance		<u>132,417</u>
			Total Liabilities and Fund Balance		<u><u>(677,802)</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>(44,218)</u>		Beginning Balance	(44,782)
				Revenues	(31,824)
Total Liabilities		<u><u>(44,218)</u></u>		Expenditures	<u>120,824</u>
			Total Fund Balance		<u>44,218</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	4,046	4,046	100.0%	3,827	85,677	1,129	1.3%	66,756	66,756	36,574	54.8%
3200 State Grants	143,950	168,345	116.9%	303,728	160,638	160,638	100.0%	307,840	307,840	127,794	41.5%
3900 On-Behalf Payments	38,474	23,486	61.0%	38,474	44,792	30,572	68.3%	44,792	42,101	28,736	68.3%
Total Revenues	186,470	195,877	105.0%	346,029	291,107	192,339	66.1%	419,388	416,697	193,103	46.3%
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	81,103	17.8%	237,015	663,065	201,581	30.4%	652,490	651,835	261,702	40.1%
Total Expenditures	454,467	81,103	17.8%	237,015	663,065	201,581	30.4%	652,490	651,835	261,702	40.1%
Ending Fund Balance	(515,189)	(132,417)		(247,191)	(728,163)	(365,447)		(356,205)	(358,241)	(191,702)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	23,000	7,785	33.8%	24,224	23,061	10,010	43.4%	20,643	50,401	6,492	12.9%
1900 Local Contributions	21,684	22,114	102.0%	37,630	37,630	23,760	63.1%	30,075	30,075	22,780	75.7%
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	2,722	68.3%	3,987	4,627	3,155	68.2%
5210 Operating Transfers In	96,925	1,925	2.0%	94,449	98,107	-	0.0%	101,343	101,343	-	0.0%
Total Revenues	146,545	31,824	21.7%	161,239	162,785	36,492	22.4%	156,048	186,446	32,427	17.4%
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	101,409	90.0%	104,550	107,061	105,388	98.4%	103,722	114,697	84,918	74.0%
2200 Instructional Staff Support	48,780	8,650	17.7%	21,476	66,242	20,321	30.7%	613	48,681	13,302	27.3%
3300 Community Services	29,861	10,765	36.1%	31,103	30,155	18,246	60.5%	38,181	65,349	21,688	33.2%
Total Expenditures	191,327	120,824	63.2%	157,129	203,457	143,955	70.8%	142,516	228,726	119,908	52.4%
Ending Fund Balance	-	(44,218)		44,782	(0)	(66,792)		40,672	(15,140)	(60,341)	

As of February 28, 2019

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	233,083		Unfunded Pension Liabilities	(383)
	Due From Other Funds	4,334		Deferred Inflows - Pension Investments	(24)
	Deferred Outflows - Pension Contributions	<u>74</u>			
					(407)
Total Assets		<u><u>237,490</u></u>	Fund Balance		
			Beginning Balance		(231,405)
			Revenues		(94,682)
			Expenditures		<u>89,004</u>
			Total Fund Balance		<u>(237,083)</u>
			Total Liabilities and Fund Balance		<u><u>(237,490)</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	411,442		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>775,275</u></u>	Total Liabilities		(2,008,298)
			Fund Balance		
			Beginning Balance		1,214,381
			Revenues		(596,554)
			Expenditures		<u>615,196</u>
			Total Fund Balance		<u>1,233,023</u>
			Total Liabilities and Fund Balance		<u><u>(775,275)</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	2,651	2,651	100.0%	2,579	2,579	1,448	56.2%	1,326	1,326	699	52.7%
1800 Daycare Fees	216,275	75,050	34.7%	212,071	276,788	160,528	58.0%	230,087	283,139	193,568	68.4%
3900 On-Behalf Payments	31,625	16,980	53.7%	31,625	34,618	23,646	68.3%	34,618	38,142	26,223	68.8%
Total Revenues	250,551	94,682	37.8%	246,275	313,985	185,622	59.1%	266,031	322,607	220,491	68.3%
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	-	1,427		28,976	30,627	19,022	62.1%	26,404	26,469	15,697	59.3%
2200 Instructional Staff Support	476,625	82,577	17.3%	139,181	450,475	76,767	17.0%	167,184	456,673	161,825	35.4%
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	89,004	18.5%	173,077	486,102	100,708	20.7%	194,047	488,142	177,981	36.5%
Ending Fund Balance	331	237,083		231,405	(13,910)	243,121		158,207	(79,312)	128,733	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	871,788	500,921	57.5%	889,911	889,911	643,202	72.3%	902,635	915,944	570,597	62.3%
3900 On-Behalf Payments	179,135	95,633	53.4%	179,135	146,311	99,851	68.2%	146,311	121,392	83,396	68.7%
Total Revenues	1,050,923	596,554	56.8%	1,069,046	1,036,222	743,053	71.7%	1,048,946	1,037,336	653,993	63.0%
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	1,231,474	592,611	48.1%	1,095,591	1,184,065	583,086	49.2%	1,317,912	966,989	565,663	58.5%
2200 Instructional Staff Support	43,202	22,584	52.3%	2,248	-	-		-	-	-	
Total Expenditures	1,274,676	615,196	48.3%	1,097,839	1,184,065	583,086	49.2%	1,317,912	966,989	565,663	58.5%
Ending Fund Balance	(1,438,134)	(1,233,023)		(1,214,381)	(1,333,432)	(1,025,621)		(1,185,588)	(846,275)	(828,292)	

As of February 28, 2019

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Fund Balance	
Cash	975,346	Beginning Balance	(2,973,074)
Investments	1,308,767	Revenues	(415,330)
Accounts Receivable	<u>706,927</u>	Expenditures	<u>397,364</u>
Total Assets	<u><u>2,991,040</u></u>	Total Fund Balance	<u><u>(2,991,040)</u></u>
		Total Liabilities and Fund Balance	<u><u>(2,991,040)</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	5,861	24.0%	18,922	42,654	16,756	39.3%	2,990	1,902	1,388	73.0%
482,023	409,468	84.9%	2,312,304	2,330,628	1,447,244	62.1%	3,396,572	2,917,801	2,881,377	98.8%
506,413	415,330	82.0%	2,331,226	2,373,281	1,463,999	61.7%	3,399,562	2,919,703	2,882,765	98.7%
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%
2,787,145	397,364	14.3%	2,142,985	2,339,630	561,015	24.0%	2,513,709	3,433,659	2,014,243	58.7%
2,787,145	397,364	14.3%	2,142,985	2,339,630	561,015	24.0%	2,513,709	3,433,659	2,014,243	58.7%
692,342	2,991,040		2,973,074	2,818,484	3,687,817		2,784,833	1,385,024	2,767,502	