

Monthly Financial Report
Through March 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	472,524,709	98.5%	456,911,397	450,951,894	453,693,927	100.6%	432,706,454	434,257,815	428,788,049	98.7%
Occupational Taxes	170,493,750	94,355,004	55.3%	162,374,610	161,100,000	96,054,580	59.6%	156,387,646	160,930,927	92,352,131	57.4%
Other Taxes	55,574,828	37,726,018	67.9%	53,658,833	53,975,905	35,345,072	65.5%	51,729,620	49,343,519	35,215,655	71.4%
Local Grants	8,824,491	3,166,726	35.9%	14,587,875	10,031,264	7,278,999	72.6%	13,658,821	8,191,159	6,634,983	81.0%
State Sources											
SEEK Program	242,117,316	180,682,296	74.6%	248,012,271	246,348,362	185,042,514	75.1%	260,406,772	258,776,412	195,121,209	75.4%
Other State Revenues	344,948,436	259,857,151	75.3%	348,439,029	240,529,886	178,601,709	74.3%	244,169,846	237,429,844	179,839,075	75.7%
KSFCC Allocation	9,500,000	8,409,953	88.5%	9,449,764	7,900,000	9,211,373	116.6%	8,171,637	7,900,000	8,058,678	102.0%
Federal Grants	154,983,744	83,301,157	53.7%	152,498,344	160,021,780	91,143,452	57.0%	156,078,094	149,501,785	96,582,866	64.6%
Interest	3,167,008	4,124,290	130.2%	3,407,200	2,000,344	2,418,577	120.9%	2,417,048	1,926,026	1,552,625	80.6%
Other Sources	167,755,459	85,715,387	51.1%	65,068,045	114,547,666	46,001,298	40.2%	122,264,443	114,008,717	50,870,649	44.6%
Total Revenues	1,637,236,767	1,229,862,691	75.1%	1,514,407,368	1,447,407,101	1,104,791,501	76.3%	1,447,990,381	1,422,266,204	1,095,015,920	77.0%
Non-Operating Funds											
Beginning Balance	158,135,042	158,135,042	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	787,964,976	544,233,491	69.1%	755,771,029	692,610,091	491,478,271	71.0%	660,611,066	686,941,595	486,434,628	70.8%
2100 Student Support	70,205,651	48,466,917	69.0%	66,023,129	58,980,329	42,725,679	72.4%	59,507,081	58,097,555	43,187,129	74.3%
2200 Instructional Staff Support	151,838,439	101,467,114	66.8%	155,387,136	141,526,219	98,466,924	69.6%	137,960,345	144,487,002	95,389,602	66.0%
2300 District Administration	7,432,837	4,330,344	58.3%	5,881,643	5,931,298	3,827,487	64.5%	5,205,114	5,301,302	3,525,609	66.5%
2400 School Administration	115,177,407	79,521,692	69.0%	98,562,869	96,238,147	65,753,002	68.3%	87,953,654	93,161,351	64,228,180	68.9%
2500 Business Support	51,378,834	30,751,730	59.9%	49,830,447	47,246,232	30,536,572	64.6%	43,508,006	44,638,741	28,594,865	64.1%
2600 Plant Operations & Maintenance	133,656,783	83,266,084	62.3%	118,046,299	132,808,304	79,860,397	60.1%	108,680,821	119,585,111	77,320,164	64.7%
2700 Transportation	86,521,577	60,094,425	69.5%	89,313,077	88,412,284	60,790,905	68.8%	80,102,175	85,863,738	58,678,091	68.3%
2900 Other Instruction Support	35,237	31,756	90.1%	35,645	31,929	39,219	122.8%	32,858	32,014	24,383	76.2%
3100 Food Service	102,462,407	40,644,797	39.7%	73,130,155	74,493,925	44,733,987	60.1%	86,854,952	90,920,403	50,388,524	55.4%
3200 Daycare Operations	454,467	91,922	20.2%	237,015	771,039	228,128	29.6%	652,490	783,939	299,190	38.2%
3300 Community Services	17,314,956	7,749,138	44.8%	12,353,245	15,033,683	8,767,268	58.3%	12,224,941	13,268,053	4,110,295	31.0%
4600 Site Improvement	99,738,268	28,987,550	29.1%	52,752,999	48,284,312	37,670,229	78.0%	49,013,776	50,960,261	21,676,775	42.5%
5100 Debt Service	60,260,691	42,737,916	70.9%	46,717,052	52,370,714	42,018,708	80.2%	53,390,012	52,370,714	45,442,864	86.8%
5200 Operating Transfers Out	55,733,353	47,622,698	85.4%	53,271,587	51,276,628	37,819,058	73.8%	64,978,496	51,768,203	35,874,428	69.3%
5300 Contingency	56,322,150	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	3,188	0.0%
Total Expenditures	1,796,498,032	1,119,997,574	62.3%	1,577,313,327	1,599,884,570	1,044,715,832	65.3%	1,450,675,787	1,599,841,913	1,015,177,917	63.5%
Ending Fund Balance	(1,126,223)	268,000,158		158,135,042	68,563,532	281,116,670		221,041,001	46,150,698	303,564,410	

As of March 31, 2019

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	225,309,157		Due To Other Funds	(112,909,086)
	Investments	165,208,061		Accounts Payable	(989,390)
	Accounts Receivable	256,615		Accrued Expenditures	<u>(85,362,413)</u>
	Due From Other Funds	51,714,949			
	Inventory	<u>3,669,333</u>			
				Total Liabilities	(199,260,889)
Total Assets		<u><u>446,158,116</u></u>			
				Fund Balance	
				Beginning Balance	(141,547,484)
				Revenues	(987,560,323)
				Expenditures	<u>882,210,580</u>
				Total Fund Balance	<u>(246,897,227)</u>
				Total Liabilities and Fund Balance	<u><u>(446,158,116)</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	434,581,598	98.6%	419,678,233		416,651,894	416,460,763	100.0%	397,432,143		399,957,815	393,513,738	98.4%
1115	Delinquent Property Taxes	4,900,000	2,828,143	57.7%	4,883,414		5,000,000	2,588,520	51.8%	4,895,473		5,000,000	2,817,031	56.3%
1117	Motor Vehicle Taxes	30,721,921	18,190,596	59.2%	29,567,758		29,972,997	17,226,224	57.5%	29,045,275		27,968,388	17,545,589	62.7%
1119	Franchise Taxes	12,230,907	12,681,043	103.7%	11,484,939		11,980,908	11,484,939	95.9%	10,793,940		9,626,131	10,730,348	111.5%
1131	Occupational License Taxes	170,493,750	94,355,004	55.3%	162,374,610		161,100,000	96,054,580	59.6%	156,387,646		160,930,927	92,352,131	57.4%
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	269,216	56.3%	479,270		401,000	209,591	52.3%	393,452		529,000	146,008	27.6%
1510	Interest Income	3,015,000	3,909,309	129.7%	3,149,013		1,900,000	2,078,173	109.4%	1,918,637		1,900,000	1,280,694	67.4%
1900	Other Local Revenues	4,323,300	1,477,097	34.2%	5,860,813		4,283,000	2,804,311	65.5%	4,336,847		4,126,000	1,193,416	28.9%
3111	State SEEK Revenues	242,117,316	180,682,296	74.6%	248,012,271		246,348,362	185,042,514	75.1%	260,406,772		258,776,412	195,121,209	75.4%
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	1,047,140	55.3%	1,895,654		1,748,000	1,165,436	66.7%	1,747,810		1,748,000	1,165,231	66.7%
3900	On-Behalf Payments	298,211,921	230,016,128	77.1%	298,310,873		191,618,724	148,069,399	77.3%	192,194,317		190,927,188	146,062,328	76.5%
4100	Unrestricted Federal Revenues	8,000	9,385	117.3%	8,185		2,800	8,185	292.3%	2,831		4,700	2,831	60.2%
5220	Indirect Cost Transfers	5,498,897	3,487,133	63.4%	6,428,432		6,117,676	3,885,412	63.5%	6,139,152		5,808,743	4,301,715	74.1%
Total Revenues		1,222,193,027	987,560,323	80.8%	1,199,882,027		1,084,617,360	891,123,435	82.2%	1,073,159,680		1,074,498,304	870,354,957	81.0%
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	456,032,947	313,534,187	68.8%	426,785,808	424,178,051	307,593,687	72.5%	409,565,309	425,406,858	303,631,098	71.4%
0200 Employee Benefits	232,702,805	174,029,633	74.8%	229,680,379	159,680,680	114,204,257	71.5%	151,958,621	158,439,201	112,783,381	71.2%
0300 Professional/Technical Services	583,385	236,954	40.6%	313,941	660,745	194,872	29.5%	213,805	397,795	111,295	28.0%
0400 Property Services	447,892	241,848	54.0%	297,451	355,947	207,316	58.2%	340,671	375,167	257,974	68.8%
0500 Other Purchased Services	1,013,804	526,734	52.0%	578,196	948,588	308,565	32.5%	451,237	697,974	308,353	44.2%
0600 Supplies	15,817,226	6,329,369	40.0%	7,721,170	13,324,091	6,152,195	46.2%	8,164,723	13,353,815	6,458,218	48.4%
0700 Property	5,607,647	3,500,839	62.4%	4,268,539	4,729,985	2,902,184	61.4%	2,505,499	2,961,682	1,786,133	60.3%
0800 Miscellaneous	1,197,754	403,290	33.7%	506,361	572,912	386,125	67.4%	97,848	694,661	46,200	6.7%
1100 Instruction	713,403,460	498,802,854	69.9%	670,151,845	604,450,999	431,949,201	71.5%	573,297,713	602,327,152	425,382,651	70.6%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	41,866,835	28,402,720	67.8%	38,882,364	39,295,694	28,202,104	71.8%	37,595,010	38,320,323	27,610,710	72.1%
0200 Employee Benefits	21,385,488	16,073,346	75.2%	21,088,434	14,182,574	10,541,920	74.3%	13,925,417	13,621,033	10,213,954	75.0%
0300 Professional/Technical Services	1,828,802	1,021,439	55.9%	1,604,575	1,635,184	856,039	52.4%	1,530,804	1,597,916	1,035,829	64.8%
0400 Property Services	65,534	56,326	85.9%	51,488	54,234	47,756	88.1%	55,690	61,051	52,274	85.6%
0500 Other Purchased Services	195,618	111,332	56.9%	122,309	147,679	91,762	62.1%	139,162	145,313	91,935	63.3%
0600 Supplies	388,176	198,257	51.1%	251,141	321,000	144,514	45.0%	213,068	270,699	151,107	55.8%
0700 Property	86,454	41,168	47.6%	47,503	68,877	16,169	23.5%	50,599	93,032	18,860	20.3%
0800 Miscellaneous	26,619	16,883	63.4%	25,829	30,415	16,675	54.8%	30,358	36,454	18,154	49.8%
2100 Student Support	65,843,527	45,921,470	69.7%	62,073,643	55,735,658	39,916,939	71.6%	53,540,108	54,145,820	39,192,822	72.4%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	66,571,786	42,959,902	64.5%	68,731,931	73,481,397	49,193,501	66.9%	65,994,237	69,008,177	48,065,880	69.7%
0200 Employee Benefits	36,779,890	27,428,103	74.6%	36,464,088	25,392,321	18,704,210	73.7%	24,675,978	24,465,644	18,221,332	74.5%
0300 Professional/Technical Services	4,171,434	1,764,718	42.3%	1,557,934	2,362,080	938,017	39.7%	1,075,444	1,255,753	573,188	45.6%
0400 Property Services	360,804	177,071	49.1%	31,199	134,706	20,376	15.1%	124,305	137,501	66,116	48.1%
0500 Other Purchased Services	733,419	391,796	53.4%	484,914	625,556	286,219	45.8%	380,040	486,315	252,191	51.9%
0600 Supplies	4,409,783	2,551,126	57.9%	2,790,986	3,181,418	2,369,665	74.5%	2,044,374	2,778,332	1,569,021	56.5%
0700 Property	3,397,090	2,086,841	61.4%	2,442,970	2,701,221	1,763,141	65.3%	2,409,920	2,933,106	1,852,917	63.2%
0800 Miscellaneous	196,186	68,703	35.0%	94,573	101,149	51,101	50.5%	61,167	77,786	32,651	42.0%
2200 Instructional Staff Support	116,620,391	77,428,262	66.4%	112,598,595	107,979,847	73,326,229	67.9%	96,765,465	101,142,613	70,633,295	69.8%

		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	%
District Administration (Superintendent, Board)												
0100	Salaries	3,897,875	2,318,168	59.5%	2,563,463	2,859,821	1,752,012	61.3%	2,659,120	2,761,076	1,744,051	63.2%
0200	Employee Benefits	1,293,518	947,738	73.3%	1,219,998	998,114	742,466	74.4%	1,045,630	685,430	675,490	98.5%
0300	Professional/Technical Services	1,464,339	659,231	45.0%	1,557,146	1,484,489	943,085	63.5%	1,029,427	1,293,801	749,103	57.9%
0400	Property Services	23,220	17,740	76.4%	7,747	7,826	3,492	44.6%	353	500	150	30.0%
0500	Other Purchased Services	274,823	94,117	34.2%	106,329	245,695	80,530	32.8%	74,316	259,806	46,641	18.0%
0600	Supplies	122,191	68,713	56.2%	80,661	100,399	53,248	53.0%	80,180	113,453	65,654	57.9%
0700	Property	17,375	10,281	59.2%	71,325	78,369	35,250	45.0%	40,609	66,117	25,574	38.7%
0800	Miscellaneous	173,967	82,294	47.3%	83,684	83,712	83,199	99.4%	82,937	90,569	80,733	89.1%
2300	District Administration	7,267,308	4,198,282	57.8%	5,690,353	5,858,425	3,693,283	63.0%	5,012,572	5,270,753	3,387,397	64.3%
School Administration (Principal's Office)												
0100	Salaries	72,517,767	51,074,580	70.4%	61,518,146	63,615,633	44,322,368	69.7%	59,304,825	61,649,287	43,328,897	70.3%
0200	Employee Benefits	31,926,406	23,637,163	74.0%	30,800,851	22,919,304	16,883,023	73.7%	22,734,424	22,086,431	16,445,494	74.5%
0300	Professional/Technical Services	552,020	193,638	35.1%	242,907	390,165	145,712	37.3%	248,212	372,444	177,845	47.8%
0400	Property Services	482,245	229,531	47.6%	421,292	557,829	338,828	60.7%	342,886	604,930	293,518	48.5%
0500	Other Purchased Services	1,046,898	608,278	58.1%	788,483	982,129	582,355	59.3%	793,983	1,006,460	558,256	55.5%
0600	Supplies	5,285,543	1,955,381	37.0%	2,572,586	5,118,896	2,009,892	39.3%	2,789,148	5,147,921	2,143,038	41.6%
0700	Property	2,625,973	1,414,802	53.9%	1,674,830	2,308,497	1,094,241	47.4%	1,454,878	1,991,917	1,116,094	56.0%
0800	Miscellaneous	115,873	63,398	54.7%	80,944	199,016	47,768	24.0%	70,957	122,808	43,671	35.6%
2400	School Administration	114,552,724	79,176,770	69.1%	98,100,039	96,091,467	65,424,187	68.1%	87,739,313	92,982,197	64,106,814	68.9%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	22,631,361	14,806,643	65.4%	21,257,440	21,382,502	14,540,740	68.0%	19,804,786	20,647,110	13,646,790	66.1%
0200	Employee Benefits	14,294,746	10,111,004	70.7%	13,916,522	10,481,406	8,205,139	78.3%	10,220,972	9,259,373	6,807,369	73.5%
0300	Professional/Technical Services	1,830,182	1,006,909	55.0%	1,240,339	1,636,272	816,967	49.9%	1,534,362	1,714,101	1,032,244	60.2%
0400	Property Services	425,478	147,150	34.6%	382,589	482,043	257,302	53.4%	242,126	374,714	81,587	21.8%
0500	Other Purchased Services	5,297,327	1,776,721	33.5%	5,705,527	4,533,854	2,906,507	64.1%	4,783,862	4,750,045	3,237,360	68.2%
0600	Supplies	2,738,601	938,156	34.3%	2,301,716	2,534,878	769,115	30.3%	1,917,489	2,114,880	838,726	39.7%
0700	Property	3,030,995	1,425,372	47.0%	3,562,251	4,576,254	2,120,660	46.3%	3,392,747	3,735,779	1,963,171	52.6%
0800	Miscellaneous	396,352	109,675	27.7%	284,006	347,814	102,095	29.4%	293,644	353,978	129,139	36.5%
2500	Business Support	50,645,042	30,321,630	59.9%	48,650,390	45,975,023	29,718,524	64.6%	42,189,988	42,949,979	27,736,386	64.6%

		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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	51,685,517	34,282,010	66.3%	49,182,148	53,136,216	34,316,207	64.6%	47,789,726	49,985,158	33,582,404	67.2%
0200	Employee Benefits	24,529,642	16,658,941	67.9%	22,399,966	23,050,491	15,590,465	67.6%	21,288,991	22,384,547	15,391,904	68.8%
0300	Professional/Technical Services	1,495,973	865,713	57.9%	1,399,641	1,594,156	906,622	56.9%	1,007,644	1,369,632	706,286	51.6%
0400	Property Services	24,182,347	12,551,316	51.9%	15,721,753	22,833,890	8,851,246	38.8%	11,128,486	15,563,115	7,475,499	48.0%
0500	Other Purchased Services	2,281,657	341,498	15.0%	2,011,917	3,248,139	1,584,137	48.8%	1,406,800	2,232,369	918,154	41.1%
0600	Supplies	25,508,148	16,086,742	63.1%	24,315,124	25,449,088	17,011,596	66.8%	23,950,922	25,665,334	17,696,540	69.0%
0700	Property	2,951,828	1,715,308	58.1%	2,490,420	3,112,682	1,225,803	39.4%	1,700,119	2,124,196	1,295,390	61.0%
0800	Miscellaneous	196,409	94,268	48.0%	121,253	138,303	108,268	78.3%	108,203	125,325	78,832	62.9%
2600	Plant Operations & Maintenance	132,831,523	82,595,799	62.2%	117,642,222	132,562,964	79,594,345	60.0%	108,380,891	119,449,676	77,145,009	64.6%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	45,213,958	33,409,332	73.9%	45,358,888	45,701,792	32,311,025	70.7%	43,689,512	42,059,617	31,757,831	75.5%
0200	Employee Benefits	18,673,828	15,593,528	83.5%	20,966,152	17,494,710	14,100,639	80.6%	20,485,597	18,540,033	13,788,733	74.4%
0300	Professional/Technical Services	122,675	(794,275)	-647.5%	(864,175)	123,380	(486,720)	-394.5%	(3,337,570)	118,405	(1,073,713)	-906.8%
0400	Property Services	52,451	26,808	51.1%	25,951	47,501	17,518	36.9%	30,421	55,763	18,445	33.1%
0500	Other Purchased Services	4,213,814	3,270,913	77.6%	3,001,722	2,915,249	2,254,684	77.3%	3,435,961	2,583,142	1,896,288	73.4%
0600	Supplies	9,180,259	6,617,982	72.1%	8,481,400	8,752,308	6,626,535	75.7%	9,254,747	9,973,595	7,656,339	76.8%
0700	Property	7,995,597	1,080,300	13.5%	10,814,113	11,272,183	5,294,420	47.0%	3,393,109	8,721,823	3,497,508	40.1%
0800	Miscellaneous	207,009	27,851	13.5%	59,390	80,812	36,818	45.6%	47,256	179,371	35,186	19.6%
2700	Transportation	85,659,590	59,232,438	69.1%	87,843,441	86,387,934	60,154,920	69.6%	76,999,033	82,231,750	57,576,618	70.0%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	33,966	30,196	88.9%	33,832	30,138	23,696	78.6%	31,186	30,301	23,374	77.1%
0200	Employee Benefits	1,271	1,560	122.7%	1,813	1,791	1,033	57.7%	1,672	1,713	1,010	58.9%
2900	Other Instruction Support	35,237	31,756	90.1%	35,645	31,929	24,730	77.5%	32,858	32,014	24,383	76.2%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		-	-	-		3,167	-	1,010	
0200	Employee Benefits	-	-		-	-	-		460	-	460	
0800	Miscellaneous	17,000	-		16,060	-	-		16,659	-	-	
3100	Food Service	17,000	-	0.0%	16,060	-	-		20,286	-	1,469	

		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	2,151,795	1,420,089	66.0%	1,936,833	2,098,894	1,407,085	67.0%	1,759,116	2,004,519	1,380,371	68.9%
0200	Employee Benefits	1,075,821	795,922	74.0%	1,042,476	755,091	532,084	70.5%	727,534	661,072	511,800	77.4%
0300	Professional/Technical Services	8,692	4,809	55.3%	235	4,869	145	3.0%	1,394	1,609	1,069	66.4%
0400	Property Services	1,200	-	0.0%	1,314	1,350	1,314	97.3%	-	-	(33)	
0500	Other Purchased Services	18,053	6,313	35.0%	14,560	17,100	11,270	65.9%	7,773	10,807	3,595	33.3%
0600	Supplies	22,903	8,229	35.9%	15,552	23,957	3,734	15.6%	11,779	13,520	3,412	25.2%
0700	Property	28,108	19,182	68.2%	13,428	20,003	6,112	30.6%	3,199	7,956	3,104	39.0%
0800	Miscellaneous	21,667	5,976	27.6%	3,499	8,358	1,350	16.2%	59	4,168	(36)	-0.9%
3300	Community Services	3,328,239	2,260,519	67.9%	3,027,897	2,929,622	1,963,095	67.0%	2,510,854	2,703,651	1,903,283	70.4%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	742,459	476,828	64.2%	717,019	727,025	491,127	67.6%	685,230	693,253	476,419	68.7%
0200	Employee Benefits	351,862	256,651	72.9%	346,746	270,527	202,225	74.8%	264,345	199,879	194,937	97.5%
0300	Professional/Technical Services	148,580	17,380	11.7%	1,429	4,900	1,054	21.5%	1,951	2,900	940	32.4%
0400	Property Services	1,000	494	49.4%	-	1,000	-	0.0%	903	1,000	903	90.3%
0500	Other Purchased Services	13,350	6,714	50.3%	8,582	14,200	5,199	36.6%	12,403	19,128	6,432	33.6%
0600	Supplies	26,236	8,935	34.1%	14,176	20,013	10,477	52.3%	14,348	23,401	9,321	39.8%
0700	Property	5,231	487	9.3%	23,874	27,111	21,213	78.2%	3,847	18,000	2,947	16.4%
0800	Miscellaneous	21,500	1,295	6.0%	1,335	2,700	970	35.9%	1,200	2,700	1,200	44.4%
4300	Architectural & Engineering	1,310,218	768,785	58.7%	1,113,161	1,067,476	732,264	68.6%	984,227	960,261	693,099	72.2%
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	56,322,150	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	3,188	0.0%
Total Expenditures		1,349,873,402	882,210,580	65.4%	1,211,942,587	1,234,511,584	788,008,192	63.8%	1,052,527,209	1,207,821,334	769,309,614	63.7%
Ending Fund Balance		13,867,109	246,897,227		141,547,484	3,713,821	256,723,287		153,608,044	(347,457)	234,020,916	

As of March 31, 2019

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	36,427,078	Accounts Payable	(214,571)
Accounts Receivable	<u>156,369</u>	Due To Other Funds	<u>(33,075,775)</u>
Total Assets	<u><u>36,583,446</u></u>	Total Liabilities	(33,290,347)
		Fund Balance	
		Beginning Balance	(10,215,664)
		Revenues	(70,481,571)
		Expenditures	<u>77,404,136</u>
		Total Fund Balance	<u>(3,293,099)</u>
		Total Liabilities and Fund Balance	<u><u>(36,583,446)</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	20,979	19,085	91.0%	10,356	1,397	4,830	345.8%	7,615	-	4,687	
1700 Student Fees	24,481	24,481	100.0%	-	68,383	-	0.0%	-	-	-	
1900 Local Grants and Contributions	8,073,093	2,485,485	30.8%	12,003,218	4,475,407	5,618,123	125.5%	10,059,989	5,067,758	3,568,708	70.4%
3200 State Grants	31,202,964	21,156,198	67.8%	33,886,228	33,565,096	21,786,608	64.9%	36,817,000	31,411,615	25,224,420	80.3%
4300 Direct Federal Grants	756,464	1,210,756	160.1%	18,357,531	15,695,057	11,371,214	72.5%	16,762,516	15,108,257	9,371,395	62.0%
4500 Federal Grants Through State	76,655,937	42,287,458	55.2%	70,330,081	74,593,805	40,572,181	54.4%	74,822,375	69,471,222	45,231,211	13.5%
4700 Federal Grants Thru Intermediary	789,007	412,044	52.2%	907,069	631,688	510,910	80.9%	1,287,600	664,528	743,105	6806.5%
4810 Medicaid Reimbursement	3,210,114	1,410,972	44.0%	1,583,110	2,048,478	-	0.0%	2,082,200	-	1,493,114	
5210 Operating Transfers In	1,935,469	1,475,092	76.2%	1,950,269	2,454,264	1,515,395	61.7%	1,959,415	252,054	1,523,660	592.4%
Total Revenues	122,668,508	70,481,571	57.5%	139,027,862	133,533,575	81,379,261	60.9%	143,798,710	121,975,434	87,160,300	71.5%
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	67,310,121	42,305,177	62.9%	81,801,181	81,840,472	56,848,136	69.5%	83,822,680	79,949,356	58,855,038	73.6%
2100 Student Support	4,362,124	2,545,447	58.4%	3,949,486	3,244,671	2,808,740	86.6%	5,966,973	3,951,735	3,994,307	101.1%
2200 Instructional Staff Support	34,653,469	23,903,535	69.0%	42,625,636	33,029,655	25,022,936	75.8%	41,027,083	42,839,035	24,561,094	57.3%
2300 District Administration	165,529	132,062	79.8%	191,290	72,873	134,203	184.2%	192,542	30,549	138,211	452.4%
2400 School Administration	624,683	344,922	55.2%	462,830	146,680	328,815	224.2%	214,341	179,154	121,367	67.7%
2500 Business Support	733,792	430,100	58.6%	1,180,057	1,271,209	818,047	64.4%	1,318,018	1,688,761	858,480	50.8%
2600 Plant Operations & Maintenance	629,610	629,610	100.0%	324,114	25,700	213,512	830.8%	236,748	1,074	140,212	13059.7%
2700 Transportation	861,987	861,987	100.0%	1,469,636	2,024,350	635,986	31.4%	3,103,142	3,631,988	1,101,473	30.3%
3300 Community Services	11,165,186	4,976,506	44.6%	7,153,686	9,057,013	4,921,430	54.3%	7,162,197	7,061,881	-	0.0%
4600 Site Improvement	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	2,170,668	1,274,790	58.7%	2,626,084	2,933,826	1,804,895	61.5%	2,493,691	2,998,667	1,718,473	0.0%
Total Expenditures	122,677,169	77,404,136	63.1%	141,784,000	133,646,449	93,551,189	70.0%	145,537,415	142,540,753	96,336,617	67.6%
Ending Fund Balance	10,207,003	3,293,099		10,215,664	12,858,928	799,874		12,971,802	(5,854,812)	5,534,190	

As of March 31, 2019

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	3,527,424	Accounts Payable	(63,490)
Total Assets	3,527,424	Total Liabilities	(63,490)
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(3,255,987)
		Expenditures	2,374,742
		Total Fund Balance	(3,463,934)
		Total Liabilities and Fund Balance	(3,527,424)

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	4,321,235
Total Fund Balance	-
Total Liabilities and Fund Balance	-

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	2,881,405	2,984,213	103.6%	3,639,006	3,509,092	2,492,734	71.0%	2,303,562	2,303,562	1,836,293	79.7%
1900 Local Grants and Contributions	270,621	271,773	100.4%	272,353	3,509,092	213,633	6.1%	202,260	202,260	119,854	59.3%
Total Revenues	3,152,026	3,255,987	103.3%	3,911,359	7,018,184	2,706,367	38.6%	2,505,822	2,505,823	1,956,147	78.1%
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	5,899,502	2,334,066	39.6%	2,588,886	4,996,867	1,884,235	37.7%	2,042,635	3,429,999	1,437,423	41.9%
2600 Plant Operations & Maintenance	195,650	40,676	20.8%	79,963	219,640	52,540	23.9%	63,182	134,362	34,943	26.0%
Total Expenditures	6,095,152	2,374,742	39.0%	2,668,849	5,216,507	1,936,774	37.1%	2,105,817	3,564,360	1,472,366	41.3%
Ending Fund Balance	(360,437)	3,463,934		2,582,689	3,141,856	2,109,772	67.2%	1,340,179	(1,058,538)	483,782	-45.7%
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 March 31, 2019

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	11,933,972	Beginning Balance	(9,459,699)
		Revenues	(38,039,472)
Total Assets	<u>11,933,972</u>	Expenditures	<u>35,565,199</u>
		Total Fund Balance	<u>(11,933,972)</u>
		Total Liabilities and Fund Balance	<u>(11,933,972)</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	8,368,673	Due To Other Funds	(2,073,604)
Due From Other Funds	<u>49,457,961</u>		
		Total Liabilities	<u>(2,073,604)</u>
Total Assets	<u>57,826,634</u>		
		Fund Balance	
		Beginning Balance	(46,860,175)
		Revenues	(40,074,736)
		Expenditures	<u>31,181,881</u>
		Total Fund Balance	<u>(55,753,030)</u>
		Total Liabilities and Fund Balance	<u>(57,826,634)</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	%
Building Fund											
Building Fund Revenues											
1111 Real Estate Taxes	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%
1900 Local Contributions	200,000	96,361	48.2%	203,753	200,000	197,120	98.6%	203,769	200,000	196,256	98.1%
3200 State Revenues	-	-		-	180,000	-	0.0%	-	180,000	-	0.0%
Total Revenues	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%
Non-Operating Funds											
Beginning Balance	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%
Building Fund Expenditures											
5200 Operating Transfers Out	39,518,221	35,565,199	90.0%	29,069,266	34,680,000	24,139,711	69.6%	41,724,549	34,680,000	22,690,797	65.4%
Total Expenditures	39,518,221	35,565,199	90.0%	29,069,266	34,680,000	24,139,711	69.6%	41,724,549	34,680,000	22,690,797	65.4%
Ending Fund Balance	9,459,699	11,933,972		9,459,699	1,092,048	14,382,621		1,092,048	7,338,517	20,118,286	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	59,609		124,902	-	245,590		420,989	-	226,666	
1900 Local Contributions	-	-		45,497	1,605,101	-	0.0%	73,261	-	202,917	
5100 Bond Proceeds	98,428,050	30,184,000	30.7%	-	45,093,293	-	0.0%	44,955,100	50,000,000	7,120,000	14.2%
5210 Operating Transfers In	-	9,831,127		4,556,264	-	1,388,150		18,653,921	-	1,546,889	
Total Revenues	98,428,050	40,074,736	40.7%	4,726,663	46,698,394	1,633,740	3.5%	64,103,271	50,000,000	9,096,472	18.2%
Non-Operating Funds											
Beginning Balance	46,860,175	46,860,175		97,840,554	97,840,554	97,840,554		92,548,558	92,548,558	92,548,558	
Construction Fund Expenditures											
4600 Construction	98,428,050	28,218,766	28.7%	51,639,838	47,216,836	36,937,966	78.2%	48,029,549	50,000,000	20,983,676	42.0%
5100 Debt Service	-	191,001		-	-	221,743		7,441,330	-	7,246,051	
5200 Operating Transfers Out	-	2,772,114		4,067,204	-	3,671,460		3,340,396	-	3,336,788	
Total Expenditures	98,428,050	31,181,881	31.7%	55,707,042	47,216,836	40,831,169	86.5%	58,811,275	50,000,000	31,566,515	63.1%
Ending Fund Balance	46,860,175	55,753,030		46,860,175	97,322,112	58,643,125		97,840,554	92,548,558	70,078,515	

As of March 31, 2019

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(42,546,915)
Expenditures	42,546,915
	<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	7,492,733	Due To Other Funds	(6,615,027)
Accounts Receivable	19,777	Accounts Payable	(292,786.79)
Inventory	4,903,066	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/> 49,674,895 <hr/>	Total Liabilities	(104,794,873)
		Fund Balance	
		Beginning Balance	54,320,784
		Revenues	(42,057,946)
		Expenditures	42,857,140
			<hr/>
		Total Fund Balance	<hr/> 55,119,978 <hr/>
		Total Liabilities and Fund Balance	<hr/> (49,674,895) <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	8,409,953	88.5%	9,449,764	7,900,000	9,211,373	116.6%	8,171,637	7,900,000	8,058,678	102.0%
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	1,302,573	122.5%
5210 Operating Transfers In	48,160,691	32,827,421	68.2%	34,659,363	43,407,000	30,157,044	69.5%	35,173,067	43,407,000	28,835,562	66.4%
Total Revenues	60,260,691	42,546,915	70.6%	46,717,052	52,370,714	40,673,065	77.7%	45,948,682	52,370,714	38,196,813	72.9%
Debt Service Expenditures											
5100 Debt Service	60,260,691	42,546,915	70.6%	46,717,052	52,370,714	40,673,065	77.7%	45,948,682	52,370,714	38,196,813	72.9%
Total Expenditures	60,260,691	42,546,915	70.6%	46,717,052	52,370,714	40,673,065	77.7%	45,948,682	52,370,714	38,196,813	72.9%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	100,000	126,029	126.0%	101,428	70,000	71,050	101.5%	65,491	-	38,150	
1600 Food Sales	4,500,000	2,258,970	50.2%	3,004,729	6,000,000	2,387,775	39.8%	3,685,798	5,930,000	2,988,874	50.4%
1900 Local Contributions	71,943	33,178	46.1%	5,855	30,000	8,257	27.5%	34,127	-	16,177	
3200 State Grants	-	-		514,501	-	-		-	-	-	
3900 On-Behalf Payments	4,550,566	2,969,383	65.3%	4,550,566	3,687,631	2,852,350	77.3%	3,687,631	3,475,939	2,695,511	77.5%
4500 Federal Grants Through State	70,972,222	36,670,386	51.7%	54,519,788	65,989,038	37,384,499	56.7%	55,298,421	63,194,064	38,441,469	60.8%
4950 Donated Commodities	-	-		4,192,840	-	-		3,221,004	-	-	
5210 Operating Transfers In	10,000	-	0.0%	2,964,497	-	5,000		2,998,602	-	-	
Total Revenues	80,204,731	42,057,946	52.4%	69,854,204	75,776,669	42,708,931	56.4%	68,991,074	72,600,003	44,180,181	60.9%
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	102,445,407	40,644,797	39.7%	73,114,095	74,493,925	44,733,987	60.1%	86,834,666	90,711,851	45,539,093	50.2%
5100 Debt Service	-	-		-	-	1,123,900		-	-	-	
5200 Operating Transfers Out	3,360,000	2,212,342	65.8%	3,807,348	3,360,000	2,332,596	69.4%	3,650,413	3,394,000	2,249,799	
Total Expenditures	105,805,407	42,857,140	40.5%	76,921,443	77,853,925	48,190,483	61.9%	90,485,079	94,105,851	47,788,892	50.8%
Ending Fund Balance	(79,921,460)	(55,119,978)		(54,320,784)	(49,330,801)	(52,735,097)		(47,253,545)	(47,265,388)	(29,368,251)	

As of March 31, 2019

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	548,867	Accounts Payable	(345)
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>695,520</u></u>	Total Liabilities	(809,858)
		Fund Balance	
		Beginning Balance	247,191
		Revenues	(224,775)
		Expenditures	<u>91,922</u>
		Total Fund Balance	<u>114,338</u>
		Total Liabilities and Fund Balance	<u><u>(695,520)</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>(49,418)</u>	Beginning Balance	(44,782)
		Revenues	(34,324)
Total Liabilities	<u><u>(49,418)</u></u>	Expenditures	<u>128,524</u>
		Total Fund Balance	<u>49,418</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	5,041	5,041	100.0%	3,827	50,561	1,382	2.7%	66,756	66,756	39,029	58.5%
3200 State Grants	168,345	193,143	114.7%	303,728	303,728	195,221	64.3%	307,840	307,840	176,296	57.3%
3900 On-Behalf Payments	38,474	26,591	69.1%	38,474	44,792	34,648	77.4%	44,792	42,101	32,567	77.4%
Total Revenues	211,860	224,775	106.1%	346,029	399,081	231,251	57.9%	419,388	416,697	247,892	59.5%
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	91,922	20.2%	237,015	771,039	228,128	29.6%	652,490	783,939	299,190	38.2%
Total Expenditures	454,467	91,922	20.2%	237,015	771,039	228,128	29.6%	652,490	783,939	299,190	38.2%
Ending Fund Balance	(489,799)	(114,338)		(247,191)	(728,163)	(353,082)		(356,205)	(490,345)	(174,402)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	23,000	7,785	33.8%	24,224	23,061	11,252	48.8%	20,643	50,401	7,388	14.7%
1900 Local Contributions	22,114	24,614	111.3%	37,630	37,630	26,440	70.3%	30,075	30,075	25,515	84.8%
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	3,084	77.4%	3,987	4,627	3,576	77.3%
5210 Operating Transfers In	96,925	1,925	2.0%	94,449	98,107	-	0.0%	101,343	101,343	-	0.0%
Total Revenues	146,975	34,324	23.4%	161,239	162,785	40,777	25.0%	156,048	186,446	36,479	19.6%
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	102,854	91.3%	104,550	107,061	105,751	98.8%	103,722	114,697	85,339	74.4%
2200 Instructional Staff Support	52,485	13,785	26.3%	21,476	66,242	20,621	31.1%	613	48,681	13,302	27.3%
3300 Community Services	29,861	11,884	39.8%	31,103	30,155	20,505	68.0%	38,181	65,349	24,468	37.4%
Total Expenditures	195,032	128,524	65.9%	157,129	203,457	146,877	72.2%	142,516	228,726	123,108	53.8%
Ending Fund Balance	(3,275)	(49,418)		44,782	-	(65,429)		40,672	(15,140)	(59,490)	

As of March 31, 2019

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	283,738		Due To Other Funds	(8,606)
	Deferred Outflows - Pension Contributions	<u>74</u>		Unfunded Pension Liabilities	(383)
				Deferred Inflows - Pension Investments	<u>(24)</u>
Total Assets		<u><u>283,812</u></u>	Total Liabilities		(9,013)
			Fund Balance		
				Beginning Balance	(231,405)
				Revenues	(148,536)
				Expenditures	<u>105,142</u>
			Total Fund Balance		<u>(274,799)</u>
			Total Liabilities and Fund Balance		<u><u>(283,812)</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	420,865		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>784,698</u></u>	Total Liabilities		(2,008,298)
			Fund Balance		
				Beginning Balance	1,214,381
				Revenues	(700,711)
				Expenditures	<u>709,930</u>
			Total Fund Balance		<u>1,223,600</u>
			Total Liabilities and Fund Balance		<u><u>(784,698)</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	3,071	3,566	116.1%	2,579	2,579	1,723	66.8%	1,326	1,326	848	64.0%
1800 Daycare Fees	215,855	125,769	58.3%	212,071	276,788	168,417	60.8%	230,087	283,139	207,592	73.3%
3900 On-Behalf Payments	31,625	19,201	60.7%	31,625	34,618	26,799	77.4%	34,618	38,142	29,720	77.9%
Total Revenues	250,551	148,536	59.3%	246,275	313,985	196,939	62.7%	266,031	322,607	238,161	73.8%
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	1,516	1,516	100.0%	28,976	30,627	21,355	69.7%	26,404	26,469	18,003	68.0%
2200 Instructional Staff Support	475,109	98,626	20.8%	139,181	450,475	97,138	21.6%	167,184	456,673	181,912	39.8%
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	105,142	21.8%	173,077	486,102	123,413	25.4%	194,047	488,142	200,374	41.0%
Ending Fund Balance	331	274,799		231,405	(13,910)	231,733		158,207	(79,312)	124,010	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	871,788	592,579	68.0%	889,911	889,911	734,834	82.6%	902,635	915,944	680,527	74.3%
3900 On-Behalf Payments	179,135	108,132	60.4%	179,135	146,311	113,164	77.3%	146,311	121,392	94,516	77.9%
Total Revenues	1,050,923	700,711	66.7%	1,069,046	1,036,222	847,998	81.8%	1,048,946	1,037,336	775,043	74.7%
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	1,237,690	687,023	55.5%	1,095,591	1,184,065	669,593	56.6%	1,317,912	1,093,921	656,175	60.0%
2200 Instructional Staff Support	36,985	22,906	61.9%	2,248	-	-		-	-	-	
Total Expenditures	1,274,675	709,930	55.7%	1,097,839	1,184,065	669,593	56.6%	1,317,912	1,093,921	656,175	60.0%
Ending Fund Balance	(1,438,134)	(1,223,600)		(1,214,381)	(1,333,432)	(1,007,183)		(1,185,588)	(973,207)	(797,755)	

As of March 31, 2019

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	876,778	Due To Other Funds	(1,041)
Investments	1,308,767		
Accounts Receivable	706,927	Total Liabilities	(1,041)
Total Assets	2,892,472		
		Fund Balance	
		Beginning Balance	(2,975,500)
		Revenues	(416,160)
		Expenditures	500,229
		Total Fund Balance	(2,891,431)
		Total Liabilities and Fund Balance	(2,892,472)

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	%
Trust & Agency Funds											
Trust & Agency Revenues											
1500 Interest Income	27,957	6,692	23.9%	18,922	26,368	17,211	65.3%	2,990	24,700	1,579	6.4%
1900 Local Contributions	480,777	409,468	85.2%	2,312,304	2,046,765	1,447,243	70.7%	3,396,572	2,921,141	2,946,420	100.9%
Total Revenues	508,734	416,160	81.8%	2,331,226	2,073,133	1,464,454	70.6%	3,399,562	2,945,840	2,947,999	100.1%
Non-Operating Funds											
Beginning Balance	2,975,500	2,975,500	100.0%	2,784,833	2,784,833	2,784,833	100.0%	1,898,980	1,898,980	1,898,980	100.0%
Trust & Agency Expenditures											
3300 Trust & Agency Expenditures	2,791,670	500,229	17.9%	2,140,559	3,016,893	1,862,238	61.7%	2,513,709	3,437,172	2,182,545	63.5%
Total Expenditures	2,791,670	500,229	17.9%	2,140,559	3,016,893	1,862,238	61.7%	2,513,709	3,437,172	2,182,545	63.5%
Ending Fund Balance	692,564	2,891,431		2,975,500	1,841,073	2,387,049		2,784,833	1,407,648	2,664,434	