

Monthly Financial Report  
Through April 30, 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	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	479,871,736	478,487,434	99.7%	456,911,397	450,951,894	456,822,005	101.3%	432,706,454	434,257,815	432,372,037	99.6%
Occupational Taxes	170,493,750	108,155,455	63.4%	162,374,610	161,100,000	110,031,936	68.3%	156,387,646	160,930,927	106,540,690	66.2%
Other Taxes	55,574,828	42,935,409	77.3%	53,658,833	53,975,905	39,208,346	72.6%	51,729,620	49,343,519	39,850,564	80.8%
Local Grants	8,890,288	3,708,287	41.7%	14,587,875	8,171,789	7,287,208	89.2%	13,658,821	12,540,437	6,884,138	54.9%
State Sources											
SEEK Program	242,117,316	203,099,801	83.9%	248,012,271	246,348,362	206,032,433	83.6%	260,406,772	258,776,412	216,883,064	83.8%
Other State Revenues	345,734,115	288,062,762	83.3%	348,439,029	240,708,883	196,450,558	81.6%	244,169,846	242,747,752	197,455,821	81.3%
KSFCC Allocation	9,500,000	10,435,859	109.9%	9,449,764	7,900,000	10,271,822	130.0%	8,171,637	7,900,000	9,174,433	116.1%
Federal Grants	155,061,789	95,487,445	61.6%	152,498,344	163,784,362	99,400,573	60.7%	156,078,094	163,445,113	101,918,994	62.4%
Interest	3,174,655	4,689,226	147.7%	3,407,200	1,937,859	2,650,076	136.8%	2,417,048	1,959,501	1,800,779	91.9%
Other Sources	168,501,542	89,213,974	52.9%	65,068,045	112,605,001	49,659,314	44.1%	122,264,443	117,399,586	64,780,122	55.2%
<b>Total Revenues</b>	<b>1,638,920,019</b>	<b>1,324,275,652</b>	<b>80.8%</b>	<b>1,514,407,368</b>	<b>1,447,484,054</b>	<b>1,177,814,271</b>	<b>81.4%</b>	<b>1,447,990,381</b>	<b>1,449,301,061</b>	<b>1,177,660,642</b>	<b>81.3%</b>
<b>Non-Operating Funds</b>											
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%
<b>All Funds Expenditures</b>											
1100 Instruction	793,323,001	598,292,239	75.4%	755,771,029	694,196,121	535,624,642	77.2%	660,611,066	691,780,698	531,064,846	76.8%
2100 Student Support	70,217,537	53,306,195	75.9%	66,023,129	59,874,368	46,746,444	78.1%	59,507,081	60,471,094	47,195,890	78.0%
2200 Instructional Staff Support	150,983,546	111,655,650	74.0%	155,387,136	143,997,656	105,868,579	73.5%	137,960,345	142,313,309	102,479,305	72.0%
2300 District Administration	7,324,785	4,899,505	66.9%	5,881,643	6,078,688	4,175,942	68.7%	5,205,114	5,413,251	3,874,578	71.6%
2400 School Administration	113,400,429	87,187,994	76.9%	98,562,869	96,505,992	72,158,537	74.8%	87,953,654	93,177,480	70,651,823	75.8%
2500 Business Support	49,740,276	34,259,252	68.9%	49,830,447	47,595,000	34,078,765	71.6%	43,508,006	44,640,632	31,047,378	69.5%
2600 Plant Operations & Maintenance	133,832,858	91,740,589	68.5%	118,046,299	133,025,617	89,170,407	67.0%	108,680,821	119,784,243	84,562,675	70.6%
2700 Transportation	83,594,083	66,071,059	79.0%	89,313,077	87,456,156	69,274,132	79.2%	80,102,175	84,029,753	64,371,743	76.6%
2900 Other Instruction Support	35,237	34,810	98.8%	35,645	31,929	27,420	85.9%	32,858	32,014	26,802	83.7%
3100 Food Service	99,143,519	44,882,655	45.3%	73,130,155	89,096,554	49,608,563	55.7%	86,854,952	89,395,207	47,793,676	53.5%
3200 Daycare Operations	454,467	100,472	22.1%	237,015	771,039	248,951	32.3%	652,490	783,939	332,308	42.4%
3300 Community Services	16,046,717	8,681,896	54.1%	12,355,671	16,064,585	9,257,599	57.6%	12,224,941	16,275,699	9,181,569	56.4%
4600 Site Improvement	99,592,013	30,404,110	30.5%	52,752,999	56,067,476	28,612,940	51.0%	49,013,776	53,267,265	23,447,468	44.0%
5100 Debt Service	60,260,691	46,750,594	77.6%	46,717,052	52,370,714	43,755,795	83.6%	53,390,012	53,508,297	49,738,005	93.0%
5200 Operating Transfers Out	55,634,438	50,424,079	90.6%	53,271,587	51,266,055	38,572,378	75.2%	64,978,496	51,803,681	49,377,246	95.3%
5300 Contingency	59,996,865	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	-	0.0%
<b>Total Expenditures</b>	<b>1,793,580,463</b>	<b>1,228,691,099</b>	<b>68.5%</b>	<b>1,577,315,753</b>	<b>1,628,267,386</b>	<b>1,127,181,095</b>	<b>69.2%</b>	<b>1,450,675,787</b>	<b>1,608,338,493</b>	<b>1,115,145,311</b>	<b>69.3%</b>
<b>Ending Fund Balance</b>	<b>3,472,172</b>	<b>253,717,169</b>		<b>158,132,616</b>	<b>40,257,670</b>	<b>271,674,177</b>		<b>221,041,001</b>	<b>64,688,975</b>	<b>286,241,739</b>	

As of April 30, 2019

**General Fund (1) Balance Sheet**

Assets					
	Cash	192,796,067	Liabilities		
	Investments	165,208,061		Due To Other Funds	(89,110,466)
	Accounts Receivable	168,856		Accounts Payable	(1,009,596)
	Due From Other Funds	35,673,015		Accrued Expenditures	<u>(72,047,581)</u>
	Inventory	<u>3,422,358</u>			
			<b>Total Liabilities</b>		(162,167,643)
<b>Total Assets</b>		<u><u>397,268,358</u></u>			
			Fund Balance		
				Beginning Balance	(141,547,484)
				Revenues	(1,063,595,843)
				Expenditures	<u>970,042,612</u>
			<b>Total Fund Balance</b>		<u>(235,100,715)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(397,268,358)</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	440,544,323	100.0%	419,678,233		416,651,894	419,588,841	100.7%	397,432,143		399,957,815	397,097,726	99.3%
1115	Delinquent Property Taxes	4,900,000	3,000,630	61.2%	4,883,414		5,000,000	2,910,998	58.2%	4,895,473		5,000,000	3,066,397	61.3%
1117	Motor Vehicle Taxes	30,721,921	23,227,500	75.6%	29,567,758		29,972,997	20,767,019	69.3%	29,045,275		27,968,388	21,002,297	75.1%
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	10,793,940	112.1%
1131	Occupational License Taxes	170,493,750	108,155,455	63.4%	162,374,610		161,100,000	110,031,936	68.3%	156,387,646		160,930,927	106,540,690	66.2%
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	3,066,155	64.7%
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	271,891	56.8%	479,270		401,000	249,591	62.2%	393,452		529,000	166,208	31.4%
1510	Interest Income	3,015,000	4,451,466	147.6%	3,149,013		1,900,000	2,329,086	122.6%	1,918,637		1,900,000	1,526,230	80.3%
1900	Other Local Revenues	4,323,300	1,486,574	34.4%	5,860,813		4,283,000	2,815,144	65.7%	4,336,847		4,126,000	1,206,305	29.2%
3111	State SEEK Revenues	242,117,316	203,099,801	83.9%	248,012,271		246,348,362	206,032,433	83.6%	260,406,772		258,776,412	216,883,064	83.8%
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	1,196,780	63.2%	1,895,654		1,748,000	1,311,419	75.0%	1,747,810		1,748,000	1,310,885	75.0%
3900	On-Behalf Payments	298,211,921	257,076,849	86.2%	298,310,873		191,618,724	165,489,353	86.4%	192,194,317		190,927,188	163,246,131	85.5%
4100	Unrestricted Federal Revenues	8,000	10,809	135.1%	8,185		2,800	8,185	292.3%	2,831		4,700	2,831	60.2%
5220	Indirect Cost Transfers	5,498,897	4,366,486	79.4%	6,428,432		6,117,676	4,945,988	80.8%	6,139,152		5,808,743	4,736,575	81.5%
Total Revenues		1,222,193,027	1,063,595,843	87.0%	1,199,882,027		1,084,617,360	952,010,322	87.8%	1,073,159,680		1,074,498,304	932,567,210	86.8%
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	%
<b>General Fund Expenditures</b>												
<b>Instruction (Teachers, Classroom Activities &amp; Supplies, Textbooks)</b>												
0100	Salaries	459,837,001	341,118,049	74.2%	426,785,808	424,178,051	337,251,530	79.5%	409,565,309	425,406,858	334,042,260	78.5%
0200	Employee Benefits	232,782,721	194,538,609	83.6%	229,680,379	159,680,680	127,764,502	80.0%	151,958,621	158,439,201	126,121,114	79.6%
0300	Professional/Technical Services	650,933	259,668	39.9%	313,941	660,745	227,203	34.4%	213,805	397,795	144,976	36.4%
0400	Property Services	802,670	262,037	32.6%	297,451	355,947	228,786	64.3%	340,671	375,167	277,239	73.9%
0500	Other Purchased Services	1,051,475	587,588	55.9%	578,196	948,588	344,907	36.4%	451,237	697,974	349,359	50.1%
0600	Supplies	17,300,990	6,762,885	39.1%	7,721,170	13,324,091	6,655,075	49.9%	8,164,723	13,353,815	6,891,947	51.6%
0700	Property	4,931,866	3,823,769	77.5%	4,268,539	4,729,985	3,321,776	70.2%	2,505,499	2,961,682	1,942,174	65.6%
0800	Miscellaneous	1,044,343	414,021	39.6%	506,361	572,912	426,392	74.4%	97,848	694,661	48,507	7.0%
<b>1100</b>	<b>Instruction</b>	<b>718,401,999</b>	<b>547,766,626</b>	<b>76.2%</b>	<b>670,151,845</b>	<b>604,450,999</b>	<b>476,220,171</b>	<b>78.8%</b>	<b>573,297,713</b>	<b>602,327,152</b>	<b>469,817,577</b>	<b>78.0%</b>
<b>Student Support (Attendance, Guidance, Health)</b>												
0100	Salaries	41,970,441	30,838,489	73.5%	38,882,364	39,295,694	30,742,466	78.2%	37,595,010	38,320,323	30,298,262	79.1%
0200	Employee Benefits	21,388,573	17,963,922	84.0%	21,088,434	14,182,574	11,778,574	83.0%	13,925,417	13,621,033	11,418,097	83.8%
0300	Professional/Technical Services	1,831,978	1,255,482	68.5%	1,604,575	1,635,184	1,062,863	65.0%	1,530,804	1,597,916	1,109,250	69.4%
0400	Property Services	73,933	56,766	76.8%	51,488	54,234	49,658	91.6%	55,690	61,051	54,503	89.3%
0500	Other Purchased Services	173,147	120,296	69.5%	122,309	147,679	95,337	64.6%	139,162	145,313	106,455	73.3%
0600	Supplies	380,007	225,501	59.3%	251,141	321,000	167,778	52.3%	213,068	270,699	175,846	65.0%
0700	Property	78,349	45,776	58.4%	47,503	68,877	24,158	35.1%	50,599	93,032	20,620	22.2%
0800	Miscellaneous	33,721	17,374	51.5%	25,829	30,415	17,470	57.4%	30,358	36,454	18,550	50.9%
<b>2100</b>	<b>Student Support</b>	<b>65,930,148</b>	<b>50,523,605</b>	<b>76.6%</b>	<b>62,073,643</b>	<b>55,735,658</b>	<b>43,938,305</b>	<b>78.8%</b>	<b>53,540,108</b>	<b>54,145,820</b>	<b>43,201,583</b>	<b>79.8%</b>
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>												
0100	Salaries	66,361,143	46,851,861	70.6%	68,731,931	73,481,397	53,785,524	73.2%	65,994,237	69,008,177	52,665,348	76.3%
0200	Employee Benefits	36,768,004	30,638,554	83.3%	36,464,088	25,392,321	20,884,843	82.2%	24,675,978	24,465,644	20,359,892	83.2%
0300	Professional/Technical Services	3,831,147	2,066,404	53.9%	1,557,934	2,362,080	1,068,603	45.2%	1,075,444	1,255,753	704,976	56.1%
0400	Property Services	240,529	187,391	77.9%	31,199	134,706	25,422	18.9%	124,305	137,501	71,283	51.8%
0500	Other Purchased Services	612,987	409,031	66.7%	484,914	625,556	351,735	56.2%	380,040	486,315	283,054	58.2%
0600	Supplies	4,473,883	2,695,416	60.2%	2,790,986	3,181,418	2,455,142	77.2%	2,044,374	2,778,332	1,691,486	60.9%
0700	Property	2,905,692	2,247,642	77.4%	2,442,970	2,701,221	2,107,392	78.0%	2,409,920	2,933,106	1,920,333	65.5%
0800	Miscellaneous	144,698	82,521	57.0%	94,573	101,149	60,784	60.1%	61,167	77,786	34,228	44.0%
<b>2200</b>	<b>Instructional Staff Support</b>	<b>115,338,083</b>	<b>85,178,821</b>	<b>73.9%</b>	<b>112,598,595</b>	<b>107,979,847</b>	<b>80,739,445</b>	<b>74.8%</b>	<b>96,765,465</b>	<b>101,142,613</b>	<b>77,730,600</b>	<b>76.9%</b>

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Administration (Superintendent, Board)												
0100	Salaries	3,934,484	2,627,548	66.8%	2,563,463	2,859,821	1,938,571	67.8%	2,659,120	2,761,076	1,972,767	71.4%
0200	Employee Benefits	1,316,882	1,064,811	80.9%	1,219,998	998,114	827,344	82.9%	1,045,630	685,430	756,648	110.4%
0300	Professional/Technical Services	1,299,826	773,930	59.5%	1,557,146	1,484,489	1,006,347	67.8%	1,029,427	1,293,801	777,531	60.1%
0400	Property Services	630	20,040	3181.0%	7,747	7,826	5,667	72.4%	353	500	150	30.0%
0500	Other Purchased Services	255,702	106,302	41.6%	106,329	245,695	85,000	34.6%	74,316	259,806	54,983	21.2%
0600	Supplies	111,844	73,484	65.7%	80,661	100,399	59,485	59.2%	80,180	113,453	67,981	59.9%
0700	Property	19,075	11,934	62.6%	71,325	78,369	36,290	46.3%	40,609	66,117	25,574	38.7%
0800	Miscellaneous	220,814	82,294	37.3%	83,684	83,712	83,034	99.2%	82,937	90,569	80,733	89.1%
2300	District Administration	7,159,256	4,760,343	66.5%	5,690,353	5,858,425	4,041,739	69.0%	5,012,572	5,270,753	3,736,367	70.9%
School Administration (Principal's Office)												
0100	Salaries	71,648,567	55,423,543	77.4%	61,518,146	63,615,633	48,327,126	76.0%	59,304,825	61,649,287	47,352,252	76.8%
0200	Employee Benefits	31,955,382	26,409,008	82.6%	30,800,851	22,919,304	18,862,029	82.3%	22,734,424	22,086,431	18,365,357	83.2%
0300	Professional/Technical Services	394,454	210,583	53.4%	242,907	390,165	183,930	47.1%	248,212	372,444	198,898	53.4%
0400	Property Services	430,870	245,909	57.1%	421,292	557,829	365,862	65.6%	342,886	604,930	294,900	48.7%
0500	Other Purchased Services	852,802	730,429	85.7%	788,483	982,129	640,710	65.2%	793,983	1,006,460	663,405	65.9%
0600	Supplies	5,272,584	2,132,203	40.4%	2,572,586	5,118,896	2,199,042	43.0%	2,789,148	5,147,921	2,338,710	45.4%
0700	Property	2,147,062	1,584,725	73.8%	1,674,830	2,308,497	1,197,979	51.9%	1,454,878	1,991,917	1,265,276	63.5%
0800	Miscellaneous	122,029	71,718	58.8%	80,944	199,016	53,043	26.7%	70,957	122,808	51,658	42.1%
2400	School Administration	112,823,750	86,808,118	76.9%	98,100,039	96,091,467	71,829,722	74.8%	87,739,313	92,982,197	70,530,457	75.9%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	22,873,209	16,379,206	71.6%	21,257,440	21,382,502	16,246,388	76.0%	19,804,786	20,647,110	15,142,390	73.3%
0200	Employee Benefits	13,055,423	11,410,195	87.4%	13,916,522	10,481,406	9,250,149	88.3%	10,220,972	9,259,373	7,580,991	81.9%
0300	Professional/Technical Services	1,846,021	1,068,582	57.9%	1,240,339	1,636,272	947,155	57.9%	1,534,362	1,714,101	1,094,321	63.8%
0400	Property Services	516,406	80,551	15.6%	382,589	482,043	251,833	52.2%	242,126	374,714	(15,571)	-4.2%
0500	Other Purchased Services	4,653,292	1,803,568	38.8%	5,705,527	4,533,854	2,958,565	65.3%	4,783,862	4,750,045	3,313,416	69.8%
0600	Supplies	2,288,798	1,211,122	52.9%	2,301,716	2,534,878	911,618	36.0%	1,917,489	2,114,880	929,937	44.0%
0700	Property	3,357,760	1,672,456	49.8%	3,562,251	4,576,254	2,545,491	55.6%	3,392,747	3,735,779	1,992,014	53.3%
0800	Miscellaneous	415,577	150,088	36.1%	284,006	347,814	149,639	43.0%	293,644	353,978	151,400	42.8%
2500	Business Support	49,006,484	33,775,768	68.9%	48,650,390	45,975,023	33,260,838	72.3%	42,189,988	42,949,979	30,188,898	70.3%

		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	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	51,788,329	37,879,925	73.1%	49,182,148	53,136,216	38,051,258	71.6%	47,789,726	49,985,158	37,185,100	74.4%
0200	Employee Benefits	24,574,120	18,527,594	75.4%	22,399,966	23,050,491	17,358,382	75.3%	21,288,991	22,384,547	17,131,390	76.5%
0300	Professional/Technical Services	1,483,507	907,215	61.2%	1,399,641	1,594,156	1,054,021	66.1%	1,007,644	1,369,632	749,431	54.7%
0400	Property Services	23,414,801	13,315,817	56.9%	15,721,753	22,833,890	10,217,744	44.7%	11,128,486	15,563,115	8,123,065	52.2%
0500	Other Purchased Services	2,277,218	453,342	19.9%	2,011,917	3,248,139	1,639,019	50.5%	1,406,800	2,232,369	1,052,544	47.1%
0600	Supplies	25,621,353	17,827,707	69.6%	24,315,124	25,449,088	19,088,967	75.0%	23,950,922	25,665,334	18,652,212	72.7%
0700	Property	3,096,765	1,981,692	64.0%	2,490,420	3,112,682	1,389,668	44.6%	1,700,119	2,124,196	1,409,398	66.3%
0800	Miscellaneous	311,715	98,901	31.7%	121,253	138,303	110,296	79.7%	108,203	125,325	81,409	65.0%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>132,567,808</b>	<b>90,992,193</b>	<b>68.6%</b>	<b>117,642,222</b>	<b>132,562,964</b>	<b>88,909,355</b>	<b>67.1%</b>	<b>108,380,891</b>	<b>119,449,676</b>	<b>84,384,548</b>	<b>70.6%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	43,713,395	36,409,875	83.3%	45,358,888	45,701,792	35,627,955	78.0%	43,689,512	42,059,617	35,001,794	83.2%
0200	Employee Benefits	18,671,928	17,313,695	92.7%	20,966,152	17,494,710	15,747,266	90.0%	20,485,597	18,540,033	15,421,759	83.2%
0300	Professional/Technical Services	122,637	(805,714)	-657.0%	(864,175)	123,380	(492,461)	-399.1%	(3,337,570)	118,405	(1,077,436)	-910.0%
0400	Property Services	49,953	26,808	53.7%	25,951	47,501	20,133	42.4%	30,421	55,763	22,941	41.1%
0500	Other Purchased Services	2,672,309	3,358,160	125.7%	3,001,722	2,915,249	2,380,789	81.7%	3,435,961	2,583,142	2,025,518	78.4%
0600	Supplies	9,129,091	7,363,525	80.7%	8,481,400	8,752,308	7,330,122	83.8%	9,254,747	9,973,595	8,333,541	83.6%
0700	Property	8,290,714	1,070,483	12.9%	10,814,113	11,272,183	7,983,489	70.8%	3,393,109	8,721,823	3,502,956	40.2%
0800	Miscellaneous	167,499	36,630	21.9%	59,390	80,812	40,852	50.6%	47,256	179,371	39,196	21.9%
<b>2700</b>	<b>Transportation</b>	<b>82,817,525</b>	<b>64,773,462</b>	<b>78.2%</b>	<b>87,843,441</b>	<b>86,387,934</b>	<b>68,638,146</b>	<b>79.5%</b>	<b>76,999,033</b>	<b>82,231,750</b>	<b>63,270,269</b>	<b>76.9%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	33,966	33,111	97.5%	33,832	30,138	26,243	87.1%	31,186	30,301	25,670	84.7%
0200	Employee Benefits	1,271	1,699	133.6%	1,813	1,791	1,178	65.8%	1,672	1,713	1,132	66.1%
<b>2900</b>	<b>Other Instruction Support</b>	<b>35,237</b>	<b>34,810</b>	<b>98.8%</b>	<b>35,645</b>	<b>31,929</b>	<b>27,420</b>	<b>85.9%</b>	<b>32,858</b>	<b>32,014</b>	<b>26,802</b>	<b>83.7%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	-	-		-	-	-		3,167	-	1,132	
0200	Employee Benefits	-	-		-	-	-		460	-	460	
0800	Miscellaneous	17,000	-		16,060	-	-		16,659	-	-	
<b>3100</b>	<b>Food Service</b>	<b>17,000</b>	<b>-</b>	<b>0.0%</b>	<b>16,060</b>	<b>-</b>	<b>-</b>		<b>20,286</b>	<b>-</b>	<b>1,592</b>	

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>												
0100	Salaries	2,087,116	1,552,309	74.4%	1,936,833	2,098,894	1,544,148	73.6%	1,759,116	2,004,519	1,511,864	75.4%
0200	Employee Benefits	1,075,821	888,095	82.6%	1,042,476	755,091	594,196	78.7%	727,534	661,072	570,625	86.3%
0300	Professional/Technical Services	9,135	4,809	52.6%	235	4,869	235	4.8%	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	18,114	7,545	41.7%	14,560	17,100	12,381	72.4%	7,773	10,807	6,109	56.5%
0600	Supplies	24,829	10,936	44.0%	15,552	23,957	8,034	33.5%	11,779	13,520	3,969	29.4%
0700	Property	32,920	19,182	58.3%	13,428	20,003	6,130	30.6%	3,199	7,956	3,104	39.0%
0800	Miscellaneous	20,867	6,075	29.1%	3,499	8,358	1,350	16.2%	59	4,168	(36)	-0.9%
<b>3300</b>	<b>Community Services</b>	<b>3,271,001</b>	<b>2,488,952</b>	<b>76.1%</b>	<b>3,027,897</b>	<b>2,929,622</b>	<b>2,167,787</b>	<b>74.0%</b>	<b>2,510,854</b>	<b>2,703,651</b>	<b>2,096,672</b>	<b>77.5%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	742,459	531,243	71.6%	717,019	727,025	545,916	75.1%	685,230	693,253	524,917	75.7%
0200	Employee Benefits	351,862	286,072	81.3%	346,746	270,527	225,310	83.3%	264,345	199,879	216,446	108.3%
0300	Professional/Technical Services	2,325	33,365	1435.1%	1,429	4,900	1,054	21.5%	1,951	2,900	940	32.4%
0400	Property Services	1,000	535	53.5%	-	1,000	-	0.0%	903	1,000	903	90.3%
0500	Other Purchased Services	12,650	8,655	68.4%	8,582	14,200	5,684	40.0%	12,403	19,128	8,846	46.2%
0600	Supplies	25,786	9,582	37.2%	14,176	20,013	11,392	56.9%	14,348	23,401	10,154	43.4%
0700	Property	6,381	1,310	20.5%	23,874	27,111	21,347	78.7%	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%
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,163,963</b>	<b>872,056</b>	<b>74.9%</b>	<b>1,113,161</b>	<b>1,067,476</b>	<b>811,673</b>	<b>76.0%</b>	<b>984,227</b>	<b>960,261</b>	<b>766,353</b>	<b>79.8%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,933,394</b>	<b>2,067,860</b>	<b>107.0%</b>	<b>4,999,296</b>	<b>1,570,802</b>	<b>1,510,476</b>	<b>96.2%</b>	<b>5,053,901</b>	<b>1,963,536</b>	<b>1,958,956</b>	<b>99.8%</b>
<b>5300</b>	<b>Contingency</b>	<b>59,996,865</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>93,869,437</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>101,661,932</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,350,462,514</b>	<b>970,042,612</b>	<b>71.8%</b>	<b>1,211,942,587</b>	<b>1,234,511,584</b>	<b>872,095,077</b>	<b>70.6%</b>	<b>1,052,527,209</b>	<b>1,207,821,334</b>	<b>847,710,672</b>	<b>70.2%</b>
<b>Ending Fund Balance</b>		<b>13,277,998</b>	<b>235,100,715</b>		<b>141,547,484</b>	<b>3,713,821</b>	<b>233,523,289</b>		<b>153,608,044</b>	<b>(347,457)</b>	<b>217,832,110</b>	

As of April 30, 2019

**Special Revenue Fund (2) Balance Sheet**

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
	17,984,151		(255,274)
	<u>287,406</u>		<u>(15,316,226)</u>
<b>Total Assets</b>	<b><u>18,271,557</u></b>	<b>Total Liabilities</b>	<b>(15,571,501)</b>
		Fund Balance	
			Beginning Balance
			Revenues
			Expenditures
			(10,215,664)
			(78,739,327)
			<u>86,254,935</u>
		<b>Total Fund Balance</b>	<b><u>(2,700,056)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(18,271,557)</u></b>

Special Revenue Fund includes grants and awards for donor-specified purposes. Federal and state grants are the largest source.



		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Special Revenue Fund</b>												
<b>Special Revenue Fund Revenues</b>												
1510	Interest Income	31,699	23,306	73.5%	10,356	8,912	4,830	54.2%	7,615	5,184	3,503	67.6%
1700	Student Fees	24,481	24,481	100.0%	-	30,977	-	0.0%	-	41,858	-	0.0%
1900	Local Grants and Contributions	8,185,817	2,827,943	34.5%	12,003,218	5,903,657	5,618,123	95.2%	10,059,989	9,297,224	3,570,208	38.4%
3200	State Grants	31,410,631	21,765,086	69.3%	33,886,228	33,955,785	21,846,608	64.3%	36,817,000	36,733,500	25,286,420	68.8%
4300	Direct Federal Grants	756,464	1,321,968	174.8%	18,357,531	16,423,377	11,371,214	69.2%	16,762,516	16,714,255	9,371,395	56.1%
4500	Federal Grants Through State	76,661,093	48,732,246	63.6%	70,330,081	76,956,849	40,572,181	52.7%	74,822,375	76,656,010	45,231,011	12.2%
4700	Federal Grants Thru Intermediary	861,896	469,968	54.5%	907,069	791,299	510,910	64.6%	1,287,600	1,101,083	741,605	4107.9%
4810	Medicaid Reimbursement	3,210,114	1,503,394	46.8%	1,583,110	5,155,059	-	0.0%	2,082,200	4,667,903	1,493,114	15.9%
5210	Operating Transfers In	2,126,706	2,070,935	97.4%	1,950,269	1,522,397	1,515,395	99.5%	1,959,415	1,968,293	1,523,660	75.9%
<b>Total Revenues</b>		<b>123,268,901</b>	<b>78,739,327</b>	<b>63.9%</b>	<b>139,027,862</b>	<b>140,748,312</b>	<b>81,439,261</b>	<b>57.9%</b>	<b>143,798,710</b>	<b>147,185,310</b>	<b>87,220,917</b>	<b>59.3%</b>
<b>Non-Operating Funds</b>												
<b>Beginning Balance</b>		<b>10,215,664</b>	<b>10,215,664</b>	<b>100.0%</b>	<b>12,971,802</b>	<b>12,971,802</b>	<b>12,971,802</b>	<b>100.0%</b>	<b>14,710,507</b>	<b>14,710,507</b>	<b>14,710,507</b>	<b>100.0%</b>
<b>Special Revenue Fund Expenditures</b>												
1100	Instruction	67,230,644	46,858,140	69.7%	81,801,181	84,034,491	56,419,536	67.1%	83,822,680	85,082,504	58,855,014	69.2%
2100	Student Support	4,287,389	2,782,590	64.9%	3,949,486	4,138,710	2,808,139	67.9%	5,966,973	6,325,274	3,994,307	63.1%
2200	Instructional Staff Support	35,079,633	26,325,366	75.0%	42,625,636	35,501,092	24,999,309	70.4%	41,027,083	40,665,342	24,537,056	60.3%
2300	District Administration	165,529	139,162	84.1%	191,290	220,263	134,203	60.9%	192,542	142,498	138,211	97.0%
2400	School Administration	576,679	379,876	65.9%	462,830	414,525	328,815	79.3%	214,341	195,283	121,367	62.1%
2500	Business Support	733,792	483,484	65.9%	1,180,057	1,619,977	817,927	50.5%	1,318,018	1,690,653	858,480	50.8%
2600	Plant Operations & Maintenance	1,058,754	706,427	66.7%	324,114	243,314	213,512	87.8%	236,748	206,179	140,212	68.0%
2700	Transportation	776,558	1,297,598	167.1%	1,469,636	1,068,222	635,986	59.5%	3,103,142	1,798,003	1,101,473	61.3%
3300	Community Services	11,192,801	5,662,593	50.6%	7,153,686	10,087,915	4,921,384	48.8%	7,162,197	9,858,760	4,846,676	0.0%
5200	Operating Transfers Out	2,175,353	1,619,699	74.5%	2,626,084	2,889,253	1,564,986	54.2%	2,493,691	2,433,582	1,485,679	0.0%
<b>Total Expenditures</b>		<b>123,277,132</b>	<b>86,254,935</b>	<b>70.0%</b>	<b>141,784,000</b>	<b>140,217,762</b>	<b>92,843,797</b>	<b>66.2%</b>	<b>145,537,415</b>	<b>148,398,078</b>	<b>96,078,476</b>	<b>64.7%</b>
<b>Ending Fund Balance</b>		<b>10,207,433</b>	<b>2,700,056</b>		<b>10,215,664</b>	<b>13,502,352</b>	<b>1,567,266</b>		<b>12,971,802</b>	<b>13,497,739</b>	<b>5,852,948</b>	

As of April 30, 2019

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

Assets		Liabilities	
Due From Other Funds	<u>3,386,752</u>	Accounts Payable	<u>(56,154)</u>
<b>Total Assets</b>	<u><u>3,386,752</u></u>	<b>Total Liabilities</b>	<u><u>(56,154)</u></u>
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(3,588,886)
		Expenditures	<u>2,840,977</u>
		<b>Total Fund Balance</b>	<u>(3,330,598)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(3,386,752)</u></u>

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

**Capital Outlay Fund (310) Balance Sheet**

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

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

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	3,456,367	3,258,769	94.3%	3,639,006	2,635,700	2,688,197	102.0%	2,303,562	1,836,299	1,889,413	102.9%
1900 Local Grants and Contributions	355,219	330,118	92.9%	272,353	221,367	221,842	100.2%	202,260	119,854	174,862	145.9%
<b>Total Revenues</b>	<b>3,811,586</b>	<b>3,588,886</b>	<b>94.2%</b>	<b>3,911,359</b>	<b>2,857,067</b>	<b>2,910,039</b>	101.9%	<b>2,505,822</b>	<b>1,956,153</b>	<b>2,064,275</b>	105.5%
<b>Non-Operating Funds</b>											
Beginning Balance	2,582,689	2,582,689	100.0%	1,340,179	1,340,179	1,340,179	100.0%	940,174	940,174	940,174	100.0%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	6,337,528	2,799,008	44.2%	2,588,886	4,388,878	2,113,085	48.1%	2,042,635	3,135,954	1,561,286	49.8%
2600 Plant Operations & Maintenance	206,296	41,969	20.3%	79,963	219,339	47,540	21.7%	63,182	128,388	37,915	29.5%
<b>Total Expenditures</b>	<b>6,543,824</b>	<b>2,840,977</b>	<b>43.4%</b>	<b>2,668,849</b>	<b>4,608,217</b>	<b>2,160,625</b>	46.9%	<b>2,105,817</b>	<b>3,264,342</b>	<b>1,599,201</b>	49.0%
<b>Ending Fund Balance</b>	<b>(149,549)</b>	<b>3,330,598</b>		<b>2,582,689</b>	<b>(410,971)</b>	<b>2,089,593</b>	-508.5%	<b>1,340,179</b>	<b>(1,308,189)</b>	<b>465,074</b>	-35.6%
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
3200 State Revenues	8,642,470	4,321,235	50.0%	8,697,469	8,727,000	4,355,000	49.9%	8,715,087	8,727,000	4,354,910	49.9%
<b>Total Revenues</b>	<b>8,642,470</b>	<b>4,321,235</b>	<b>50.0%</b>	<b>8,697,469</b>	<b>8,727,000</b>	<b>4,355,000</b>	<b>49.9%</b>	<b>8,715,087</b>	<b>8,727,000</b>	<b>4,354,910</b>	<b>49.9%</b>
<b>Capital Outlay Expenditures</b>											
5200 Operating Transfers Out	8,642,470	4,321,235	50.0%	8,697,469	8,727,000	4,355,000	49.9%	8,715,087	8,727,000	4,354,910	49.9%
<b>Total Expenditures</b>	<b>8,642,470</b>	<b>4,321,235</b>	<b>50.0%</b>	<b>8,697,469</b>	<b>8,727,000</b>	<b>4,355,000</b>	<b>49.9%</b>	<b>8,715,087</b>	<b>8,727,000</b>	<b>4,354,910</b>	<b>49.9%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

As of April 30, 2019

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due From Other Funds	<u>10,607,788</u>	Beginning Balance	(9,459,699)
		Revenues	(38,039,472)
<b>Total Assets</b>	<u><u>10,607,788</u></u>	Expenditures	<u>36,891,383</u>
		<b>Total Fund Balance</b>	<u>(10,607,788)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(10,607,788)</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	8,134,973	Due To Other Funds	<u>141,506</u>
Due From Other Funds	<u>46,167,803</u>	<b>Total Liabilities</b>	141,506
<b>Total Assets</b>	<u><u>54,302,776</u></u>	Fund Balance	
		Beginning Balance	(46,860,175)
		Revenues	(40,079,277)
		Expenditures	<u>32,495,170</u>
		<b>Total Fund Balance</b>	<u>(54,444,282)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(54,302,776)</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	36,891,383	93.4%	29,069,266	34,680,000	25,504,222	73.5%	41,724,549	34,680,000	35,357,338	102.0%
39,518,221	36,891,383	93.4%	29,069,266	34,680,000	25,504,222	73.5%	41,724,549	34,680,000	35,357,338	102.0%
9,459,699	10,607,788		9,459,699	1,092,048	13,018,110		1,092,048	7,338,517	7,451,746	
-	64,150		124,902	-	250,522		420,989	-	247,632	
-	-		45,497	1,605,101	-	0.0%	73,261	-	202,917	
98,428,050	30,184,000	30.7%	-	45,093,293	-	0.0%	44,955,100	50,000,000	7,120,000	14.2%
-	9,831,127		4,556,264	-	1,388,150		18,653,921	-	12,830,889	
98,428,050	40,079,277	40.7%	4,726,663	46,698,394	1,638,672	3.5%	64,103,271	50,000,000	20,401,439	40.8%
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	29,532,054	30.0%	51,639,838	55,000,000	27,801,267	50.5%	48,029,549	52,307,004	22,681,115	43.4%
-	191,001		-	-	-		7,441,330	-	7,246,051	
-	2,772,114		4,067,204	-	3,049,532		3,340,396	-	3,340,392	
98,428,050	32,495,170	33.0%	55,707,042	55,000,000	30,850,799	56.1%	58,811,275	52,307,004	33,267,558	63.6%
46,860,175	54,444,282		46,860,175	89,538,948	68,628,427		97,840,554	90,241,554	79,682,439	

As of April 30, 2019

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

Fund Balance	
Beginning Balance	-
Revenues	(46,559,593)
Expenditures	<u>46,559,593</u>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>-</u></u>

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

**Food Service Enterprise Fund (51) Balance Sheet**

<b>Assets</b>		<b>Liabilities</b>	
Cash	7,777,741	Due To Other Funds	(11,185,171)
Accounts Receivable	4,811,464	Accounts Payable	(186,776)
Inventory	4,975,660	Bonds Payable	(1,113,962)
Equipment, Net of Depreciation	19,727,711	Unfunded Pension Liability	(91,013,584)
Deferred Outflows - Pension Contributions	<u>17,531,607</u>	Deferred Inflows - Pension Investments	<u>(5,759,514)</u>
<b>Total Assets</b>	<u><u>54,824,182</u></u>	<b>Total Liabilities</b>	(109,259,005)
		<b>Fund Balance</b>	
		Beginning Balance	54,320,784
		Revenues	(47,515,403)
		Expenditures	<u>47,629,442</u>
		<b>Total Fund Balance</b>	<u>54,434,823</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(54,824,182)</u></u>

Food Service Fund operates the cafeterias at all schools. This operation is funded by federal reimbursements and student sales.

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
3900 KSFCC Debt Contributions	9,500,000	10,435,859	109.9%	9,449,764	7,900,000	10,271,822	130.0%	8,171,637	7,900,000	9,174,433	116.1%
4300 Federal Direct Reimbursements	2,600,000	1,970,128	75.8%	2,607,925	1,063,714	1,962,419	184.5%	2,603,978	1,063,714	1,958,231	184.1%
5210 Operating Transfers In	48,160,691	34,153,605	70.9%	34,659,363	43,407,000	31,521,554	72.6%	35,173,067	43,407,000	30,221,707	69.6%
<b>Total Revenues</b>	<b>60,260,691</b>	<b>46,559,593</b>	<b>77.3%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>43,755,795</b>	<b>83.6%</b>	<b>45,948,682</b>	<b>52,370,714</b>	<b>41,354,371</b>	<b>79.0%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	60,260,691	46,559,593	77.3%	46,717,052	52,370,714	43,755,795	83.6%	45,948,682	52,370,714	41,354,371	79.0%
<b>Total Expenditures</b>	<b>60,260,691</b>	<b>46,559,593</b>	<b>77.3%</b>	<b>46,717,052</b>	<b>52,370,714</b>	<b>43,755,795</b>	<b>83.6%</b>	<b>45,948,682</b>	<b>52,370,714</b>	<b>41,354,371</b>	<b>79.0%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service Enterprise Fund</b>											
<b>Food Service Revenues</b>											
1510 Interest Income	100,000	138,710	138.7%	101,428	-	45,871		65,491	28,291	20,188	71.4%
1600 Food Sales	4,500,000	2,539,069	56.4%	3,004,729	5,930,000	3,280,899	55.3%	3,685,798	7,918,523	3,629,487	45.8%
1900 Local Contributions	71,943	33,178	46.1%	5,855	-	23,872		34,127	66,610	45,741	68.7%
3200 State Grants	530,000	-	0.0%	514,501	-	-		-	-	-	
3900 On-Behalf Payments	4,550,566	3,314,706	72.8%	4,550,566	3,475,939	3,012,630	86.7%	3,687,631	3,471,962	2,851,996	82.1%
4500 Federal Grants Through State	70,972,222	41,489,740	58.5%	54,519,788	63,394,064	44,983,849	71.0%	55,298,421	59,867,415	43,123,638	72.0%
4950 Donated Commodities	-	-		4,192,840	-	-		3,221,004	3,374,732	-	0.0%
5210 Operating Transfers In	10,000	-	0.0%	2,964,497	-	-		2,998,602	44,903	-	0.0%
<b>Total Revenues</b>	<b>80,734,731</b>	<b>47,515,403</b>	<b>58.9%</b>	<b>69,854,204</b>	<b>72,800,003</b>	<b>51,347,121</b>	<b>70.5%</b>	<b>68,991,074</b>	<b>74,772,435</b>	<b>49,671,049</b>	<b>66.4%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(54,320,784)</b>	<b>(54,320,784)</b>	<b>100.0%</b>	<b>(47,253,545)</b>	<b>(47,253,545)</b>	<b>(47,253,545)</b>	<b>100.0%</b>	<b>(25,759,540)</b>	<b>(25,759,540)</b>	<b>(25,759,540)</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	99,126,519	44,882,655	45.3%	73,114,095	89,096,554	49,608,563	55.7%	86,834,666	89,395,207	47,792,084	53.5%
5100 Debt Service	-	-		-	-	-		-	1,137,583	1,137,583	100.0%
5200 Operating Transfers Out	3,360,000	2,746,787	81.7%	3,807,348	3,394,000	2,583,242	76.1%	3,650,413	3,994,563	2,879,512	
<b>Total Expenditures</b>	<b>102,486,519</b>	<b>47,629,442</b>	<b>46.5%</b>	<b>76,921,443</b>	<b>92,490,554</b>	<b>52,191,806</b>	<b>56.4%</b>	<b>90,485,079</b>	<b>94,527,353</b>	<b>51,809,178</b>	<b>54.8%</b>
<b>Ending Fund Balance</b>	<b>(76,072,572)</b>	<b>(54,434,823)</b>		<b>(54,320,784)</b>	<b>(66,944,096)</b>	<b>(48,098,230)</b>		<b>(47,253,545)</b>	<b>(45,514,458)</b>	<b>(27,897,669)</b>	

As of April 30, 2019

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

Assets			Liabilities		
	Due From Other Funds	567,345		Accounts Payable	(149)
	Deferred Outflows - Pension Contributions	<u>146,653</u>		Unfunded Pension Liability	(761,334)
				Deferred Inflows - Pension Investments	<u>(48,179)</u>
<b>Total Assets</b>		<u><u>713,998</u></u>	<b>Total Liabilities</b>		(809,662)
			Fund Balance		
				Beginning Balance	247,191
				Revenues	(252,000)
				Expenditures	<u>100,473</u>
			<b>Total Fund Balance</b>		<u>95,664</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(713,998)</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>(44,151)</u>		Beginning Balance	(44,782)
				Revenues	(43,796)
<b>Total Liabilities</b>		<u><u>(44,151)</u></u>		Expenditures	<u>132,729</u>
			<b>Total Fund Balance</b>		<u>44,151</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>-</u></u>

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



	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	5,946	5,946	100.0%	3,827	50,561	2,812	5.6%	66,756	66,756	47,878	71.7%
3200 State Grants	216,357	216,357	100.0%	303,728	303,728	236,947	78.0%	307,840	307,840	226,232	73.5%
3900 On-Behalf Payments	38,474	29,697	77.2%	38,474	44,792	38,724	86.5%	44,792	42,101	36,398	86.5%
<b>Total Revenues</b>	<b>260,777</b>	<b>252,000</b>	<b>96.6%</b>	<b>346,029</b>	<b>399,081</b>	<b>278,483</b>	<b>69.8%</b>	<b>419,388</b>	<b>416,697</b>	<b>310,508</b>	<b>74.5%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	(247,191)	(247,191)	100.0%	(356,205)	(356,205)	(356,205)	100.0%	(123,103)	(123,103)	(123,103)	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	454,467	100,472	22.1%	237,015	771,039	248,951	32.3%	652,490	783,939	332,308	42.4%
<b>Total Expenditures</b>	<b>454,467</b>	<b>100,472</b>	<b>22.1%</b>	<b>237,015</b>	<b>771,039</b>	<b>248,951</b>	<b>32.3%</b>	<b>652,490</b>	<b>783,939</b>	<b>332,308</b>	<b>42.4%</b>
<b>Ending Fund Balance</b>	<b>(440,882)</b>	<b>(95,664)</b>		<b>(247,191)</b>	<b>(728,163)</b>	<b>(326,672)</b>		<b>(356,205)</b>	<b>(490,345)</b>	<b>(144,903)</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	23,000	13,052	56.7%	24,224	23,061	14,087	61.1%	20,643	50,401	19,246	38.2%
1900 Local Contributions	510	28,819	5650.8%	37,630	37,630	26,745	71.1%	30,075	30,075	28,285	94.0%
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	3,447	86.5%	3,987	4,627	3,997	86.4%
5210 Operating Transfers In	96,925	1,925	2.0%	94,449	98,107	-	0.0%	101,343	101,343	-	0.0%
<b>Total Revenues</b>	<b>125,371</b>	<b>43,796</b>	<b>34.9%</b>	<b>161,239</b>	<b>162,785</b>	<b>44,279</b>	<b>27.2%</b>	<b>156,048</b>	<b>186,446</b>	<b>51,527</b>	<b>27.6%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	44,782	44,782	100.0%	40,672	40,672	40,672	100.0%	27,140	27,140	27,140	100.0%
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	113,162	103,970	91.9%	104,550	107,061	106,749	99.7%	103,722	114,697	87,459	76.3%
2200 Instructional Staff Support	55,369	14,555	26.3%	21,476	66,242	20,621	31.1%	613	48,681	14,357	29.5%
3300 Community Services	29,861	14,204	47.6%	31,103	30,155	22,059	73.2%	38,181	65,349	27,028	41.4%
<b>Total Expenditures</b>	<b>198,392</b>	<b>132,729</b>	<b>66.9%</b>	<b>157,129</b>	<b>203,457</b>	<b>149,429</b>	<b>73.4%</b>	<b>142,516</b>	<b>228,726</b>	<b>128,844</b>	<b>56.3%</b>
<b>Ending Fund Balance</b>	<b>(28,239)</b>	<b>(44,151)</b>		<b>44,782</b>	<b>-</b>	<b>(64,478)</b>		<b>40,672</b>	<b>(15,140)</b>	<b>(50,177)</b>	

As of April 30, 2019

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

Assets			Liabilities		
	Cash	317,678		Due To Other Funds	(8,957)
	Deferred Outflows - Pension Contributions	<u>74</u>		Unfunded Pension Liabilities	(383)
<b>Total Assets</b>		<u><u>317,752</u></u>		Deferred Inflows - Pension Investments	<u>(24)</u>
			<b>Total Liabilities</b>		(9,364)
			Fund Balance		
				Beginning Balance	(231,405)
				Revenues	(197,546)
				Expenditures	<u>120,563</u>
			<b>Total Fund Balance</b>		<u>(308,388)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(317,752)</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	429,767		Unfunded Pension Liabilities	(1,888,771)
	Deferred Outflows - Pension Contributions	<u>363,832</u>		Deferred Inflows - Pension Investments	<u>(119,527)</u>
<b>Total Assets</b>		<u><u>793,599</u></u>	<b>Total Liabilities</b>		(2,008,298)
			Fund Balance		
				Beginning Balance	1,214,381
				Revenues	(785,522)
				Expenditures	<u>785,840</u>
			<b>Total Fund Balance</b>		<u>1,214,699</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(793,599)</u></u>

Tuition Preschool Fund operates tuition-based preschools in numerous schools. - 18 -

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500 Interest Income	3,566	4,070	114.1%	2,579	2,579	2,009	77.9%	1,326	1,326	1,005	75.8%
1800 Daycare Fees	215,360	172,055	79.9%	212,071	276,788	172,445	62.3%	230,087	283,139	215,555	76.1%
3900 On-Behalf Payments	31,625	21,421	67.7%	31,625	34,618	29,952	86.5%	34,618	38,142	33,216	87.1%
<b>Total Revenues</b>	<b>250,551</b>	<b>197,546</b>	<b>78.8%</b>	<b>246,275</b>	<b>313,985</b>	<b>204,406</b>	<b>65.1%</b>	<b>266,031</b>	<b>322,607</b>	<b>249,777</b>	<b>77.4%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	231,405	231,405	100.0%	158,207	158,207	158,207	100.0%	86,223	86,223	86,223	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	1,516	1,561	103.0%	28,976	30,627	23,193	75.7%	26,404	26,469	20,288	76.6%
2200 Instructional Staff Support	475,109	114,002	24.0%	139,181	450,475	109,204	24.2%	167,184	456,673	197,292	43.2%
5200 Operating Transfers Out	5,000	5,000	100.0%	4,920	5,000	4,919	98.4%	459	5,000	459	9.2%
<b>Total Expenditures</b>	<b>481,625</b>	<b>120,563</b>	<b>25.0%</b>	<b>173,077</b>	<b>486,102</b>	<b>137,316</b>	<b>28.2%</b>	<b>194,047</b>	<b>488,142</b>	<b>218,039</b>	<b>44.7%</b>
Ending Fund Balance	331	308,388		231,405	(13,910)	225,297		158,207	(79,312)	117,961	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	872,866	664,892	76.2%	889,911	889,911	809,129	90.9%	902,635	915,944	697,170	76.1%
3900 On-Behalf Payments	179,135	120,631	67.3%	179,135	146,311	126,477	86.4%	146,311	121,392	105,635	87.0%
<b>Total Revenues</b>	<b>1,052,001</b>	<b>785,522</b>	<b>74.7%</b>	<b>1,069,046</b>	<b>1,036,222</b>	<b>935,607</b>	<b>90.3%</b>	<b>1,048,946</b>	<b>1,037,336</b>	<b>802,805</b>	<b>77.4%</b>
<b>Non-Operating Funds</b>											
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%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	1,238,152	762,934	61.6%	1,095,591	1,184,065	741,908	62.7%	1,317,912	1,093,921	723,222	66.1%
2200 Instructional Staff Support	35,352	22,906	64.8%	2,248	-	-		-	-	-	
<b>Total Expenditures</b>	<b>1,273,504</b>	<b>785,840</b>	<b>61.7%</b>	<b>1,097,839</b>	<b>1,184,065</b>	<b>741,908</b>	<b>62.7%</b>	<b>1,317,912</b>	<b>1,093,921</b>	<b>723,222</b>	<b>66.1%</b>
Ending Fund Balance	(1,435,884)	(1,214,699)		(1,214,381)	(1,333,432)	(991,889)		(1,185,588)	(973,207)	(837,038)	

As of April 30, 2019

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

Assets		Liabilities	
Cash	999,192	Due To Other Funds	<u>(1,871)</u>
Investments	1,308,767		
Accounts Receivable	<u>708,590</u>	<b>Total Liabilities</b>	<u><u>(1,871)</u></u>
<b>Total Assets</b>	<u><u>3,016,548</u></u>		
		Fund Balance	
		Beginning Balance	(2,975,500)
		Revenues	(557,751)
		Expenditures	<u>518,574</u>
		<b>Total Fund Balance</b>	<u>(3,014,677)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(3,016,548)</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	7,524	30.8%	18,922		26,368	17,758	67.3%	2,990		24,700	2,219	9.0%
349,252	550,227	157.5%	2,312,304		2,046,765	1,447,243	70.7%	3,396,572		3,123,359	3,139,068	100.5%
373,642	557,751	149.3%	2,331,226		2,073,133	1,465,001	70.7%	3,399,562		3,148,058	3,141,287	99.8%
2,973,074	2,973,074	100.0%	2,784,833		2,784,833	2,784,833	100.0%	1,898,980		1,898,980	1,898,980	100.0%
1,553,054	516,148	33.2%	2,142,985		3,016,893	2,146,370	71.1%	2,513,709		3,647,939	2,211,193	60.6%
1,553,054	516,148	33.2%	2,142,985		3,016,893	2,146,370	71.1%	2,513,709		3,647,939	2,211,193	60.6%
1,793,662	3,014,677		2,973,074		1,841,073	2,103,464		2,784,833		1,399,100	2,829,074	