

Monthly Financial Report
Through May 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	479,544,262	99.9%	456,911,397	450,951,894	456,911,397	101.3%	432,706,454	434,257,815	432,373,646	99.6%
Occupational Taxes	170,493,750	135,039,954	79.2%	162,374,610	161,100,000	139,287,280	86.5%	156,387,646	160,930,927	133,234,466	82.8%
Other Taxes	55,574,828	49,031,960	88.2%	53,658,833	53,975,905	44,382,396	82.2%	51,729,620	49,343,519	44,393,955	90.0%
Local Grants	9,186,580	4,098,151	44.6%	14,587,875	11,685,179	9,421,061	80.6%	13,658,821	12,847,052	7,695,274	59.9%
State Sources											
SEEK Program	242,117,316	225,517,306	93.1%	248,012,271	246,348,362	227,022,352	92.2%	260,406,772	258,776,412	238,644,919	92.2%
Other State Revenues	345,793,341	324,906,536	94.0%	348,439,029	241,340,134	228,098,507	94.5%	244,169,846	242,784,669	229,480,707	94.5%
KSFCC Allocation	9,500,000	10,954,807	115.3%	9,449,764	7,900,000	10,781,423	136.5%	8,171,637	7,900,000	9,682,142	122.6%
Federal Grants	155,063,889	107,235,902	69.2%	152,498,344	162,953,690	119,675,399	73.4%	156,078,094	163,545,125	130,390,014	79.7%
Interest	3,174,655	5,090,665	160.4%	3,407,200	2,027,447	3,034,714	149.7%	2,417,048	1,999,611	2,134,729	106.8%
Other Sources	168,535,643	97,486,577	57.8%	65,068,045	121,645,549	56,024,818	46.1%	122,264,443	118,171,427	71,130,777	60.2%
Total Revenues	1,639,311,738	1,438,906,121	87.8%	1,514,407,368	1,459,928,160	1,294,639,347	88.7%	1,447,990,381	1,450,556,557	1,299,160,629	89.6%
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	794,547,408	701,315,970	88.3%	755,771,029	695,229,452	608,261,038	87.5%	660,611,066	692,929,409	604,254,591	87.2%
2100 Student Support	70,233,401	61,901,916	88.1%	66,023,129	59,945,958	52,545,921	87.7%	59,507,081	60,519,765	52,918,067	87.4%
2200 Instructional Staff Support	150,094,261	129,126,578	86.0%	155,387,136	146,064,484	121,994,329	83.5%	137,960,345	141,325,379	118,723,557	84.0%
2300 District Administration	7,324,785	5,544,771	75.7%	5,881,643	6,078,688	4,557,770	75.0%	5,205,114	5,413,251	4,300,594	79.4%
2400 School Administration	113,399,845	100,780,490	88.9%	98,562,869	96,554,197	80,085,281	82.9%	87,953,654	93,184,980	78,645,763	84.4%
2500 Business Support	49,740,276	38,350,931	77.1%	49,830,447	47,605,813	37,411,929	78.6%	43,508,006	44,639,337	34,078,069	76.3%
2600 Plant Operations & Maintenance	133,819,994	103,488,741	77.3%	118,046,299	133,039,240	99,179,200	74.5%	108,680,821	119,815,495	93,706,653	78.2%
2700 Transportation	83,596,188	79,617,516	95.2%	89,313,077	87,483,315	77,762,369	88.9%	80,102,175	84,117,320	71,618,791	85.1%
2900 Other Instruction Support	35,237	58,735	166.7%	35,645	31,929	50,272	157.5%	32,858	32,014	30,194	94.3%
3100 Food Service	99,090,122	52,414,466	52.9%	73,130,155	101,357,621	54,417,728	53.7%	86,854,952	100,685,177	60,827,185	60.4%
3200 Daycare Operations	454,467	117,105	25.8%	237,015	771,039	275,991	35.8%	652,490	783,939	373,043	47.6%
3300 Community Services	17,408,469	10,327,619	59.3%	12,355,671	17,376,176	10,619,137	61.1%	12,224,941	16,417,950	4,625,887	28.2%
4600 Site Improvement	99,592,013	32,993,095	33.1%	52,752,999	56,067,476	33,918,036	60.5%	49,013,776	53,267,265	27,103,801	50.9%
5100 Debt Service	60,260,691	51,883,902	86.1%	46,717,052	52,370,714	50,777,686	97.0%	53,390,012	52,370,714	54,659,391	104.4%
5200 Operating Transfers Out	55,631,786	58,263,137	104.7%	53,271,587	51,247,055	45,608,064	89.0%	64,978,496	51,205,950	55,289,947	108.0%
5300 Contingency	59,996,865	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures	1,795,225,808	1,426,184,973	79.4%	1,577,315,753	1,645,092,593	1,277,464,750	77.7%	1,450,675,787	1,618,369,876	1,261,155,533	77.9%
Ending Fund Balance	2,218,546	170,853,764		158,132,616	35,876,568	238,215,598		221,041,001	55,913,088	261,731,504	

As of May 31, 2019

General Fund (1) Balance Sheet

Assets					
	Cash	153,327,961	Liabilities		
	Investments	165,208,061		Due To Other Funds	(106,567,513)
	Accounts Receivable	165,079		Accounts Payable	(1,413,376)
	Due From Other Funds	57,568,635		Accrued Expenditures	<u>(110,505,017)</u>
	Inventory	<u>2,815,058</u>			
			Total Liabilities		(218,485,906)
Total Assets		<u><u>379,084,794</u></u>			
			Fund Balance		
				Beginning Balance	(141,547,484)
				Revenues	(1,148,201,656)
				Expenditures	<u>1,129,150,252</u>
			Total Fund Balance		<u>(160,598,888)</u>
			Total Liabilities and Fund Balance		<u><u>(379,084,794)</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	441,601,151	100.2%	419,678,233	416,651,894	419,678,233	100.7%	397,432,143	399,957,815	397,099,335	99.3%
1115	Delinquent Property Taxes	4,900,000	3,477,062	71.0%	4,883,414	5,000,000	3,241,459	64.8%	4,895,473	5,000,000	3,424,674	68.5%
1117	Motor Vehicle Taxes	30,721,921	25,863,975	84.2%	29,567,758	29,972,997	23,451,459	78.2%	29,045,275	27,968,388	24,257,305	86.7%
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	10,793,940	112.1%
1131	Occupational License Taxes	170,493,750	135,039,954	79.2%	162,374,610	161,100,000	139,287,280	86.5%	156,387,646	160,930,927	133,234,466	82.8%
1191	Omitted Property Taxes	6,000,000	5,322,728	88.7%	6,008,970	5,100,000	4,490,786	88.1%	5,073,158	4,737,000	3,996,262	84.4%
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	275,691	57.6%	479,270	401,000	249,591	62.2%	393,452	529,000	186,208	35.2%
1510	Interest Income	3,015,000	4,844,375	160.7%	3,149,013	1,900,000	2,661,429	140.1%	1,918,637	1,900,000	1,800,933	94.8%
1900	Other Local Revenues	4,323,300	1,560,246	36.1%	5,860,813	4,283,000	2,853,508	66.6%	4,336,847	4,126,000	1,254,334	30.4%
3111	State SEEK Revenues	242,117,316	225,517,306	93.1%	248,012,271	246,348,362	227,022,352	92.2%	260,406,772	258,776,412	238,644,919	92.2%
3129	KSB/KSD Transportation	25,000	-	0.0%	25,840	35,000	-	0.0%	35,605	30,000	-	0.0%
3130	National Board Certification	-	469,660		-	435,000	-	0.0%	434,848	416,000	-	0.0%
3800	State Utility Taxes	1,893,000	1,346,424	71.1%	1,895,654	1,748,000	1,457,472	83.4%	1,747,810	1,748,000	1,456,526	83.3%
3900	On-Behalf Payments	298,211,921	284,137,570	95.3%	298,310,873	191,618,724	182,909,307	95.5%	192,194,317	190,927,188	180,429,934	94.5%
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	4,366,509	79.4%	6,428,432	6,117,676	5,517,085	90.2%	6,139,152	5,808,743	5,319,934	91.6%
Total Revenues		1,222,193,027	1,148,201,656	93.9%	1,199,882,027	1,084,617,360	1,026,026,840	94.6%	1,073,159,680	1,074,498,304	1,003,823,377	93.4%
Non-Operating Funds												
Beginning Balance		141,547,484	141,547,484		153,608,044	153,608,044	153,608,044		132,975,573	132,975,573	132,975,573	

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Expenditures												
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)												
0100	Salaries	459,837,001	412,294,320	89.7%	426,785,808	424,178,051	380,777,779	89.8%	409,565,309	425,406,858	377,835,258	88.8%
0200	Employee Benefits	232,782,721	216,380,376	93.0%	229,680,379	159,680,680	141,398,129	88.6%	151,958,621	158,439,201	139,575,263	88.1%
0300	Professional/Technical Services	650,933	292,542	44.9%	313,941	660,745	248,388	37.6%	213,805	397,795	186,011	46.8%
0400	Property Services	802,670	282,404	35.2%	297,451	355,947	267,907	75.3%	340,671	375,167	306,430	81.7%
0500	Other Purchased Services	1,051,475	633,989	60.3%	578,196	948,588	415,115	43.8%	451,237	697,974	399,787	57.3%
0600	Supplies	17,300,990	7,272,904	42.0%	7,721,170	13,324,091	7,223,850	54.2%	8,164,723	13,353,815	7,508,546	56.2%
0700	Property	4,931,866	4,121,783	83.6%	4,268,539	4,729,985	3,613,754	76.4%	2,505,499	2,961,682	2,218,850	74.9%
0800	Miscellaneous	1,044,343	438,805	42.0%	506,361	572,912	454,137	79.3%	97,848	694,661	54,358	7.8%
1100	Instruction	718,401,999	641,717,123	89.3%	670,151,845	604,450,999	534,399,060	88.4%	573,297,713	602,327,152	528,084,503	87.7%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	41,970,441	36,756,503	87.6%	38,882,364	39,295,694	34,383,894	87.5%	37,595,010	38,320,323	33,964,531	88.6%
0200	Employee Benefits	21,388,573	19,949,252	93.3%	21,088,434	14,182,574	13,015,600	91.8%	13,925,417	13,621,033	12,621,860	92.7%
0300	Professional/Technical Services	1,831,978	1,374,899	75.0%	1,604,575	1,635,184	1,273,649	77.9%	1,530,804	1,597,916	1,221,429	76.4%
0400	Property Services	73,933	56,766	76.8%	51,488	54,234	50,373	92.9%	55,690	61,051	54,503	89.3%
0500	Other Purchased Services	173,147	129,966	75.1%	122,309	147,679	110,283	74.7%	139,162	145,313	117,147	80.6%
0600	Supplies	380,007	244,399	64.3%	251,141	321,000	190,479	59.3%	213,068	270,699	194,588	71.9%
0700	Property	78,349	54,237	69.2%	47,503	68,877	28,316	41.1%	50,599	93,032	25,480	27.4%
0800	Miscellaneous	33,721	24,080	71.4%	25,829	30,415	18,738	61.6%	30,358	36,454	18,774	51.5%
2100	Student Support	65,930,148	58,590,103	88.9%	62,073,643	55,735,658	49,071,331	88.0%	53,540,108	54,145,820	48,218,312	89.1%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	66,361,143	55,990,029	84.4%	68,731,931	73,481,397	60,330,495	82.1%	65,994,237	69,008,177	59,201,434	85.8%
0200	Employee Benefits	36,768,004	34,059,726	92.6%	36,464,088	25,392,321	23,074,652	90.9%	24,675,978	24,465,644	22,507,239	92.0%
0300	Professional/Technical Services	3,831,147	2,443,237	63.8%	1,557,934	2,362,080	1,284,817	54.4%	1,075,444	1,255,753	853,822	68.0%
0400	Property Services	240,529	214,286	89.1%	31,199	134,706	26,955	20.0%	124,305	137,501	80,009	58.2%
0500	Other Purchased Services	612,987	471,673	76.9%	484,914	625,556	404,576	64.7%	380,040	486,315	311,944	64.1%
0600	Supplies	4,473,883	2,812,438	62.9%	2,790,986	3,181,418	2,586,918	81.3%	2,044,374	2,778,332	1,777,772	64.0%
0700	Property	2,905,692	2,339,216	80.5%	2,442,970	2,701,221	2,192,406	81.2%	2,409,920	2,933,106	2,080,392	70.9%
0800	Miscellaneous	144,698	91,883	63.5%	94,573	101,149	70,065	69.3%	61,167	77,786	51,032	65.6%
2200	Instructional Staff Support	115,338,083	98,422,490	85.3%	112,598,595	107,979,847	89,970,884	83.3%	96,765,465	101,142,613	86,863,643	85.9%

		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	3,077,059	78.2%	2,563,463	2,859,821	2,135,914	74.7%	2,659,120	2,761,076	2,187,111	79.2%
0200	Employee Benefits	1,316,882	1,187,193	90.2%	1,219,998	998,114	911,896	91.4%	1,045,630	685,430	836,443	122.0%
0300	Professional/Technical Services	1,299,826	815,640	62.7%	1,557,146	1,484,489	1,060,763	71.5%	1,029,427	1,293,801	873,411	67.5%
0400	Property Services	630	21,740	3450.8%	7,747	7,826	7,367	94.1%	353	500	353	70.7%
0500	Other Purchased Services	255,702	111,359	43.6%	106,329	245,695	88,102	35.9%	74,316	259,806	59,218	22.8%
0600	Supplies	111,844	81,773	73.1%	80,661	100,399	69,646	69.4%	80,180	113,453	68,926	60.8%
0700	Property	19,075	11,934	62.6%	71,325	78,369	36,400	46.4%	40,609	66,117	26,864	40.6%
0800	Miscellaneous	220,814	82,294	37.3%	83,684	83,712	83,534	99.8%	82,937	90,569	80,833	89.2%
2300	District Administration	7,159,256	5,388,992	75.3%	5,690,353	5,858,425	4,393,623	75.0%	5,012,572	5,270,753	4,133,159	78.4%
School Administration (Principal's Office)												
0100	Salaries	71,648,567	65,403,000	91.3%	61,518,146	63,615,633	53,713,208	84.4%	59,304,825	61,649,287	52,841,329	85.7%
0200	Employee Benefits	31,955,382	29,525,649	92.4%	30,800,851	22,919,304	20,842,589	90.9%	22,734,424	22,086,431	20,282,732	91.8%
0300	Professional/Technical Services	394,454	260,027	65.9%	242,907	390,165	208,936	53.6%	248,212	372,444	234,496	63.0%
0400	Property Services	430,870	276,478	64.2%	421,292	557,829	376,643	67.5%	342,886	604,930	326,328	53.9%
0500	Other Purchased Services	852,802	802,272	94.1%	788,483	982,129	714,538	72.8%	793,983	1,006,460	726,184	72.2%
0600	Supplies	5,272,584	2,319,146	44.0%	2,572,586	5,118,896	2,428,526	47.4%	2,789,148	5,147,921	2,614,504	50.8%
0700	Property	2,147,062	1,662,896	77.4%	1,674,830	2,308,497	1,337,095	57.9%	1,454,878	1,991,917	1,388,161	69.7%
0800	Miscellaneous	122,029	75,603	62.0%	80,944	199,016	68,976	34.7%	70,957	122,808	64,161	52.2%
2400	School Administration	112,823,750	100,325,071	88.9%	98,100,039	96,091,467	79,690,511	82.9%	87,739,313	92,982,197	78,477,894	84.4%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	22,873,209	18,766,647	82.0%	21,257,440	21,382,502	17,790,934	83.2%	19,804,786	20,647,110	16,505,249	79.9%
0200	Employee Benefits	13,055,423	12,592,853	96.5%	13,916,522	10,481,406	10,182,430	97.1%	10,220,972	9,259,373	8,287,321	89.5%
0300	Professional/Technical Services	1,846,021	1,187,827	64.3%	1,240,339	1,636,272	1,084,937	66.3%	1,534,362	1,714,101	1,140,644	66.5%
0400	Property Services	516,406	82,809	16.0%	382,589	482,043	340,453	70.6%	242,126	374,714	72,697	19.4%
0500	Other Purchased Services	4,653,292	1,867,305	40.1%	5,705,527	4,533,854	3,107,859	68.5%	4,783,862	4,750,045	3,680,700	77.5%
0600	Supplies	2,288,798	1,335,782	58.4%	2,301,716	2,534,878	868,793	34.3%	1,917,489	2,114,880	1,046,543	49.5%
0700	Property	3,357,760	1,792,128	53.4%	3,562,251	4,576,254	2,854,719	62.4%	3,392,747	3,735,779	2,068,978	55.4%
0800	Miscellaneous	415,577	165,297	39.8%	284,006	347,814	149,639	43.0%	293,644	353,978	152,633	43.1%
2500	Business Support	49,006,484	37,790,649	77.1%	48,650,390	45,975,023	36,379,764	79.1%	42,189,988	42,949,979	32,954,765	76.7%

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	51,788,329	43,632,967	84.3%	49,182,148	53,136,216	41,839,878	78.7%	47,789,726	49,985,158	40,898,379	81.8%
0200	Employee Benefits	24,574,120	20,952,909	85.3%	22,399,966	23,050,491	19,112,879	82.9%	21,288,991	22,384,547	18,863,837	84.3%
0300	Professional/Technical Services	1,483,507	962,971	64.9%	1,399,641	1,594,156	1,190,670	74.7%	1,007,644	1,369,632	887,265	64.8%
0400	Property Services	23,414,801	14,213,112	60.7%	15,721,753	22,833,890	12,257,071	53.7%	11,128,486	15,563,115	8,775,099	56.4%
0500	Other Purchased Services	2,277,218	568,582	25.0%	2,011,917	3,248,139	1,759,903	54.2%	1,406,800	2,232,369	1,229,588	55.1%
0600	Supplies	25,621,353	20,028,605	78.2%	24,315,124	25,449,088	20,984,042	82.5%	23,950,922	25,665,334	21,223,901	82.7%
0700	Property	3,096,765	2,145,709	69.3%	2,490,420	3,112,682	1,578,527	50.7%	1,700,119	2,124,196	1,523,926	71.7%
0800	Miscellaneous	311,715	104,135	33.4%	121,253	138,303	112,729	81.5%	108,203	125,325	82,865	66.1%
2600	Plant Operations & Maintenance	132,567,808	102,608,990	77.4%	117,642,222	132,562,964	98,835,698	74.6%	108,380,891	119,449,676	93,484,860	78.3%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,713,395	43,403,699	99.3%	45,358,888	45,701,792	39,980,348	87.5%	43,689,512	42,059,617	39,320,068	93.5%
0200	Employee Benefits	18,671,928	19,847,347	106.3%	20,966,152	17,494,710	17,527,459	100.2%	20,485,597	18,540,033	17,166,030	92.6%
0300	Professional/Technical Services	122,637	(839,322)	-684.4%	(864,175)	123,380	(476,321)	-386.1%	(3,337,570)	118,405	(1,121,178)	-946.9%
0400	Property Services	49,953	29,637	59.3%	25,951	47,501	23,165	48.8%	30,421	55,763	27,088	48.6%
0500	Other Purchased Services	2,672,309	3,457,381	129.4%	3,001,722	2,915,249	2,694,391	92.4%	3,435,961	2,583,142	2,294,643	88.8%
0600	Supplies	9,129,091	9,044,766	99.1%	8,481,400	8,752,308	8,176,898	93.4%	9,254,747	9,973,595	9,224,391	92.5%
0700	Property	8,290,714	3,315,445	40.0%	10,814,113	11,272,183	9,134,231	81.0%	3,393,109	8,721,823	3,525,435	40.4%
0800	Miscellaneous	167,499	42,468	25.4%	59,390	80,812	42,661	52.8%	47,256	179,371	40,898	22.8%
2700	Transportation	82,817,525	78,301,421	94.5%	87,843,441	86,387,934	77,102,831	89.3%	76,999,033	82,231,750	70,477,375	85.7%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	33,966	39,590	116.6%	33,832	30,138	29,904	99.2%	31,186	30,301	28,940	95.5%
0200	Employee Benefits	1,271	2,007	157.9%	1,813	1,791	1,321	73.7%	1,672	1,713	1,255	73.2%
2900	Other Instruction Support	35,237	41,597	118.0%	35,645	31,929	31,225	97.8%	32,858	32,014	30,194	94.3%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		-	-	-		3,167	-	1,255	
0200	Employee Benefits	-	-		-	-	-		460	-	460	
0800	Miscellaneous	17,000	-		16,060	-	-		16,659	-	-	
3100	Food Service	17,000	-	0.0%	16,060	-	-		20,286	-	1,714	

		2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)												
0100	Salaries	2,087,116	1,813,136	86.9%	1,936,833	2,098,894	1,710,315	81.5%	1,759,116	2,004,519	1,668,707	83.2%
0200	Employee Benefits	1,075,821	987,791	91.8%	1,042,476	755,091	656,682	87.0%	727,534	661,072	629,326	95.2%
0300	Professional/Technical Services	9,135	4,709	51.5%	235	4,869	235	4.8%	1,394	1,609	1,394	86.6%
0400	Property Services	2,200	-	0.0%	1,314	1,350	1,314	97.3%	-	-	(33)	
0500	Other Purchased Services	18,114	7,939	43.8%	14,560	17,100	14,389	84.1%	7,773	10,807	6,317	58.4%
0600	Supplies	24,829	12,829	51.7%	15,552	23,957	10,421	43.5%	11,779	13,520	6,189	45.8%
0700	Property	32,920	20,505	62.3%	13,428	20,003	11,619	58.1%	3,199	7,956	3,104	39.0%
0800	Miscellaneous	20,867	6,348	30.4%	3,499	8,358	3,103	37.1%	59	4,168	(36)	-0.9%
3300	Community Services	3,271,001	2,853,257	87.2%	3,027,897	2,929,622	2,408,078	82.2%	2,510,854	2,703,651	2,314,968	85.6%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	742,459	613,313	82.6%	717,019	727,025	602,638	82.9%	685,230	693,253	577,913	83.4%
0200	Employee Benefits	351,862	319,350	90.8%	346,746	270,527	248,559	91.9%	264,345	199,879	239,203	119.7%
0300	Professional/Technical Services	2,325	46,615	2004.9%	1,429	4,900	1,054	21.5%	1,951	2,900	1,951	67.3%
0400	Property Services	1,000	574	57.4%	-	1,000	-	0.0%	903	1,000	903	90.3%
0500	Other Purchased Services	12,650	9,176	72.5%	8,582	14,200	7,165	50.5%	12,403	19,128	9,885	51.7%
0600	Supplies	25,786	11,122	43.1%	14,176	20,013	12,239	61.2%	14,348	23,401	13,333	57.0%
0700	Property	6,381	1,310	20.5%	23,874	27,111	22,378	82.5%	3,847	18,000	3,768	20.9%
0800	Miscellaneous	21,500	1,295	6.0%	1,335	2,700	1,240	45.9%	1,200	2,700	1,200	44.4%
4300	Architectural & Engineering	1,163,963	1,002,755	86.2%	1,113,161	1,067,476	895,273	83.9%	984,227	960,261	848,156	88.3%
5200	Operating Transfers Out	1,933,394	2,107,805	109.0%	4,999,296	1,570,802	1,984,847	126.4%	5,053,901	1,963,536	2,012,558	102.5%
5300	Contingency	59,996,865	-	0.0%	-	93,869,437	-	0.0%	-	101,661,932	-	0.0%
Total Expenditures		1,350,462,514	1,129,150,252	83.6%	1,211,942,587	1,234,511,584	975,163,124	79.0%	1,052,527,209	1,207,821,334	947,902,102	78.5%
Ending Fund Balance		13,277,998	160,598,888		141,547,484	3,713,821	204,471,759		153,608,044	(347,457)	188,896,848	

As of May 31, 2019

Special Revenue Fund (2) Balance Sheet

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

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

2018 - 2019 School Year				2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	31,699	27,380	86.4%	10,356	9,789	8,903	90.9%	7,615	8,093	7,131	88.1%
1700 Student Fees	24,481	24,481	100.0%	-	30,977	-	0.0%	-	41,858	-	0.0%
1900 Local Grants and Contributions	8,199,731	3,159,367	38.5%	12,003,218	6,055,549	7,127,239	117.7%	10,059,989	9,475,992	4,323,152	45.6%
3200 State Grants	31,469,857	25,733,052	81.8%	33,886,228	34,375,344	31,022,649	90.2%	36,817,000	36,766,440	35,086,367	95.4%
4300 Direct Federal Grants	756,464	1,691,936	223.7%	18,357,531	16,424,854	14,341,906	87.3%	16,762,516	16,715,378	12,206,295	73.0%
4500 Federal Grants Through State	76,663,193	53,885,162	70.3%	70,330,081	78,336,326	47,965,070	61.2%	74,822,375	77,088,431	57,571,811	15.8%
4700 Federal Grants Thru Intermediary	861,896	512,722	59.5%	907,069	796,999	676,499	84.9%	1,287,600	1,084,927	939,553	5306.5%
4810 Medicaid Reimbursement	3,210,114	1,651,850	51.5%	1,583,110	5,155,059	-	0.0%	2,082,200	4,667,903	1,784,739	20.1%
5210 Operating Transfers In	2,126,736	2,070,935	97.4%	1,950,269	1,950,350	1,950,269	100.0%	1,959,415	1,973,168	1,959,415	90.5%
Total Revenues	123,344,171	88,756,885	72.0%	139,027,862	143,135,247	103,092,534	72.0%	143,798,710	147,822,190	113,878,464	77.0%
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	68,242,640	55,300,005	81.0%	81,801,181	84,459,833	70,436,084	83.4%	83,822,680	85,937,170	73,401,324	85.4%
2100 Student Support	4,303,253	3,311,813	77.0%	3,949,486	4,210,300	3,474,590	82.5%	5,966,973	6,373,945	4,699,756	73.7%
2200 Instructional Staff Support	34,180,673	30,527,467	89.3%	42,625,636	37,567,920	31,873,926	84.8%	41,027,083	39,677,412	31,629,991	79.7%
2300 District Administration	165,529	155,779	94.1%	191,290	220,263	164,148	74.5%	192,542	142,498	167,435	117.5%
2400 School Administration	576,095	455,419	79.1%	462,830	462,730	394,769	85.3%	214,341	202,783	167,869	82.8%
2500 Business Support	733,792	560,283	76.4%	1,180,057	1,630,790	1,032,165	63.3%	1,318,018	1,689,358	1,123,305	66.5%
2600 Plant Operations & Maintenance	1,034,535	832,902	80.5%	324,114	256,636	273,770	106.7%	236,748	231,457	172,427	74.5%
2700 Transportation	778,663	1,316,095	169.0%	1,469,636	1,095,381	659,538	60.2%	3,103,142	1,885,570	1,141,416	60.5%
3300 Community Services	11,171,194	6,809,662	61.0%	7,153,686	10,098,769	5,870,641	58.1%	7,162,197	9,880,570	-	0.0%
5200 Operating Transfers Out	2,172,701	1,619,722	74.5%	2,626,084	2,904,253	2,229,958	76.8%	2,493,691	2,436,414	2,131,096	0.0%
Total Expenditures	123,359,075	100,906,286	81.8%	141,784,000	142,906,875	116,428,637	81.5%	145,537,415	148,665,729	120,679,278	81.2%
Ending Fund Balance	10,200,760	(1,933,737)		10,215,664	13,200,174	(364,300)		12,971,802	13,866,968	7,909,693	

As of May 31, 2019

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>3,169,160</u>	Accounts Payable	<u>(65,180)</u>
Total Assets	<u><u>3,169,160</u></u>	Total Liabilities	<u><u>(65,180)</u></u>
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(3,829,191)
		Expenditures	<u>3,307,900</u>
		Total Fund Balance	<u>(3,103,980)</u>
		Total Liabilities and Fund Balance	<u><u>(3,169,160)</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	(8,629,589)
Expenditures	<u>8,629,589</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	3,456,367	3,471,639	100.4%	3,639,006	3,509,092	3,051,908	87.0%	2,303,562	2,303,562	2,033,514	88.3%
1900 Local Grants and Contributions	355,586	357,552	100.6%	272,353	3,509,092	235,413	6.7%	202,260	202,260	192,164	95.0%
Total Revenues	3,811,953	3,829,191	100.5%	3,911,359	7,018,184	3,287,322	46.8%	2,505,822	2,505,823	2,225,678	88.8%
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	6,551,541	3,261,050	49.8%	2,588,886	4,996,867	2,457,004	49.2%	2,042,635	3,429,999	1,838,175	53.6%
2600 Plant Operations & Maintenance	217,651	46,849	21.5%	79,963	219,640	69,732	31.7%	63,182	134,362	49,366	36.7%
Total Expenditures	6,769,192	3,307,900	48.9%	2,668,849	5,216,507	2,526,736	48.4%	2,105,817	3,564,360	1,887,541	53.0%
Ending Fund Balance	(374,550)	3,103,980		2,582,689	3,141,856	2,100,765	66.9%	1,340,179	(1,058,538)	338,137	-31.9%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,642,470	8,629,589	99.9%	8,697,469	8,727,000	8,697,469	99.7%	8,715,087	8,727,000	8,715,087	99.9%
Total Revenues	8,642,470	8,629,589	99.9%	8,697,469	8,727,000	8,697,469	99.7%	8,715,087	8,727,000	8,715,087	99.9%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,642,470	8,629,589	99.9%	8,697,469	8,727,000	8,697,469	99.7%	8,715,087	8,727,000	8,715,087	99.9%
Total Expenditures	8,642,470	8,629,589	99.9%	8,697,469	8,727,000	8,697,469	99.7%	8,715,087	8,727,000	8,715,087	99.9%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of May 31, 2019

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>7,117,051</u>	Beginning Balance	(9,459,699)
		Revenues	(38,039,472)
Total Assets	<u><u>7,117,051</u></u>	Expenditures	<u>40,382,120</u>
		Total Fund Balance	<u>(7,117,051)</u>
		Total Liabilities and Fund Balance	<u><u>(7,117,051)</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	8,118,030	Due To Other Funds	<u>(154,309)</u>
Due From Other Funds	<u>47,862,401</u>	Total Liabilities	(154,309)
Total Assets	<u><u>55,980,432</u></u>		
		Fund Balance	
		Beginning Balance	(46,860,175)
		Revenues	(43,919,404)
		Expenditures	<u>34,953,456</u>
		Total Fund Balance	<u>(55,826,123)</u>
		Total Liabilities and Fund Balance	<u><u>(55,980,432)</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	40,382,120	102.2%	29,069,266	34,680,000	26,349,153	76.0%	41,724,549	34,680,000	35,901,515	103.5%
39,518,221	40,382,120	102.2%	29,069,266	34,680,000	26,349,153	76.0%	41,724,549	34,680,000	35,901,515	103.5%
9,459,699	7,117,051		9,459,699	1,092,048	12,173,179		1,092,048	7,338,517	6,907,568	
-	67,777		124,902	-	255,032		420,989	-	268,391	
-	-		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%
-	13,667,627		4,556,264	-	1,836,150		18,653,921	-	12,830,889	
98,428,050	43,919,404	44.6%	4,726,663	55,000,000	2,091,182	3.8%	64,103,271	52,307,004	20,422,197	39.0%
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	31,990,340	32.5%	51,639,838	55,000,000	33,022,763	60.0%	48,029,549	52,307,004	26,255,644	50.2%
-	191,002		-	-	-		7,441,330	-	7,246,050	
-	2,772,114		4,067,204	-	3,049,532		3,340,396	-	3,340,394	
98,428,050	34,953,456	35.5%	55,707,042	55,000,000	36,072,295	65.6%	58,811,275	52,307,004	36,842,088	70.4%
46,860,175	55,826,123		46,860,175	97,840,554	63,859,441		97,840,554	92,548,558	76,128,667	

As of May 31, 2019

Debt Service Fund (400) Balance Sheet

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

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

Food Service Enterprise Fund (51) Balance Sheet

Assets		Liabilities	
Cash	9,300,939	Due To Other Funds	(8,854,608)
Accounts Receivable	24,924	Accounts Payable	(232,550)
Inventory	4,760,015	Bonds Payable	(1,113,962)
Equipment, Net of Depreciation	19,727,711	Unfunded Pension Liability	(91,013,584)
Deferred Outflows - Pension Contributions	<u>17,531,607</u>	Deferred Inflows - Pension Investments	<u>(5,759,514)</u>
Total Assets	<u><u>51,345,196</u></u>	Total Liabilities	(106,974,216)
		Fund Balance	
		Beginning Balance	54,320,784
		Revenues	(53,853,017)
		Expenditures	<u>55,161,253</u>
		Total Fund Balance	<u>55,629,020</u>
		Total Liabilities and Fund Balance	<u><u>(51,345,196)</u></u>

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

	2018 - 2019 School Year			2017 - 2018 School Year				2016 - 2017 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	9,500,000	10,954,807	115.3%	9,449,764	7,900,000	10,781,423	136.5%	8,171,637	7,900,000	9,682,142	122.6%
4300 Federal Direct Reimbursements	2,600,000	2,621,897	100.8%	2,607,925	1,063,714	2,611,409	245.5%	2,603,978	1,063,714	2,605,136	244.9%
5210 Operating Transfers In	48,160,691	38,116,196	79.1%	34,659,363	43,407,000	36,260,954	83.5%	35,173,067	43,407,000	35,126,062	80.9%
Total Revenues	60,260,691	51,692,900	85.8%	46,717,052	52,370,714	49,653,786	94.8%	45,948,682	52,370,714	47,413,340	90.5%
Debt Service Expenditures											
5100 Debt Service	60,260,691	51,692,900	85.8%	46,717,052	52,370,714	49,653,786	94.8%	45,948,682	52,370,714	47,413,340	90.5%
Total Expenditures	60,260,691	51,692,900	85.8%	46,717,052	52,370,714	49,653,786	94.8%	45,948,682	52,370,714	47,413,340	90.5%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	100,000	138,710	138.7%	101,428	101,428	89,254	88.0%	65,491	65,491	54,876	83.8%
1600 Food Sales	4,500,000	2,609,507	58.0%	3,004,729	5,290,000	2,952,476	55.8%	3,685,798	5,930,000	3,600,121	60.7%
1900 Local Contributions	71,943	33,178	46.1%	5,855	33,100	9,514	28.7%	34,127	34,132	34,127	100.0%
3200 State Grants	530,000	499,313	94.2%	514,501	-	-		-	-	-	
3900 On-Behalf Payments	4,550,566	3,660,030	80.4%	4,550,566	3,687,631	3,523,491	95.5%	3,687,631	3,475,939	3,329,749	95.8%
4500 Federal Grants Through State	70,972,222	46,872,335	66.0%	54,519,788	56,983,897	54,080,517	94.9%	55,298,421	62,924,772	55,282,479	87.9%
4950 Donated Commodities	-	-		4,192,840	4,192,840	-	0.0%	3,221,004	-	-	
5210 Operating Transfers In	10,000	39,945	399.4%	2,964,497	44,497	44,497	100.0%	2,998,602	58,602	53,602	91.5%
Total Revenues	80,734,731	53,853,017	66.7%	69,854,204	70,333,393	60,699,750	86.3%	68,991,074	72,488,936	62,354,954	86.0%
Non-Operating Funds											
Beginning Balance	(54,320,784)	(54,320,784)	100.0%	(47,253,545)	(47,253,545)	(47,253,545)	100.0%	(25,759,540)	(25,759,540)	(25,759,540)	100.0%
Food Service Expenditures											
3100 Food Service Operation	99,073,122	52,414,466	52.9%	73,114,095	101,357,621	54,417,728	53.7%	86,834,666	100,476,625	54,780,812	54.5%
5100 Debt Service	-	-		-	-	1,123,900		-	-	-	
5200 Operating Transfers Out	3,360,000	2,746,787	81.7%	3,807,348	3,360,000	3,292,185	98.0%	3,650,413	3,394,000	3,188,838	
Total Expenditures	102,433,122	55,161,253	53.9%	76,921,443	104,717,621	58,833,813	56.2%	90,485,079	103,870,625	57,969,650	55.8%
Ending Fund Balance	(76,019,175)	(55,629,019)		(54,320,784)	(81,637,773)	(45,387,608)		(47,253,545)	(57,141,230)	(21,374,236)	

As of May 31, 2019

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	579,479		Accounts Payable	(841)
	Deferred Outflows - Pension Contributions	<u>146,653</u>		Unfunded Pension Liability	(761,334)
Total Assets		<u><u>726,132</u></u>		Deferred Inflows - Pension Investments	<u>(48,179)</u>
			Total Liabilities		(810,355)
			Fund Balance		
				Beginning Balance	247,191
				Revenues	(280,073)
				Expenditures	<u>117,105</u>
			Total Fund Balance		<u>84,223</u>
			Total Liabilities and Fund Balance		<u><u>(726,132)</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>(35,416)</u>		Beginning Balance	(44,782)
Total Liabilities		<u><u>(35,416)</u></u>		Revenues	(56,896)
				Expenditures	<u>137,094</u>
			Total Fund Balance		<u>35,416</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	5,946	5,946	100.0%	3,827	50,561	3,007	5.9%	66,756	66,756	57,247	85.8%
3200 State Grants	216,357	241,325	111.5%	303,728	303,728	268,612	88.4%	307,840	307,840	264,928	86.1%
3900 On-Behalf Payments	38,474	32,802	85.3%	38,474	44,792	42,801	95.6%	44,792	42,101	40,230	95.6%
Total Revenues	260,777	280,073	107.4%	346,029	399,081	314,420	78.8%	419,388	416,697	362,405	87.0%
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	117,105	25.8%	237,015	771,039	275,991	35.8%	652,490	783,939	373,043	47.6%
Total Expenditures	454,467	117,105	25.8%	237,015	771,039	275,991	35.8%	652,490	783,939	373,043	47.6%
Ending Fund Balance	(440,882)	(84,223)		(247,191)	(728,163)	(317,777)		(356,205)	(490,345)	(133,741)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	23,000	17,962	78.1%	24,224	23,061	14,087	61.1%	20,643	50,401	19,246	38.2%
1900 Local Contributions	35,659	37,009	103.8%	37,630	37,630	33,035	87.8%	30,075	30,075	28,480	94.7%
3900 On-Behalf Payments	4,936	-	0.0%	4,936	3,987	3,810	95.6%	3,987	4,627	4,417	95.5%
5210 Operating Transfers In	96,925	1,925	2.0%	94,449	98,107	-	0.0%	101,343	101,343	-	0.0%
Total Revenues	160,520	56,896	35.4%	161,239	162,785	50,932	31.3%	156,048	186,446	52,143	28.0%
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	104,761	93.0%	104,550	107,061	108,360	101.2%	103,722	114,697	88,071	76.8%
2200 Instructional Staff Support	63,479	14,980	23.6%	21,476	66,242	21,476	32.4%	613	48,681	14,357	29.5%
3300 Community Services	29,861	17,353	58.1%	31,103	30,155	24,746	82.1%	38,181	65,349	30,796	47.1%
Total Expenditures	206,026	137,094	66.5%	157,129	203,457	154,582	76.0%	142,516	228,726	133,224	58.2%
Ending Fund Balance	(724)	(35,416)		44,782	-	(62,978)		40,672	(15,140)	(53,941)	

As of May 31, 2019

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	317,679		Due To Other Funds	(31,866)
	Deferred Outflows - Pension Contributions	<u>74</u>		Unfunded Pension Liabilities	(383)
Total Assets		<u><u>317,753</u></u>		Deferred Inflows - Pension Investments	<u>(24)</u>
			Total Liabilities		(32,273)
			Fund Balance		
				Beginning Balance	(231,405)
				Revenues	(199,767)
				Expenditures	<u>145,692</u>
			Total Fund Balance		<u>(285,480)</u>
			Total Liabilities and Fund Balance		<u><u>(317,753)</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	333,791		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>697,623</u></u>	Total Liabilities		(2,008,298)
			Fund Balance		
				Beginning Balance	1,214,381
				Revenues	(857,685)
				Expenditures	<u>953,979</u>
			Total Fund Balance		<u>1,310,675</u>
			Total Liabilities and Fund Balance		<u><u>(697,623)</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	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	3,566	4,070	114.1%	2,579	2,579	2,291	88.8%	1,326	1,326	1,162	87.6%
1800 Daycare Fees	215,360	172,055	79.9%	212,071	276,788	175,142	63.3%	230,087	283,139	224,685	79.4%
3900 On-Behalf Payments	31,625	23,641	74.8%	31,625	34,618	33,105	95.6%	34,618	38,142	36,713	96.3%
Total Revenues	250,551	199,767	79.7%	246,275	313,985	210,538	67.1%	266,031	322,607	262,559	81.4%
Non-Operating Funds											
Beginning Balance	231,405	231,405	100.0%	158,207	158,207	158,207	100.0%	86,223	86,223	86,223	100.0%
Adult Education Expenditures											
1100 Instruction	1,516	1,958	129.2%	28,976	30,627	24,349	79.5%	26,404	26,469	22,413	84.7%
2200 Instructional Staff Support	476,625	138,734	29.1%	139,181	450,475	128,043	28.4%	167,184	456,673	215,566	47.2%
5200 Operating Transfers Out	5,000	5,000	100.0%	4,920	5,000	4,919	98.4%	459	5,000	459	9.2%
Total Expenditures	483,141	145,692	30.2%	173,077	486,102	157,312	32.4%	194,047	488,142	238,439	48.8%
Ending Fund Balance	(1,185)	285,479		231,405	(13,910)	211,433		158,207	(79,312)	110,343	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	871,788	724,556	83.1%	889,911	889,911	868,288	97.6%	902,635	915,944	880,910	96.2%
3900 On-Behalf Payments	179,135	133,130	74.3%	179,135	146,311	139,791	95.5%	146,311	121,392	116,755	96.2%
Total Revenues	1,050,923	857,685	81.6%	1,069,046	1,036,222	1,008,079	97.3%	1,048,946	1,037,336	997,664	96.2%
Non-Operating Funds											
Beginning Balance	(1,214,381)	(1,214,381)	100.0%	(1,185,588)	(1,185,588)	(1,185,588)	100.0%	(916,622)	(916,622)	(916,622)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	1,237,025	931,073	75.3%	1,095,591	1,184,065	836,181	70.6%	1,317,912	1,093,921	820,103	75.0%
2200 Instructional Staff Support	35,400	22,906	64.7%	2,248	-	-		-	-	-	
Total Expenditures	1,272,425	953,979	75.0%	1,097,839	1,184,065	836,181	70.6%	1,317,912	1,093,921	820,103	75.0%
Ending Fund Balance	(1,435,884)	(1,310,675)		(1,214,381)	(1,333,432)	(1,013,689)		(1,185,588)	(973,207)	(739,061)	

As of May 31, 2019

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	903,672	Due To Other Funds	(1,871)
Investments	1,308,767		
Accounts Receivable	707,169	Total Liabilities	(1,871)
Total Assets	2,919,608		
		Fund Balance	
		Beginning Balance	(2,975,500)
		Revenues	(589,584)
		Expenditures	647,347
		Total Fund Balance	(2,917,737)
		Total Liabilities and Fund Balance	(2,919,608)

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	8,353	34.2%	18,922	13,652	17,804	130.4%	2,990	24,700	2,236	9.1%
631,263	581,231	92.1%	2,312,304	2,120,538	2,058,408	97.1%	3,396,572	3,168,800	3,179,958	100.4%
655,653	589,584	89.9%	2,331,226	2,134,190	2,076,212	97.3%	3,399,562	3,193,500	3,182,194	99.6%
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%
2,936,413	647,347	22.0%	2,142,985	4,317,630	2,315,672	53.6%	2,513,709	3,768,380	2,280,122	60.5%
2,936,413	647,347	22.0%	2,142,985	4,317,630	2,315,672	53.6%	2,513,709	3,768,380	2,280,122	60.5%
692,314	2,915,312		2,973,074	601,393	2,545,373		2,784,833	1,324,100	2,801,052	