

Monthly Financial Report
Through June 30, 2019

	2018 - 2019 School Year			2017 - 2018 School Year			2016 - 2017 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
All Funds Revenues									
Local Sources									
Property Taxes	479,871,736	480,070,360	100.0%	450,951,894	456,911,397	101.3%	434,257,815	432,706,454	99.6%
Occupational Taxes	170,493,750	165,754,818	97.2%	161,100,000	162,374,610	100.8%	160,930,927	156,387,646	97.2%
Other Taxes	55,574,828	55,915,056	100.6%	53,975,905	53,658,833	99.4%	49,343,519	51,729,620	104.8%
Local Grants	9,192,003	5,549,296	60.4%	8,757,468	14,587,875	166.6%	12,836,368	13,658,821	106.4%
State Sources									
SEEK Program	242,117,316	247,934,805	102.4%	246,348,362	248,012,271	100.7%	258,776,412	260,406,772	100.6%
Other State Revenues	345,852,768	344,620,838	99.6%	241,340,134	348,439,029	144.4%	242,784,669	244,169,846	100.6%
KSFCC Allocation	9,500,000	10,982,285	115.6%	7,900,000	9,449,764	119.6%	7,900,000	8,171,637	103.4%
Federal Grants	155,059,693	139,840,795	90.2%	162,953,879	152,498,344	93.6%	163,545,125	156,078,094	95.4%
Interest	3,179,782	7,662,374	241.0%	2,029,695	3,407,200	167.9%	1,999,610	2,417,048	120.9%
Other Sources	168,957,281	169,189,318	100.1%	112,902,779	65,068,045	57.6%	117,781,040	122,264,443	103.8%
Total Revenues	1,639,799,157	1,627,519,944	99.3%	1,448,260,117	1,514,407,368	104.6%	1,450,155,485	1,447,990,381	99.9%
Non-Operating Funds									
Beginning Balance	158,132,616	158,132,616	100.0%	221,041,001	221,041,001	100.0%	223,726,407	223,726,407	100.0%
All Funds Expenditures									
1100 Instruction	787,960,588	759,269,216	96.4%	695,360,791	755,771,029	108.7%	692,625,339	660,611,066	95.4%
2100 Student Support	70,457,454	67,688,879	96.1%	59,919,059	66,023,129	110.2%	60,519,765	59,507,081	98.3%
2200 Instructional Staff Support	150,261,746	144,281,360	96.0%	145,814,249	155,387,136	106.6%	141,325,379	137,960,345	97.6%
2300 District Administration	7,083,241	6,257,333	88.3%	6,078,688	5,881,643	96.8%	5,413,251	5,205,114	96.2%
2400 School Administration	113,424,555	110,558,561	97.5%	96,532,219	98,562,869	102.1%	93,184,980	87,953,654	94.4%
2500 Business Support	49,740,276	43,466,403	87.4%	47,603,240	49,830,447	104.7%	44,639,337	43,508,006	97.5%
2600 Plant Operations & Maintenance	134,662,875	116,702,697	86.7%	133,062,356	118,046,299	88.7%	119,811,547	108,680,821	90.7%
2700 Transportation	91,278,697	88,705,288	97.2%	88,046,658	89,313,077	101.4%	84,117,320	80,102,175	95.2%
2900 Other Instruction Support	35,237	64,987	184.4%	31,929	35,645	111.6%	32,014	32,858	102.6%
3100 Food Service	95,521,309	61,041,303	63.9%	101,357,621	73,130,155	72.2%	100,685,177	86,854,952	86.3%
3200 Daycare Operations	730,339	144,035	19.7%	771,039	237,015	30.7%	783,939	652,490	83.2%
3300 Community Services	16,094,946	12,187,591	75.7%	17,395,671	12,355,671	71.0%	16,417,950	12,224,941	74.5%
4600 Site Improvement	99,734,116	52,313,285	52.5%	48,284,312	52,752,999	109.3%	53,267,265	49,013,776	92.0%
5100 Debt Service	60,260,691	52,217,445	86.7%	52,370,714	46,717,052	89.2%	52,370,714	53,390,012	101.9%
5200 Operating Transfers Out	59,189,094	65,758,775	111.1%	51,155,689	53,271,587	104.1%	51,205,950	64,978,496	126.9%
5300 Contingency	53,188,406	-	0.0%	93,869,437	-	0.0%	101,661,932	-	0.0%
Total Expenditures	1,789,623,570	1,580,657,158	88.3%	1,637,653,671	1,577,315,753	96.3%	1,618,061,859	1,450,675,787	89.7%
Ending Fund Balance	8,308,203	204,995,402		31,647,446	158,132,616		55,820,033	221,041,001	

As of June 30, 2019 (Unaudited)

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	138,282,822		Due To Other Funds	(93,502,268)
	Investments	113,449,588		Accounts Payable	(3,543,358)
	Accounts Receivable	27,722,233		Accrued Expenditures	<u>(114,030,445)</u>
	Due From Other Funds	65,152,826			
	Inventory	<u>3,037,669</u>			
			Total Liabilities		(211,076,071)
Total Assets		<u><u>347,645,137</u></u>			
			Fund Balance		
			Beginning Balance		(141,547,484)
			Revenues		(1,229,519,995)
			Expenditures		<u>1,234,498,413</u>
			Total Fund Balance		<u>(136,569,066)</u>
			Total Liabilities and Fund Balance		<u><u>(347,645,137)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
General Fund Revenues									
1111 Real Estate Taxes	440,553,515	442,127,249	100.4%	416,651,894	419,678,233	100.7%	399,957,815	397,432,143	99.4%
1115 Delinquent Property Taxes	4,900,000	5,228,894	106.7%	5,000,000	4,883,414	97.7%	5,000,000	4,895,473	97.9%
1117 Motor Vehicle Taxes	30,721,921	30,034,314	97.8%	29,972,997	29,567,758	98.6%	27,968,388	29,045,275	103.9%
1119 Franchise Taxes	12,230,907	12,681,043	103.7%	11,980,908	11,484,939	95.9%	9,626,131	10,793,940	112.1%
1131 Occupational License Taxes	170,493,750	165,754,818	97.2%	161,100,000	162,374,610	100.8%	160,930,927	156,387,646	97.2%
1191 Omitted Property Taxes	6,000,000	6,283,653	104.7%	5,100,000	6,008,970	117.8%	4,737,000	5,073,158	107.1%
1280 Revenue in Lieu of Taxes	1,722,000	1,687,152	98.0%	1,922,000	1,713,752	89.2%	2,012,000	1,921,774	95.5%
1300 Tuition	478,500	508,252	106.2%	401,000	479,270	119.5%	529,000	393,452	74.4%
1510 Interest Income	3,015,000	7,371,642	244.5%	1,900,000	3,149,013	165.7%	1,900,000	1,918,637	101.0%
1900 Other Local Revenues	4,323,300	4,529,393	104.8%	4,283,000	5,860,813	136.8%	4,126,000	4,336,847	105.1%
3111 State SEEK Revenues	242,117,316	247,934,805	102.4%	246,348,362	248,012,271	100.7%	258,776,412	260,406,772	100.6%
3129 KSB/KSD Transportation	25,000	15,255	61.0%	35,000	25,840	73.8%	30,000	35,605	118.7%
3130 National Board Certification	-	-		435,000	-	0.0%	416,000	434,848	104.5%
3800 State Utility Taxes	1,893,000	1,796,036	94.9%	1,748,000	1,895,654	108.4%	1,748,000	1,747,810	100.0%
3900 On-Behalf Payments	298,211,921	297,667,931	99.8%	191,618,724	298,310,873	155.7%	190,927,188	192,194,317	100.7%
4100 Unrestricted Federal Revenues	8,000	10,809	135.1%	2,800	8,185	292.3%	4,700	2,831	60.2%
5220 Indirect Cost Transfers	5,498,897	5,888,749	107.1%	6,117,676	6,428,432	105.1%	5,808,743	6,139,152	105.7%
Total Revenues	1,222,193,027	1,229,519,995	100.6%	1,084,617,360	1,199,882,027	110.6%	1,074,498,304	1,073,159,680	99.9%
Non-Operating Funds									
Beginning Balance	141,547,484	141,547,484		153,608,044	153,608,044		132,975,573	132,975,573	

	2018 - 2019 School Year			2017 - 2018 School Year			2016 - 2017 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
General Fund Expenditures									
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)									
0100 Salaries	456,269,510	446,013,777	97.8%	424,178,051	426,785,808	100.6%	425,406,858	409,565,309	96.3%
0200 Employee Benefits	232,782,721	231,447,106	99.4%	159,680,680	229,680,379	143.8%	158,439,201	151,958,621	95.9%
0300 Professional/Technical Services	548,207	324,783	59.2%	660,745	313,941	47.5%	397,795	213,805	53.7%
0400 Property Services	405,160	312,687	77.2%	355,947	297,451	83.6%	375,167	340,671	90.8%
0500 Other Purchased Services	1,051,475	711,508	67.7%	948,588	578,196	61.0%	697,974	451,237	64.6%
0600 Supplies	14,782,980	8,223,119	55.6%	13,324,091	7,721,170	57.9%	13,353,815	8,164,723	61.1%
0700 Property	6,341,658	4,433,627	69.9%	4,729,985	4,268,539	90.2%	2,961,682	2,505,499	84.6%
0800 Miscellaneous	574,556	433,198	75.4%	572,912	506,361	88.4%	694,661	97,848	14.1%
1100 Instruction	712,756,267	691,899,806	97.1%	604,450,999	670,151,845	110.9%	602,327,152	573,297,713	95.2%
Student Support (Attendance, Guidance, Health)									
0100 Salaries	41,660,690	40,333,512	96.8%	39,295,694	38,882,364	98.9%	38,320,323	37,595,010	98.1%
0200 Employee Benefits	21,388,573	21,206,877	99.2%	14,182,574	21,088,434	148.7%	13,621,033	13,925,417	102.2%
0300 Professional/Technical Services	1,831,978	1,725,346	94.2%	1,635,184	1,604,575	98.1%	1,597,916	1,530,804	95.8%
0400 Property Services	73,933	60,029	81.2%	54,234	51,488	94.9%	61,051	55,690	91.2%
0500 Other Purchased Services	173,147	142,998	82.6%	147,679	122,309	82.8%	145,313	139,162	95.8%
0600 Supplies	380,007	292,596	77.0%	321,000	251,141	78.2%	270,699	213,068	78.7%
0700 Property	78,349	77,734	99.2%	68,877	47,503	69.0%	93,032	50,599	54.4%
0800 Miscellaneous	33,721	25,485	75.6%	30,415	25,829	84.9%	36,454	30,358	83.3%
2100 Student Support	65,620,397	63,864,577	97.3%	55,735,658	62,073,643	111.4%	54,145,820	53,540,108	98.9%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)									
0100 Salaries	66,275,535	62,013,738	93.6%	73,481,397	68,731,931	93.5%	69,008,177	65,994,237	95.6%
0200 Employee Benefits	36,768,004	36,265,679	98.6%	25,392,321	36,464,088	143.6%	24,465,644	24,675,978	100.9%
0300 Professional/Technical Services	3,701,884	2,961,722	80.0%	2,362,080	1,557,934	66.0%	1,255,753	1,075,444	85.6%
0400 Property Services	350,721	247,553	70.6%	134,706	31,199	23.2%	137,501	124,305	90.4%
0500 Other Purchased Services	809,210	648,760	80.2%	625,556	484,914	77.5%	486,315	380,040	78.1%
0600 Supplies	3,580,568	3,119,347	87.1%	3,181,418	2,790,986	87.7%	2,778,332	2,044,374	73.6%
0700 Property	3,252,767	2,585,228	79.5%	2,701,221	2,442,970	90.4%	2,933,106	2,409,920	82.2%
0800 Miscellaneous	184,777	131,736	71.3%	101,149	94,573	93.5%	77,786	61,167	78.6%
2200 Instructional Staff Support	114,923,466	107,973,764	94.0%	107,979,847	112,598,595	104.3%	101,142,613	96,765,465	95.7%

	2018 - 2019 School Year			2017 - 2018 School Year			2016 - 2017 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
District Administration (Superintendent, Board)									
0100 Salaries	3,823,129	3,560,926	93.1%	2,859,821	2,563,463	89.6%	2,761,076	2,659,120	96.3%
0200 Employee Benefits	1,316,882	1,272,885	96.7%	998,114	1,219,998	122.2%	685,430	1,045,630	152.6%
0300 Professional/Technical Services	1,411,499	894,445	63.4%	1,484,489	1,557,146	104.9%	1,293,801	1,029,427	79.6%
0400 Property Services	22,833	22,833	100.0%	7,826	7,747	99.0%	500	353	70.6%
0500 Other Purchased Services	141,959	141,959	100.0%	245,695	106,329	43.3%	259,806	74,316	28.6%
0600 Supplies	103,047	103,047	100.0%	100,399	80,661	80.3%	113,453	80,180	70.7%
0700 Property	12,553	12,553	100.0%	78,369	71,325	91.0%	66,117	40,609	61.4%
0800 Miscellaneous	85,810	85,810	100.0%	83,712	83,684	100.0%	90,569	82,937	91.6%
2300 District Administration	6,917,712	6,094,459	88.1%	5,858,425	5,690,353	97.1%	5,270,753	5,012,572	95.1%
School Administration (Principal's Office)									
0100 Salaries	71,648,567	72,097,187	100.6%	63,615,633	61,518,146	96.7%	61,649,287	59,304,825	96.2%
0200 Employee Benefits	31,955,382	32,001,258	100.1%	22,919,304	30,800,851	134.4%	22,086,431	22,734,424	102.9%
0300 Professional/Technical Services	394,454	329,445	83.5%	390,165	242,907	62.3%	372,444	248,212	66.6%
0400 Property Services	430,870	292,896	68.0%	557,829	421,292	75.5%	604,930	342,886	56.7%
0500 Other Purchased Services	852,802	889,545	104.3%	982,129	788,483	80.3%	1,006,460	793,983	78.9%
0600 Supplies	5,272,584	2,461,666	46.7%	5,118,896	2,572,586	50.3%	5,147,921	2,789,148	54.2%
0700 Property	2,147,062	1,821,186	84.8%	2,308,497	1,674,830	72.6%	1,991,917	1,454,878	73.0%
0800 Miscellaneous	122,029	80,702	66.1%	199,016	80,944	40.7%	122,808	70,957	57.8%
2400 School Administration	112,823,750	109,973,885	97.5%	96,091,467	98,100,039	102.1%	92,982,197	87,739,313	94.4%
Business Support (Finance, Human Resources, IT)									
0100 Salaries	22,873,209	21,237,652	92.8%	21,382,502	21,257,440	99.4%	20,647,110	19,804,786	95.9%
0200 Employee Benefits	13,055,423	13,598,331	104.2%	10,481,406	13,916,522	132.8%	9,259,373	10,220,972	110.4%
0300 Professional/Technical Services	1,846,021	1,288,281	69.8%	1,636,272	1,240,339	75.8%	1,714,101	1,534,362	89.5%
0400 Property Services	516,406	75,230	14.6%	482,043	382,589	79.4%	374,714	242,126	64.6%
0500 Other Purchased Services	4,653,292	2,693,986	57.9%	4,533,854	5,705,527	125.8%	4,750,045	4,783,862	100.7%
0600 Supplies	2,288,798	1,562,072	68.2%	2,534,878	2,301,716	90.8%	2,114,880	1,917,489	90.7%
0700 Property	3,357,760	2,201,219	65.6%	4,576,254	3,562,251	77.8%	3,735,779	3,392,747	90.8%
0800 Miscellaneous	415,577	171,645	41.3%	347,814	284,006	81.7%	353,978	293,644	83.0%
2500 Business Support	49,006,484	42,828,416	87.4%	45,975,023	48,650,390	105.8%	42,949,979	42,189,988	98.2%

	2018 - 2019 School Year			2017 - 2018 School Year			2016 - 2017 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)									
0100 Salaries	51,527,074	48,923,100	94.9%	53,136,216	49,182,148	92.6%	49,985,158	47,789,726	95.6%
0200 Employee Benefits	24,574,120	23,106,340	94.0%	23,050,491	22,399,966	97.2%	22,384,547	21,288,991	95.1%
0300 Professional/Technical Services	1,607,152	1,423,376	88.6%	1,594,156	1,399,641	87.8%	1,369,632	1,007,644	73.6%
0400 Property Services	24,528,451	16,422,344	67.0%	22,833,890	15,721,753	68.9%	15,563,115	11,128,486	71.5%
0500 Other Purchased Services	2,277,218	696,100	30.6%	3,248,139	2,011,917	61.9%	2,232,369	1,406,800	63.0%
0600 Supplies	25,621,353	22,526,333	87.9%	25,449,088	24,315,124	95.5%	25,665,334	23,950,922	93.3%
0700 Property	3,096,765	2,420,670	78.2%	3,112,682	2,490,420	80.0%	2,124,196	1,700,119	80.0%
0800 Miscellaneous	120,494	107,652	89.3%	138,303	121,253	87.7%	125,325	108,203	86.3%
2600 Plant Operations & Maintenance	133,352,627	115,625,916	86.7%	132,562,964	117,642,222	88.7%	119,449,676	108,380,891	90.7%
Transportation (Buses, Student Activity Buses)									
0100 Salaries	48,322,651	47,499,799	98.3%	45,701,792	45,358,888	99.2%	42,059,617	43,689,512	103.9%
0200 Employee Benefits	18,671,928	22,501,359	120.5%	17,494,710	20,966,152	119.8%	18,540,033	20,485,597	110.5%
0300 Professional/Technical Services	122,637	(1,239,686)	-1010.9%	123,380	(864,175)	-700.4%	118,405	(3,337,570)	-2818.8%
0400 Property Services	49,953	32,432	64.9%	47,501	25,951	54.6%	55,763	30,421	54.6%
0500 Other Purchased Services	5,718,320	5,205,621	91.0%	2,915,249	3,001,722	103.0%	2,583,142	3,435,961	133.0%
0600 Supplies	9,756,075	9,472,895	97.1%	8,752,308	8,481,400	96.9%	9,973,595	9,254,747	92.8%
0700 Property	7,347,846	3,352,441	45.6%	11,272,183	10,814,113	95.9%	8,721,823	3,393,109	38.9%
0800 Miscellaneous	188,836	53,296	28.2%	80,812	59,390	73.5%	179,371	47,256	26.3%
2700 Transportation	90,178,245	86,878,158	96.3%	86,387,934	87,843,441	101.7%	82,231,750	76,999,033	93.6%
Other Instructional Support (Teacherpreneur)									
0100 Salaries	33,966	44,772	131.8%	30,138	33,832	112.3%	30,301	31,186	102.9%
0200 Employee Benefits	1,271	2,254	177.3%	1,791	1,813	101.2%	1,713	1,672	97.6%
2900 Other Instruction Support	35,237	47,026	133.5%	31,929	35,645	111.6%	32,014	32,858	102.6%
Food Service (School Cafeteria Operation)									
0100 Salaries	-	-		-	-		-	3,167	
0200 Employee Benefits	-	-		-	-		-	460	
0800 Miscellaneous	17,000	22,116		-	16,060		-	16,659	
3100 Food Service	17,000	22,116	130.1%	-	16,060		-	20,286	

	2018 - 2019 School Year			2017 - 2018 School Year			2016 - 2017 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)									
0100 Salaries	2,160,256	1,875,148	86.8%	2,098,894	1,936,833	92.3%	2,004,519	1,759,116	87.8%
0200 Employee Benefits	1,075,821	1,047,094	97.3%	755,091	1,042,476	138.1%	661,072	727,534	110.1%
0300 Professional/Technical Services	9,135	4,709	51.5%	4,869	235	4.8%	1,609	1,394	86.6%
0400 Property Services	2,200	-	0.0%	1,350	1,314	97.3%	-	-	
0500 Other Purchased Services	18,114	10,659	58.8%	17,100	14,560	85.1%	10,807	7,773	71.9%
0600 Supplies	24,829	20,164	81.2%	23,957	15,552	64.9%	13,520	11,779	87.1%
0700 Property	32,920	21,460	65.2%	20,003	13,428	67.1%	7,956	3,199	40.2%
0800 Miscellaneous	15,063	8,361	55.5%	8,358	3,499	41.9%	4,168	59	1.4%
3300 Community Services	3,338,337	2,987,595	89.5%	2,929,622	3,027,897	103.4%	2,703,651	2,510,854	92.9%
Architectural & Engineering (District Supervising Architects)									
0100 Salaries	742,459	694,352	93.5%	727,025	717,019	98.6%	693,253	685,230	98.8%
0200 Employee Benefits	351,862	341,189	97.0%	270,527	346,746	128.2%	199,879	264,345	132.3%
0300 Professional/Technical Services	165,830	100,915	60.9%	4,900	1,429	29.2%	2,900	1,951	67.3%
0400 Property Services	1,000	618	61.8%	1,000	-	0.0%	1,000	903	90.3%
0500 Other Purchased Services	12,650	11,988	94.8%	14,200	8,582	60.4%	19,128	12,403	64.8%
0600 Supplies	24,384	12,198	50.0%	20,013	14,176	70.8%	23,401	14,348	61.3%
0700 Property	6,381	1,310	20.5%	27,111	23,874	88.1%	18,000	3,847	21.4%
0800 Miscellaneous	1,500	1,295	86.3%	2,700	1,335	49.4%	2,700	1,200	44.4%
4300 Architectural & Engineering	1,306,066	1,163,865	89.1%	1,067,476	1,113,161	104.3%	960,261	984,227	102.5%
5200 Operating Transfers Out	1,933,394	5,138,831	265.8%	1,570,802	4,999,296	318.3%	1,963,536	5,053,901	257.4%
5300 Contingency	53,188,406	-	0.0%	93,869,437	-	0.0%	101,661,932	-	0.0%
Total Expenditures	1,345,397,387	1,234,498,414	91.8%	1,234,511,584	1,211,942,587	98.2%	1,207,821,334	1,052,527,209	87.1%
Ending Fund Balance	18,343,124	136,569,066		3,713,821	141,547,484		(347,457)	153,608,044	

As of June 30, 2019 (Unaudited)

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	12,085,374		(815,202)
	Accounts Receivable		Due To Other Funds
	<u>12,523,851</u>		<u>(13,819,467)</u>
Total Assets	<u><u>24,609,225</u></u>	Total Liabilities	(14,634,670)
		Fund Balance	
			Beginning Balance
			(10,215,664)
			Revenues
			(117,161,977)
			Expenditures
			<u>117,403,086</u>
		Total Fund Balance	<u>(9,974,555)</u>
		Total Liabilities and Fund Balance	<u><u>(24,609,225)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Special Revenue Fund									
Special Revenue Fund Revenues									
1510 Interest Income	35,773	30,934	86.5%	12,037	10,356	86.0%	8,093	7,615	94.1%
1700 Student Fees	24,481	24,481	100.0%	30,977	-	0.0%	41,858	-	0.0%
1900 Local Grants and Contributions	8,439,437	4,141,551	49.1%	6,401,517	12,003,218	187.5%	9,475,992	10,059,989	106.2%
3200 State Grants	31,476,478	31,675,825	100.6%	34,375,344	33,886,228	98.6%	36,766,440	36,817,000	100.1%
4300 Direct Federal Grants	756,464	2,231,614	295.0%	16,424,854	18,357,531	111.8%	16,715,378	16,762,516	100.3%
4500 Federal Grants Through State	76,616,809	74,290,824	97.0%	78,336,326	70,330,081	89.8%	77,088,431	74,822,375	21.7%
4700 Federal Grants Thru Intermediary	904,084	733,888	81.2%	797,188	907,069	113.8%	1,084,927	1,287,600	6896.5%
4810 Medicaid Reimbursement	3,210,114	1,961,865	61.1%	5,155,059	1,583,110	30.7%	4,667,903	2,082,200	27.6%
5210 Operating Transfers In	2,126,766	2,070,995	97.4%	1,950,350	1,950,269	100.0%	1,973,168	1,959,415	105.5%
Total Revenues	123,590,406	117,161,977	94.8%	143,483,652	139,027,862	96.9%	147,822,190	143,798,710	97.3%
Non-Operating Funds									
Beginning Balance	10,215,664	10,215,664	100.0%	12,971,802	12,971,802	100.0%	14,710,507	14,710,507	100.0%
Special Revenue Fund Expenditures									
1100 Instruction	66,992,193	62,861,143	93.8%	84,472,025	81,801,181	96.8%	85,937,170	83,822,680	97.5%
2100 Student Support	4,837,057	3,824,302	79.1%	4,183,401	3,949,486	94.4%	6,373,945	5,966,973	93.6%
2200 Instructional Staff Support	34,762,761	36,106,906	103.9%	37,315,435	42,625,636	114.2%	39,677,412	41,027,083	103.4%
2300 District Administration	165,529	162,874	98.4%	220,263	191,290	86.8%	142,498	192,542	135.1%
2400 School Administration	600,805	584,676	97.3%	440,752	462,830	105.0%	202,783	214,341	105.7%
2500 Business Support	733,792	637,987	86.9%	1,628,217	1,180,057	72.5%	1,689,358	1,318,018	78.0%
2600 Plant Operations & Maintenance	1,071,608	1,009,876	94.2%	271,415	324,114	119.4%	231,457	236,748	102.3%
2700 Transportation	1,100,452	1,827,130	166.0%	1,658,724	1,469,636	88.6%	1,885,570	3,103,142	164.6%
3300 Community Services	11,173,694	8,124,759	72.7%	10,118,264	7,153,686	70.7%	9,880,570	7,162,197	0.0%
4600 Site Improvement	-	-		-	-		-	-	
5200 Operating Transfers Out	2,165,480	2,245,472	103.7%	2,812,887	2,626,084	93.4%	2,436,414	2,493,691	0.0%
Total Expenditures	123,603,371	117,403,086	95.0%	143,121,383	141,784,000	99.1%	148,665,729	145,537,415	97.9%
Ending Fund Balance	10,202,699	9,974,555		13,334,071	10,215,664		13,866,968	12,971,802	

As of June 30, 2019 (Unaudited)

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	4,908	Accounts Payable	(96,916)
Due From Other Funds	3,433,197		
	<u>3,438,105</u>	Total Liabilities	<u>(96,916)</u>
Total Assets	<u><u>3,438,105</u></u>		
		Fund Balance	
		Beginning Balance	(2,582,689)
		Revenues	(4,304,739)
		Expenditures	3,546,239
			<u>(3,341,189)</u>
		Total Fund Balance	<u>(3,341,189)</u>
		Total Liabilities and Fund Balance	<u><u>(3,438,105)</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	8,629,589
	<u>-</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
District Activity Funds									
District Activity Funds Revenues									
1700 Student Fees	3,874,460	3,894,574	100.5%	3,069,179	3,639,006	118.6%	2,025,083	2,303,562	113.8%
1900 Local Grants and Contributions	403,314	410,165	101.7%	235,413	272,353	115.7%	191,576	202,260	105.6%
Total Revenues	4,277,774	4,304,739	100.6%	3,304,592	3,911,359	118.4%	2,216,659	2,505,822	113.0%
Non-Operating Funds									
Beginning Balance	2,582,689	2,582,689	100.0%	1,340,179	1,340,179	100.0%	940,174	940,174	100.0%
District Activity Funds Expenditures									
1100 Instruction	6,859,730	3,479,334	50.7%	5,117,265	2,588,886	50.6%	3,237,837	2,042,635	63.1%
2600 Plant Operations & Maintenance	238,640	66,905	28.0%	227,977	79,963	35.1%	130,414	63,182	48.4%
Total Expenditures	7,098,370	3,546,239	50.0%	5,345,242	2,668,849	49.9%	3,368,251	2,105,817	62.5%
Ending Fund Balance	(237,907)	3,341,189		(700,471)	2,582,689	-368.7%	(1,151,592)	1,340,179	-116.4%
Capital Outlay									
Capital Outlay Revenues									
3200 State Revenues	8,642,470	8,629,589	99.9%	8,727,000	8,697,469	99.7%	8,727,000	8,715,087	99.9%
Total Revenues	8,642,470	8,629,589	99.9%	8,727,000	8,697,469	99.7%	8,727,000	8,715,087	99.9%
Capital Outlay Expenditures									
5200 Operating Transfers Out	8,642,470	8,629,589	99.9%	8,727,000	8,697,469	99.7%	8,727,000	8,715,087	99.9%
Total Expenditures	8,642,470	8,629,589	99.9%	8,727,000	8,697,469	99.7%	8,727,000	8,715,087	99.9%
Ending Fund Balance	-	-		-	-		-	-	

As of June 30, 2019 (Unaudited)

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	4,180,416	Beginning Balance	(9,459,699)
		Revenues	(38,045,208)
Total Assets	<u>4,180,416</u>	Expenditures	<u>43,324,491</u>
		Total Fund Balance	<u>(4,180,416)</u>
		Total Liabilities and Fund Balance	<u>(4,180,416)</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	70,619,854	Due To Other Funds	(18,792,578)
Due From Other Funds	<u>53,808,928</u>	Accounts Payable	<u>(6,150,320)</u>
Total Assets	<u>124,428,782</u>	Total Liabilities	(24,942,898)
		Fund Balance	
		Beginning Balance	(46,860,175)
		Revenues	(107,044,310)
		Expenditures	<u>54,418,601</u>
		Total Fund Balance	<u>(99,485,884)</u>
		Total Liabilities and Fund Balance	<u>(124,428,782)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Building Fund									
Building Fund Revenues									
1111 Real Estate Taxes	39,318,221	37,943,111	96.5%	34,300,000	37,233,164	108.6%	34,300,000	35,274,311	102.8%
1900 Local Contributions	200,000	102,097	51.0%	200,000	203,753	101.9%	200,000	203,769	101.9%
3200 State Revenues	-	-		180,000	-	0.0%	180,000	-	0.0%
Total Revenues	39,518,221	38,045,208	96.3%	34,680,000	37,436,917	107.9%	34,680,000	35,478,080	102.3%
Non-Operating Funds									
Beginning Balance	9,459,699	9,459,699	100.0%	1,092,048	1,092,048	100.0%	7,338,517	7,338,517	100.0%
Building Fund Expenditures									
5200 Operating Transfers Out	39,518,221	43,324,491	109.6%	34,680,000	29,069,266	83.8%	34,680,000	41,724,549	120.3%
Total Expenditures	39,518,221	43,324,491	109.6%	34,680,000	29,069,266	83.8%	34,680,000	41,724,549	120.3%
Ending Fund Balance	9,459,699	4,180,416		1,092,048	9,459,699		7,338,517	1,092,048	
Construction Fund									
Construction Fund Revenues									
1510 Interest Income	-	71,337		-	124,902		-	420,989	
1900 Local Contributions	-	-		1,605,101	45,497	2.8%	-	73,261	
5100 Bond Proceeds	98,428,050	90,362,974	91.8%	45,093,293	-	0.0%	52,307,004	44,955,100	85.9%
5210 Operating Transfers In	-	16,609,998		-	4,556,264		-	18,653,921	
Total Revenues	98,428,050	107,044,310	108.8%	46,698,394	4,726,663	10.1%	52,307,004	64,103,271	122.6%
Non-Operating Funds									
Beginning Balance	46,860,175	46,860,175		97,840,554	97,840,554		92,548,558	92,548,558	
Construction Fund Expenditures									
4600 Construction	98,428,050	51,149,420	52.0%	47,216,836	51,639,838	109.4%	52,307,004	48,029,549	91.8%
5100 Debt Service	-	497,067		-	-		-	7,441,330	
5200 Operating Transfers Out	-	2,772,114		-	4,067,204		-	3,340,396	
Total Expenditures	98,428,050	54,418,601	55.3%	47,216,836	55,707,042	118.0%	52,307,004	58,811,275	112.4%
Ending Fund Balance	46,860,175	99,485,884		97,322,112	46,860,175		92,548,558	97,840,554	

As of June 30, 2019 (Unaudited)

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(51,720,378)
Expenditures	51,720,378
	<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	9,805,398	Due To Other Funds	(14,210,904)
Accounts Receivable	7,640,630	Accounts Payable	(488,506)
Inventory	7,726,561	Bonds Payable	(1,113,962)
Equipment, Net of Depreciation	19,426,763	Unfunded Pension Liability	(91,013,584)
Deferred Outflows - Pension Contributions	17,531,607	Deferred Inflows - Pension Investments	(5,759,514)
	<hr/>		<hr/>
Total Assets	62,130,959	Total Liabilities	(112,586,469)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	54,320,784
		Revenues	(68,527,738)
		Expenditures	64,662,464
			<hr/>
		Total Fund Balance	50,455,510
			<hr/>
		Total Liabilities and Fund Balance	(62,130,959)
			<hr/> <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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Debt Service Fund									
Debt Service Fund Revenues									
3900 KSFCC Debt Contributions	9,500,000	10,982,285	115.6%	7,900,000	9,449,764	119.6%	7,900,000	8,171,637	103.4%
4300 Federal Direct Reimbursements	2,600,000	2,621,897	100.8%	1,063,714	2,607,925	245.2%	1,063,714	2,603,978	244.8%
5210 Operating Transfers In	48,160,691	38,116,196	79.1%	43,407,000	34,659,363	79.8%	43,407,000	35,173,067	81.0%
Total Revenues	60,260,691	51,720,378	85.8%	52,370,714	46,717,052	89.2%	52,370,714	45,948,682	87.7%
Debt Service Expenditures									
5100 Debt Service	60,260,691	51,720,378	85.8%	52,370,714	46,717,052	89.2%	52,370,714	45,948,682	87.7%
Total Expenditures	60,260,691	51,720,378	85.8%	52,370,714	46,717,052	89.2%	52,370,714	45,948,682	87.7%
Ending Fund Balance	-	-		-	-		-	-	
Food Service Enterprise Fund									
Food Service Revenues									
1510 Interest Income	100,000	170,812	170.8%	101,428	101,428	100.0%	65,491	65,491	100.0%
1600 Food Sales	4,500,000	3,023,797	67.2%	5,290,000	3,004,729	56.8%	5,930,000	3,685,798	62.2%
1900 Local Contributions	71,943	(13,663)	-19.0%	33,100	5,855	17.7%	34,132	34,127	100.0%
3200 State Grants	530,000	499,313	94.2%	-	514,501		-	-	
3900 On-Behalf Payments	4,550,566	3,866,828	85.0%	3,687,631	4,550,566	123.4%	3,475,939	3,687,631	106.1%
4500 Federal Grants Through State	70,972,222	54,592,235	76.9%	56,983,897	54,519,788	95.7%	62,924,772	55,298,421	87.9%
4950 Donated Commodities	-	3,408,472		4,192,840	4,192,840	100.0%	-	3,221,004	
5210 Operating Transfers In	10,000	2,979,945	29799.4%	44,497	2,964,497	6662.2%	58,602	2,998,602	5116.9%
Total Revenues	80,734,731	68,527,738	84.9%	70,333,393	69,854,204	99.3%	72,488,936	68,991,074	95.2%
Non-Operating Funds									
Beginning Balance	(54,320,784)	(54,320,784)	100.0%	(47,253,545)	(47,253,545)	100.0%	(25,759,540)	(25,759,540)	100.0%
Food Service Expenditures									
3100 Food Service Operation	95,504,309	61,019,186	63.9%	101,357,621	73,114,095	72.1%	100,476,625	86,834,666	86.4%
5100 Debt Service	-	-		-	-		-	-	
5200 Operating Transfers Out	6,924,529	3,643,278	52.6%	3,360,000	3,807,348	113.3%	3,394,000	3,650,413	
Total Expenditures	102,428,838	64,662,464	63.1%	104,717,621	76,921,443	73.5%	103,870,625	90,485,079	87.1%
Ending Fund Balance	(76,014,891)	(50,455,510)		(81,637,773)	(54,320,784)		(57,141,230)	(47,253,545)	

As of June 30, 2019 (Unaudited)

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	583,138		Accounts Payable	(756)
	Deferred Outflows - Pension Contributions	<u>146,653</u>		Unfunded Pension Liability	(761,334)
Total Assets		<u><u>729,791</u></u>		Deferred Inflows - Pension Investments	<u>(48,179)</u>
			Total Liabilities		(810,270)
			Fund Balance		
				Beginning Balance	247,191
				Revenues	(310,747)
				Expenditures	<u>144,035</u>
			Total Fund Balance		<u>80,479</u>
			Total Liabilities and Fund Balance		<u><u>(729,791)</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>57,863</u>		Beginning Balance	(44,782)
Total Liabilities		<u><u>57,863</u></u>		Revenues	(150,867)
				Expenditures	<u>137,786</u>
			Total Fund Balance		<u>(57,863)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Daycare Operations Enterprise Fund									
Daycare Operations Revenues									
1800 Daycare Fees	7,034	7,034	100.0%	50,561	3,827	7.6%	66,756	66,756	100.0%
3200 State Grants	269,163	269,163	100.0%	303,728	303,728	100.0%	307,840	307,840	100.0%
3900 On-Behalf Payments	38,474	34,550	89.8%	44,792	38,474	85.9%	42,101	44,792	106.4%
Total Revenues	314,671	310,747	98.8%	399,081	346,029	86.7%	416,697	419,388	100.6%
Non-Operating Funds									
Beginning Balance	(247,191)	(247,191)	100.0%	(356,205)	(356,205)	100.0%	(123,103)	(123,103)	100.0%
Daycare Operations Expenditures									
3200 Daycare Operations	730,339	144,035	19.7%	771,039	237,015	30.7%	783,939	652,490	83.2%
Total Expenditures	730,339	144,035	19.7%	771,039	237,015	30.7%	783,939	652,490	83.2%
Ending Fund Balance	(662,859)	(80,479)		(728,163)	(247,191)		(490,345)	(356,205)	
Enterprise Programs Fund									
Enterprise Programs Revenues									
1800 Daycare Fees	23,000	18,892	82.1%	23,061	24,224	105.0%	50,401	20,643	41.0%
1900 Local Contributions	38,839	39,084	100.6%	37,630	37,630	100.0%	30,075	30,075	100.0%
3900 On-Behalf Payments	4,936	-	0.0%	3,987	4,936	123.8%	4,627	3,987	86.2%
5210 Operating Transfers In	96,925	92,891	95.8%	98,107	94,449	96.3%	101,343	101,343	100.0%
Total Revenues	163,700	150,867	92.2%	162,785	161,239	99.1%	186,446	156,048	83.7%
Non-Operating Funds									
Beginning Balance	44,782	44,782	100.0%	40,672	40,672	100.0%	27,140	27,140	100.0%
Enterprise Programs Expenditures									
1100 Instruction	113,162	105,420	93.2%	107,061	104,550	97.7%	114,697	103,722	90.4%
2200 Instructional Staff Support	65,704	14,980	22.8%	66,242	21,476	32.4%	48,681	613	1.3%
3300 Community Services	29,861	17,385	58.2%	30,155	31,103	103.1%	65,349	38,181	58.4%
Total Expenditures	208,727	137,786	66.0%	203,457	157,129	77.2%	228,726	142,516	62.3%
Ending Fund Balance	(245)	57,863		-	44,782		(15,140)	40,672	

As of June 30, 2019 (Unaudited)

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	327,074		Due To Other Funds	(54,335)
	Deferred Outflows - Pension Contributions	<u>74</u>		Unfunded Pension Liabilities	(383)
Total Assets		<u><u>327,148</u></u>		Deferred Inflows - Pension Investments	<u>(24)</u>
			Total Liabilities		(54,742)
			Fund Balance		
				Beginning Balance	(231,405)
				Revenues	(211,016)
				Expenditures	<u>170,015</u>
			Total Fund Balance		<u>(272,406)</u>
			Total Liabilities and Fund Balance		<u><u>(327,148)</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	369,186		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>733,018</u></u>	Total Liabilities		(2,008,298)
			Fund Balance		
				Beginning Balance	1,214,381
				Revenues	(883,309)
				Expenditures	<u>944,208</u>
			Total Fund Balance		<u>1,275,280</u>
			Total Liabilities and Fund Balance		<u><u>(733,018)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Adult Education Enterprise Fund									
Adult Education Revenues									
1500 Interest Income	4,619	5,158	111.7%	2,579	2,579	100.0%	1,326	1,326	100.0%
1800 Daycare Fees	214,607	180,780	84.2%	276,788	212,071	76.6%	283,139	230,087	81.3%
3900 On-Behalf Payments	31,625	25,079	79.3%	34,618	31,625	91.4%	38,142	34,618	90.8%
Total Revenues	250,851	211,016	84.1%	313,985	246,275	78.4%	322,607	266,031	82.5%
Non-Operating Funds									
Beginning Balance	231,405	231,405	100.0%	158,207	158,207	100.0%	86,223	86,223	100.0%
Adult Education Expenditures									
1100 Instruction	2,211	2,211	100.0%	30,627	28,976	94.6%	26,469	26,404	99.8%
2200 Instructional Staff Support	474,415	162,805	34.3%	450,475	139,181	30.9%	456,673	167,184	36.6%
5200 Operating Transfers Out	5,000	5,000	100.0%	5,000	4,920	98.4%	5,000	459	9.2%
Total Expenditures	481,626	170,015	35.3%	486,102	173,077	35.6%	488,142	194,047	39.8%
Ending Fund Balance	630	272,406		(13,910)	231,405		(79,312)	158,207	
Tuition Preschool Enterprise Fund									
Tuition Preschool Revenues									
1300 Tuition	871,788	742,039	85.1%	888,660	889,911	100.1%	804,037	902,635	112.3%
3900 On-Behalf Payments	179,135	141,270	78.9%	146,311	179,135	122.4%	121,392	146,311	120.5%
Total Revenues	1,050,923	883,309	84.1%	1,034,971	1,069,046	103.3%	925,429	1,048,946	113.3%
Non-Operating Funds									
Beginning Balance	(1,214,381)	(1,214,381)	100.0%	(1,185,588)	(1,185,588)	100.0%	(916,622)	(916,622)	100.0%
Tuition Preschool Expenditures									
1100 Instruction	1,237,025	921,301	74.5%	1,182,814	1,095,591	92.6%	982,014	1,317,912	134.2%
2200 Instructional Staff Support	35,400	22,906	64.7%	2,250	2,248	99.9%	-	-	
Total Expenditures	1,272,425	944,208	74.2%	1,185,064	1,097,839	92.6%	982,014	1,317,912	134.2%
Ending Fund Balance	(1,435,884)	(1,275,280)		(1,335,681)	(1,214,381)		(973,207)	(1,185,588)	

As of June 30, 2019 (Unaudited)

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	907,863	Due To Other Funds	(1,871)
Investments	1,312,075	Accounts Payable	<u>(3,274)</u>
Accounts Receivable	<u>710,500</u>		
		Total Liabilities	<u>(5,145)</u>
Total Assets	<u>2,930,438</u>		
		Fund Balance	
		Beginning Balance	(2,973,074)
		Revenues	(1,010,071)
		Expenditures	<u>1,057,852</u>
		Total Fund Balance	<u>(2,925,293)</u>
		Total Liabilities and Fund Balance	<u>(2,930,438)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Trust & Agency Funds									
Trust & Agency Revenues									
1500 Interest Income	24,390	12,492	51.2%	13,652	18,922	138.6%	24,700	2,990	12.1%
1900 Local Contributions	349,252	997,579	285.6%	2,120,538	2,312,304	109.0%	3,168,800	3,396,572	107.2%
Total Revenues	373,642	1,010,071	270.3%	2,134,190	2,331,226	109.2%	3,193,500	3,399,562	106.5%
Non-Operating Funds									
Beginning Balance	2,973,074	2,973,074	100.0%	2,784,833	2,784,833	100.0%	1,898,980	1,898,980	100.0%
Trust & Agency Expenditures									
3300 Trust & Agency Expenditures	1,553,054	1,057,852	68.1%	4,317,630	2,142,985	49.6%	3,768,380	2,513,709	66.7%
Total Expenditures	1,553,054	1,057,852	68.1%	4,317,630	2,142,985	49.6%	3,768,380	2,513,709	66.7%
Ending Fund Balance	1,793,662	2,925,293		601,393	2,973,074		1,324,100	2,784,833	