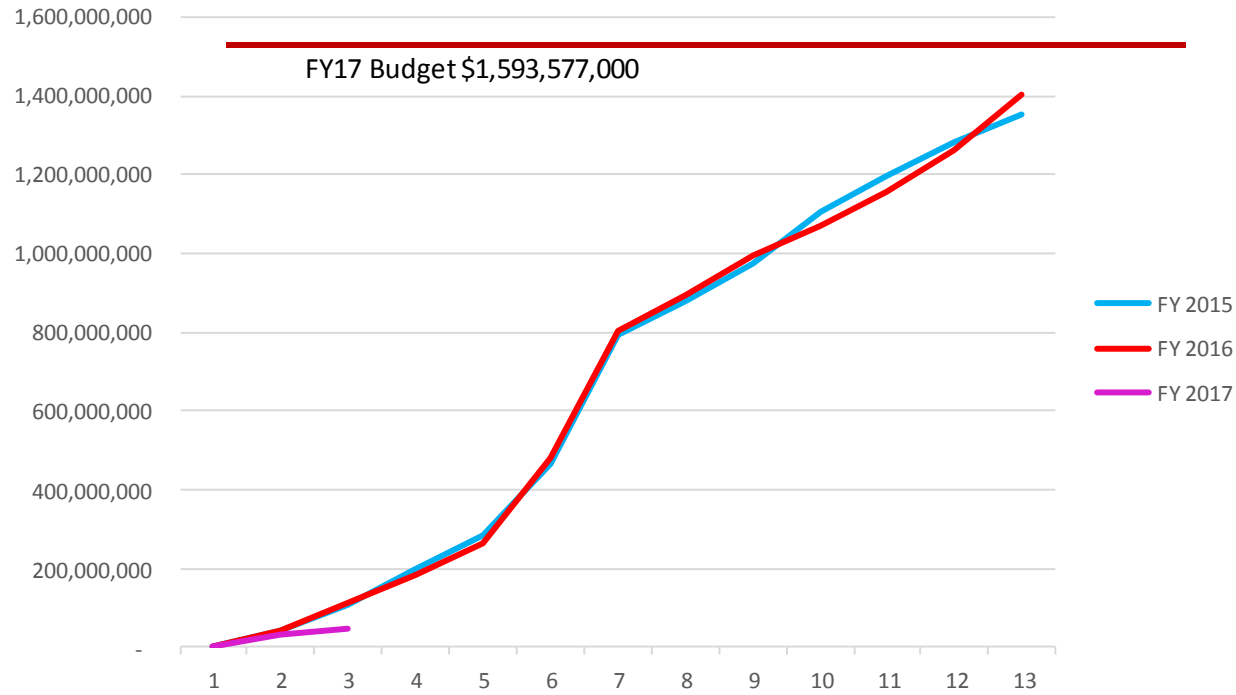
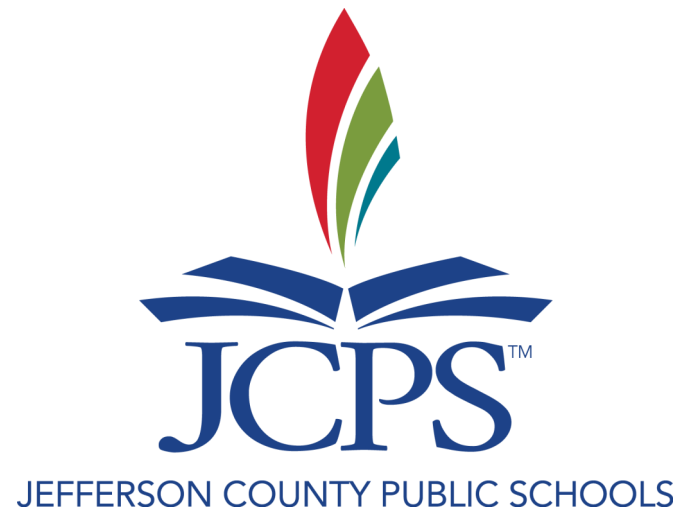


Comparative Revenues by Month (All Funds)

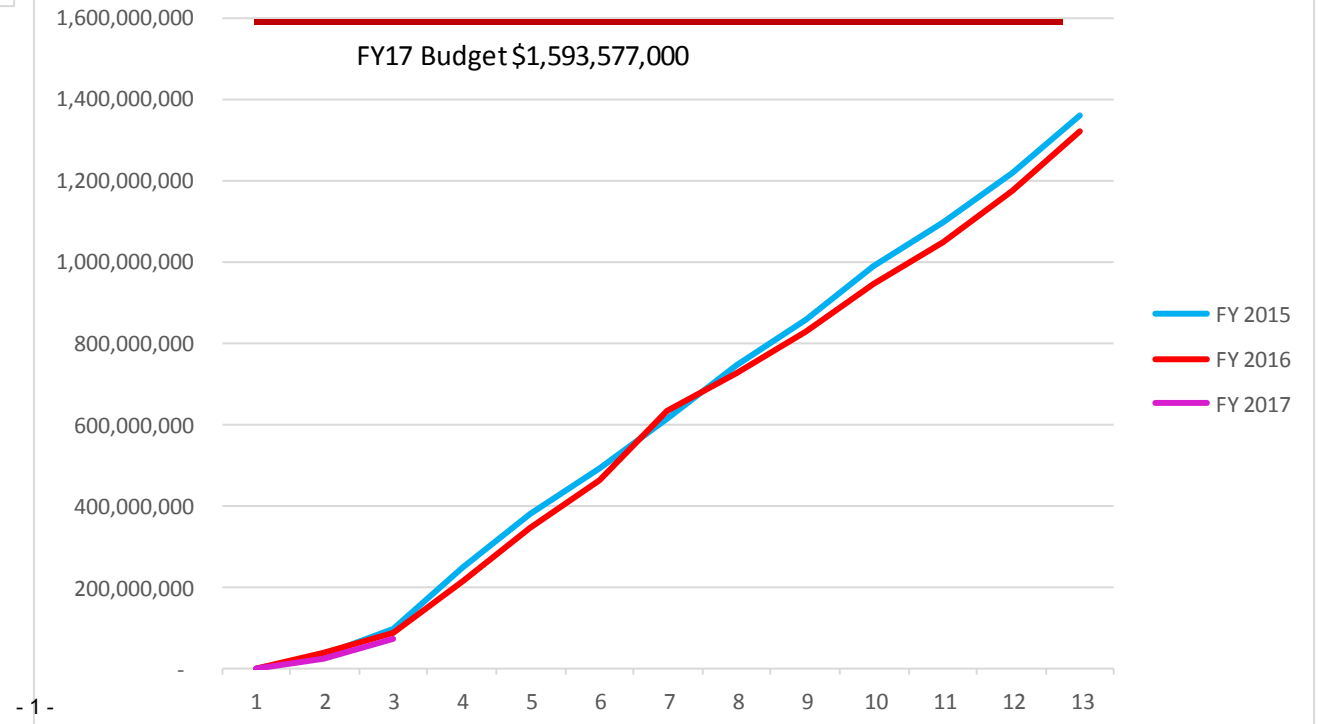


## August Financial Report

*FY16 comparative data is unaudited*



Comparative Expenditures by Month (All Funds)



Monthly Financial Report  
Through August 31, 2016

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 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	434,257,815	-	0.0%	416,365,932	416,965,738	-	0.0%	397,722,644	397,952,915	-	0.0%
Occupational Taxes	160,930,927	10,750,659	6.7%	151,821,629	148,215,000	11,192,158	7.6%	139,825,242	140,812,000	9,845,145	7.0%
Other Taxes	51,337,519	4,030,227	7.9%	47,796,163	51,920,531	5,804,413	11.2%	49,482,552	47,820,859	4,556,618	9.5%
Local Grants	10,236,340	2,535,443	24.8%	11,725,391	4,572,998	449,018	9.8%	9,722,886	6,475,393	890,532	13.8%
State Sources											
SEEK Program	258,776,412	43,687,112	16.9%	266,225,294	267,066,168	45,704,218	17.1%	267,901,401	270,018,985	45,075,280	16.7%
Other State Revenues	238,535,417	6,917,255	2.9%	239,436,731	220,664,301	31,264,931	14.2%	235,648,526	218,107,610	31,700,225	14.5%
KSFCC Allocation	7,900,000	1,154,460	14.6%	9,449,764	7,200,000	1,169,920	16.2%	8,171,637	7,489,499	1,185,395	15.8%
Federal Grants	153,913,623	5,284,417	3.4%	153,873,653	146,422,927	3,207,527	2.2%	142,624,611	140,052,675	2,219,442	1.6%
Interest	1,926,516	181,281	9.4%	1,706,982	1,061,857	220,975	20.8%	1,406,087	1,321,186	225,145	17.0%
Other Sources	114,737,456	6,400,951	5.6%	121,476,199	97,606,262	6,533,612	6.7%	153,919,783	109,429,398	8,742,649	8.0%
<b>Total Revenues</b>	<b>1,432,552,025</b>	<b>80,941,804</b>	<b>5.7%</b>	<b>1,419,877,738</b>	<b>1,361,695,782</b>	<b>105,546,771</b>	<b>7.8%</b>	<b>1,406,425,369</b>	<b>1,339,480,521</b>	<b>104,440,431</b>	<b>7.8%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	278,861,775	278,839,825	100.0%	244,724,994	245,517,113	244,724,994	99.7%	265,789,847	265,709,287	265,789,847	100.0%
<b>All Funds Expenditures</b>											
1100 Instruction	686,585,057	21,375,007	3.1%	653,226,486	645,808,665	38,085,127	5.9%	627,060,443	647,546,380	36,851,033	5.7%
2100 Student Support	57,300,284	3,515,879	6.1%	56,144,602	55,610,591	4,484,698	8.1%	53,898,592	54,741,952	4,455,831	8.1%
2200 Instructional Staff Support	133,184,888	10,879,950	8.2%	135,029,206	131,791,917	13,526,766	10.3%	137,183,618	134,619,563	10,145,443	7.5%
2300 District Administration	5,101,590	496,537	9.7%	4,349,904	4,865,533	787,841	16.2%	4,074,120	3,943,950	657,944	16.7%
2400 School Administration	88,905,661	7,558,381	8.5%	85,858,930	87,961,240	10,047,962	11.4%	86,706,812	92,296,347	9,520,979	10.3%
2500 Business Support	41,354,963	6,900,594	16.7%	40,434,349	46,218,695	7,548,196	16.3%	40,124,689	48,873,656	13,326,178	27.3%
2600 Plant Operations & Maintenance	103,997,015	11,931,084	11.5%	108,772,066	121,880,881	14,425,912	11.8%	107,834,440	119,316,454	15,729,585	13.2%
2700 Transportation	87,466,119	5,939,414	6.8%	76,580,130	85,154,342	5,657,574	6.6%	80,816,391	82,106,975	5,674,449	6.9%
2900 Other Instruction Support	32,760	849	2.6%	31,659	29,600	-	0.0%	27,404	29,600	-	0.0%
3100 Food Service	88,940,375	3,912,293	4.4%	64,701,146	89,046,854	4,698,846	5.3%	62,642,113	85,305,117	4,687,407	5.5%
3200 Daycare Operations	651,835	15,281	2.3%	426,826	667,964	20,288	3.0%	480,892	700,000	38,952	5.6%
3300 Community Services	15,894,655	1,265,531	8.0%	10,751,255	12,064,673	1,500,277	12.4%	10,832,333	13,318,628	2,188,878	16.4%
4600 Site Improvement	53,275,747	9,506,150	17.8%	51,122,986	36,408,794	18,426,995	50.6%	47,130,014	50,898,622	19,371,521	38.1%
5100 Debt Service	52,370,714	6,102,985	11.7%	47,166,053	51,668,297	6,270,963	12.1%	109,068,409	54,871,822	8,722,866	15.9%
5200 Operating Transfers Out	51,045,691	5,397,904	10.6%	51,167,309	50,081,276	5,470,170	10.9%	59,609,952	46,944,797	7,871,360	16.8%
5300 Contingency	114,149,503	-	0.0%	-	82,190,748	-	0.0%	-	74,243,155	-	0.0%
<b>Total Expenditures</b>	<b>1,580,256,857</b>	<b>94,797,839</b>	<b>6.0%</b>	<b>1,385,762,907</b>	<b>1,501,450,069</b>	<b>130,951,614</b>	<b>8.7%</b>	<b>1,427,490,222</b>	<b>1,509,757,017</b>	<b>139,242,425</b>	<b>9.2%</b>
<b>Ending Fund Balance</b>	<b>131,156,943</b>	<b>264,983,790</b>		<b>278,839,825</b>	<b>105,762,826</b>	<b>219,320,151</b>		<b>244,724,994</b>	<b>95,432,790</b>	<b>230,987,853</b>	

As of August 31, 2016

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	151,902,423		Due To Other Funds	(110,477,168)
Investments	51,755,767		Accounts Payable	(194,328)
Accounts Receivable	958,270		Accrued Expenditures	(8,683,776)
Due From Other Funds	46,741,678			
Inventory	2,564,112			
			Total Liabilities	(119,355,273)
Total Assets	253,922,250		Fund Balance	
			Beginning Balance	(132,718,550)
			Revenues	(59,277,623)
			Expenditures	57,429,196
			Total Fund Balance	(134,566,977)
			Total Liabilities and Fund Balance	(253,922,250)

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.

2016 - 2017 School Year				2015 - 2016 School Year				2014 - 2015 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 Revenues</b>											
1111 Real Estate Taxes	399,957,815	-	0.0%	382,661,970	384,395,024	-	0.0%	365,574,681	365,809,741	-	0.0%
1115 Delinquent Property Taxes	5,000,000	1,540,211	30.8%	5,017,004	5,500,000	2,005,910	36.5%	5,499,426	5,756,725	2,205,526	38.3%
1117 Motor Vehicle Taxes	27,968,388	2,490,016	8.9%	26,860,776	28,282,326	1,910,404	6.8%	27,259,351	26,219,231	1,880,097	7.2%
1119 Franchise Taxes	9,626,131	-	0.0%	9,444,437	9,806,898	-	0.0%	9,136,124	8,155,533	-	0.0%
1131 Occupational License Taxes	160,930,927	10,750,659	6.7%	151,821,629	148,215,000	11,192,158	7.6%	139,825,242	140,812,000	9,845,145	7.0%
1191 Omitted Property Taxes	6,731,000	-	0.0%	4,736,565	6,768,000	1,888,099	27.9%	6,024,344	6,117,000	470,995	7.7%
1280 Revenue in Lieu of Taxes	2,012,000	-	0.0%	1,737,381	1,563,307	-	0.0%	1,563,307	1,572,370	-	0.0%
1300 Tuition	529,000	46,008	8.7%	308,178	586,509	7,526	1.3%	586,509	791,000	51,140	6.5%
1510 Interest Income	1,900,000	148,180	7.8%	1,383,108	1,059,000	204,376	19.3%	1,151,761	1,300,000	201,232	15.5%
1900 Other Local Revenues	1,206,000	110,131	9.1%	4,132,269	1,136,300	92,863	8.2%	4,034,360	4,273,400	76,932	1.8%
3111 State SEEK Revenues	258,776,412	43,687,112	16.9%	266,225,294	267,066,168	45,704,218	17.1%	267,901,401	270,018,985	45,075,280	16.7%
3129 KSB/KSD Transportation	30,000	-	0.0%	30,206	20,600	-	0.0%	20,588	20,000	-	0.0%
3130 National Board Certification	416,000	-	0.0%	415,545	397,400	-	0.0%	397,393	351,000	-	0.0%
3800 State Utility Taxes	1,748,000	145,654	8.3%	1,747,934	1,602,300	145,665	9.1%	1,602,314	1,748,000	145,665	8.3%
3900 On-Behalf Payments	190,927,188	-	0.0%	187,242,194	171,073,931	23,114,027	13.5%	185,420,795	174,872,653	23,387,526	13.4%
4100 Unrestricted Federal Revenues	4,700	-	0.0%	4,728	5,000	860	17.2%	4,959	8,300	256	3.1%
5220 Indirect Cost Transfers	6,705,637	359,652	5.4%	6,576,164	6,097,895	495,807	8.1%	3,009,041	2,865,247	201,967	7.0%
<b>Total Revenues</b>	<b>1,074,469,198</b>	<b>59,277,623</b>	<b>5.5%</b>	<b>1,050,345,382</b>	<b>1,033,575,659</b>	<b>86,761,912</b>	<b>8.4%</b>	<b>1,019,011,596</b>	<b>1,010,691,185</b>	<b>83,541,761</b>	<b>8.3%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>132,740,500</b>	<b>132,718,550</b>		<b>119,207,881</b>	<b>120,000,000</b>	<b>119,207,881</b>		<b>120,080,560</b>	<b>120,000,000</b>	<b>120,080,560</b>	

		2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 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	421,928,306	11,436,273	2.7%	406,914,713	412,601,776	11,517,575	2.8%	396,844,637	402,059,877	11,563,959	2.9%
0200	Employee Benefits	157,802,282	1,235,776	0.8%	151,261,963	136,448,746	16,384,721	12.0%	143,137,331	140,372,087	16,415,238	11.7%
0300	Professional/Technical Services	328,247	29,473	9.0%	269,358	357,787	73,564	20.6%	363,355	514,734	6,259	1.2%
0400	Property Services	364,953	38,554	10.6%	319,838	316,437	39,919	12.6%	274,863	311,505	26,948	8.7%
0500	Other Purchased Services	731,170	10,752	1.5%	546,971	751,418	45,556	6.1%	656,923	933,320	24,394	2.6%
0600	Supplies	15,934,900	2,508,855	15.7%	8,252,250	15,677,968	2,500,855	16.0%	9,126,978	13,659,132	2,361,579	17.3%
0700	Property	2,019,958	413,265	20.5%	2,170,028	1,799,723	521,203	29.0%	2,615,266	3,482,846	457,113	13.1%
0800	Miscellaneous	278,695	7,219	2.6%	115,720	437,836	53,458	12.2%	473,265	5,431,894	257,864	4.7%
<b>1100</b>	<b>Instruction</b>	<b>599,388,511</b>	<b>15,680,167</b>	<b>2.6%</b>	<b>569,850,841</b>	<b>568,391,691</b>	<b>31,136,851</b>	<b>5.5%</b>	<b>553,492,618</b>	<b>566,765,394</b>	<b>31,113,354</b>	<b>5.5%</b>
<b>Student Support (Attendance, Guidance, Health)</b>												
0100	Salaries	36,841,963	2,635,203	7.2%	36,408,911	36,552,375	2,502,840	6.8%	35,541,627	36,503,616	2,535,924	6.9%
0200	Employee Benefits	13,235,324	168,616	1.3%	13,083,148	12,244,920	1,529,294	12.5%	12,724,603	12,246,755	1,509,130	12.3%
0300	Professional/Technical Services	1,595,748	10,917	0.7%	1,611,196	1,364,673	71,838	5.3%	1,335,783	1,281,773	41,579	3.2%
0400	Property Services	76,165	-	0.0%	59,858	71,164	3,097	4.4%	68,508	67,232	-	0.0%
0500	Other Purchased Services	175,927	9,930	5.6%	140,040	255,640	64,072	25.1%	212,282	200,543	45,896	22.9%
0600	Supplies	236,340	25,123	10.6%	191,732	400,848	14,903	3.7%	145,328	330,612	18,601	5.6%
0700	Property	65,042	1,915	2.9%	76,362	38,597	7,493	19.4%	105,511	120,241	59,082	49.1%
0800	Miscellaneous	32,984	1,025	3.1%	35,263	25,781	16,465	63.9%	36,499	39,446	20,214	51.2%
<b>2100</b>	<b>Student Support</b>	<b>52,259,493</b>	<b>2,852,729</b>	<b>5.5%</b>	<b>51,606,510</b>	<b>50,953,998</b>	<b>4,210,002</b>	<b>8.3%</b>	<b>50,170,141</b>	<b>50,790,217</b>	<b>4,230,426</b>	<b>8.3%</b>
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>												
0100	Salaries	66,616,998	4,444,990	6.7%	64,959,055	68,545,088	4,724,315	6.9%	64,028,490	63,078,792	4,582,683	7.3%
0200	Employee Benefits	23,760,624	418,648	1.8%	23,617,003	22,354,064	2,792,343	12.5%	23,167,483	19,787,384	2,666,195	13.5%
0300	Professional/Technical Services	876,931	40,520	4.6%	1,124,984	1,320,281	153,553	11.6%	1,511,632	2,269,847	45,141	2.0%
0400	Property Services	38,100	4,133	10.8%	67,188	26,894	2,868	10.7%	34,391	36,780	390	1.1%
0500	Other Purchased Services	450,122	21,167	4.7%	406,450	428,406	62,252	14.5%	309,034	437,808	13,621	3.1%
0600	Supplies	1,988,644	392,782	19.8%	2,300,398	2,165,241	470,325	21.7%	2,444,198	2,860,920	332,916	11.6%
0700	Property	2,594,956	632,411	24.4%	2,124,558	2,073,001	1,006,385	48.5%	1,849,847	2,547,282	899,955	35.3%
0800	Miscellaneous	5,101,816	3,029	0.1%	69,194	89,446	3,820	4.3%	148,683	197,600	11,582	5.9%
<b>2200</b>	<b>Instructional Staff Support</b>	<b>101,428,191</b>	<b>5,957,680</b>	<b>5.9%</b>	<b>94,668,830</b>	<b>97,002,421</b>	<b>9,215,861</b>	<b>9.5%</b>	<b>93,493,758</b>	<b>91,216,414</b>	<b>8,552,483</b>	<b>9.4%</b>

		2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 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 Administration (Superintendent, Board)</b>												
0100	Salaries	2,584,429	289,867	11.2%	2,346,143	2,384,283	378,624	15.9%	2,421,443	2,380,388	284,088	11.9%
0200	Employee Benefits	602,181	33,188	5.5%	589,690	956,222	113,828	11.9%	868,591	700,522	102,535	14.6%
0300	Professional/Technical Services	1,293,352	31,574	2.4%	935,520	1,100,752	170,070	15.5%	469,820	591,512	149,108	25.2%
0400	Property Services	-	-		203	-	-		203	205	-	0.0%
0500	Other Purchased Services	245,380	3,141	1.3%	49,404	43,052	7,311	17.0%	62,189	56,698	6,854	12.1%
0600	Supplies	123,739	40,318	32.6%	68,287	71,182	10,965	15.4%	63,348	73,259	14,280	19.5%
0700	Property	26,196	2,126	8.1%	21,084	11,871	3,042	25.6%	6,979	13,643	2,318	17.0%
0800	Miscellaneous	85,230	75,138	88.2%	90,502	87,701	81,486	92.9%	95,208	97,174	91,899	94.6%
<b>2300</b>	<b>District Administration</b>	<b>4,960,507</b>	<b>475,352</b>	<b>9.6%</b>	<b>4,100,833</b>	<b>4,655,063</b>	<b>765,325</b>	<b>16.4%</b>	<b>3,987,781</b>	<b>3,913,401</b>	<b>651,082</b>	<b>16.6%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	59,387,386	5,896,470	9.9%	58,436,451	59,349,038	6,304,591	10.6%	58,904,803	60,183,641	5,969,006	9.9%
0200	Employee Benefits	21,422,703	681,025	3.2%	21,511,070	21,346,940	2,590,273	12.1%	21,829,812	22,004,449	2,625,131	11.9%
0300	Professional/Technical Services	217,416	17,701	8.1%	399,709	278,551	82,587	29.6%	258,066	421,709	35,322	8.4%
0400	Property Services	249,302	55,750	22.4%	285,231	223,283	58,205	26.1%	383,070	524,421	45,908	8.8%
0500	Other Purchased Services	706,763	47,626	6.7%	712,301	691,749	96,224	13.9%	730,940	974,425	60,268	6.2%
0600	Supplies	5,483,393	696,386	12.7%	2,624,323	4,849,170	596,191	12.3%	2,823,746	5,735,857	643,786	11.2%
0700	Property	1,179,751	135,305	11.5%	1,652,518	990,861	288,377	29.1%	1,572,295	2,071,109	118,049	5.7%
0800	Miscellaneous	59,120	14,522	24.6%	69,738	104,753	16,726	16.0%	79,426	201,581	9,373	4.6%
<b>2400</b>	<b>School Administration</b>	<b>88,705,834</b>	<b>7,544,786</b>	<b>8.5%</b>	<b>85,691,341</b>	<b>87,834,345</b>	<b>10,033,174</b>	<b>11.4%</b>	<b>86,582,158</b>	<b>92,117,193</b>	<b>9,506,843</b>	<b>10.3%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	16,831,753	2,369,664	14.1%	17,158,583	18,182,082	2,446,451	13.5%	17,621,881	18,751,279	2,417,570	12.9%
0200	Employee Benefits	7,333,510	553,625	7.5%	9,137,770	8,112,500	1,889,298	23.3%	8,165,842	8,718,425	1,116,301	12.8%
0300	Professional/Technical Services	1,439,391	140,753	9.8%	1,481,519	1,920,406	187,985	9.8%	1,120,434	1,864,257	194,496	10.4%
0400	Property Services	452,058	(24,801)	-5.5%	277,900	483,658	14,554	3.0%	341,278	665,889	(13,217)	-2.0%
0500	Other Purchased Services	6,242,615	2,486,724	39.8%	4,492,006	6,818,665	398,436	5.8%	4,756,254	5,785,170	4,232,238	73.2%
0600	Supplies	2,276,059	309,923	13.6%	1,427,057	2,001,840	637,759	31.9%	1,134,931	2,410,588	1,653,351	68.6%
0700	Property	4,407,304	891,491	20.2%	4,920,200	6,317,953	1,611,212	25.5%	5,288,253	8,634,834	1,600,453	18.5%
0800	Miscellaneous	560,417	3,918	0.7%	266,121	287,171	164,621	57.3%	342,499	354,452	5,257	1.5%
<b>2500</b>	<b>Business Support</b>	<b>39,543,107</b>	<b>6,731,297</b>	<b>17.0%</b>	<b>39,161,156</b>	<b>44,124,275</b>	<b>7,350,316</b>	<b>16.7%</b>	<b>38,771,372</b>	<b>47,184,894</b>	<b>11,206,449</b>	<b>23.8%</b>

		2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 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	39,435,072	5,341,520	13.5%	48,931,335	50,862,504	6,056,255	11.9%	48,197,068	50,849,831	6,230,511	12.3%
0200	Employee Benefits	17,909,106	1,563,858	8.7%	20,964,436	24,447,093	2,603,659	10.7%	20,441,826	22,004,126	2,764,901	12.6%
0300	Professional/Technical Services	1,208,820	17,276	1.4%	1,233,298	1,461,230	275,977	18.9%	906,166	1,263,304	129,813	10.3%
0400	Property Services	14,963,994	1,399,933	9.4%	11,213,407	13,298,781	2,265,412	17.0%	10,470,147	14,353,298	2,267,061	15.8%
0500	Other Purchased Services	2,032,635	135,767	6.7%	617,353	2,471,782	(286,623)	-11.6%	660,740	2,545,341	143,704	5.6%
0600	Supplies	26,196,160	3,248,489	12.4%	23,757,112	27,034,046	3,199,509	11.8%	25,137,131	25,710,448	3,732,919	14.5%
0700	Property	1,944,721	196,568	10.1%	1,821,116	2,108,554	273,906	13.0%	1,607,586	2,462,030	359,114	14.6%
0800	Miscellaneous	102,018	5,059	5.0%	102,576	130,410	19,984	15.3%	110,807	127,002	9,709	7.6%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>103,792,526</b>	<b>11,908,470</b>	<b>11.5%</b>	<b>108,640,633</b>	<b>121,814,400</b>	<b>14,408,079</b>	<b>11.8%</b>	<b>107,531,471</b>	<b>119,315,380</b>	<b>15,637,732</b>	<b>13.1%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	41,466,770	2,510,062	6.1%	42,938,133	43,168,161	2,761,978	6.4%	43,017,665	38,236,751	2,694,747	7.0%
0200	Employee Benefits	17,523,846	767,406	4.4%	18,903,014	19,201,132	1,719,908	9.0%	19,003,243	18,254,990	1,734,076	9.5%
0300	Professional/Technical Services	117,836	(4,489)	-3.8%	(1,831,680)	131,331	(917,291)	-698.5%	(2,863,009)	165,838	(497,270)	-299.9%
0400	Property Services	49,007	4,457	9.1%	13,374	10,040	664	6.6%	10,815	16,575	496	3.0%
0500	Other Purchased Services	2,836,509	1,335,219	47.1%	2,888,484	3,947,567	208,426	5.3%	3,224,823	4,835,299	606,103	12.5%
0600	Supplies	12,462,939	1,104,854	8.9%	10,476,858	11,784,620	295,720	2.5%	11,162,927	12,343,170	329,328	2.7%
0700	Property	9,992,444	201,132	2.0%	910,249	5,778,138	501,211	8.7%	3,324,865	4,365,735	109,256	2.5%
0800	Miscellaneous	62,797	2,907	4.6%	44,329	39,978	5,079	12.7%	38,629	255,798	3,182	1.2%
<b>2700</b>	<b>Transportation</b>	<b>84,512,148</b>	<b>5,921,548</b>	<b>7.0%</b>	<b>74,342,761</b>	<b>84,060,967</b>	<b>4,575,695</b>	<b>5.4%</b>	<b>76,919,958</b>	<b>78,474,157</b>	<b>4,979,918</b>	<b>6.3%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	31,241	776	2.5%	30,114	29,600	-	0.0%	26,193	29,600	-	0.0%
0200	Employee Benefits	1,519	73	4.8%	1,545	-	-		1,211	-	-	
<b>2900</b>	<b>Other Instruction Support</b>	<b>32,760</b>	<b>849</b>	<b>2.6%</b>	<b>31,659</b>	<b>29,600</b>	<b>-</b>	<b>0.0%</b>	<b>27,404</b>	<b>29,600</b>	<b>-</b>	<b>0.0%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	-	-		-	-	-		15,870	-	-	
0200	Employee Benefits	-	-		-	-	-		3,021	-	-	
0800	Miscellaneous	12,000	-		10,599	-	-		-	-	-	
<b>3100</b>	<b>Food Service</b>	<b>12,000</b>	<b>-</b>	<b>0.0%</b>	<b>10,599</b>	<b>-</b>	<b>-</b>		<b>18,891</b>	<b>-</b>	<b>-</b>	

		2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 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	1,936,237	238,889	12.3%	1,837,655	2,028,862	283,249	14.0%	1,854,260	1,982,970	284,487	14.3%
0200	Employee Benefits	648,598	22,267	3.4%	623,356	687,787	98,992	14.4%	687,333	650,153	96,634	14.9%
0300	Professional/Technical Services	1,150	99	8.6%	(5,003)	2,000	50	2.5%	(7,669)	1,254	300	23.9%
0400	Property Services	-	-		670	-	-		764	813	-	0.0%
0500	Other Purchased Services	16,550	(521)	-3.1%	4,234	23,550	275	1.2%	3,109	18,292	76	0.4%
0600	Supplies	14,725	583	4.0%	4,054	21,199	3,350	15.8%	2,130	26,358	9,905	37.6%
0700	Property	4,547	1,262	27.8%	6,185	3,920	20	0.5%	(126)	4,096	429	10.5%
0800	Miscellaneous	4,059	(36)	-0.9%	10,955	10,765	95	0.9%	369	14,109	4,580	32.5%
<b>3300</b>	<b>Community Services</b>	<b>2,625,866</b>	<b>262,542</b>	<b>10.0%</b>	<b>2,482,106</b>	<b>2,778,083</b>	<b>386,031</b>	<b>13.9%</b>	<b>2,540,170</b>	<b>2,698,044</b>	<b>396,411</b>	<b>14.7%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	712,335	80,156	11.3%	675,046	657,981	106,334	16.2%	648,360	655,702	655,702	100.0%
0200	Employee Benefits	196,367	11,834	6.0%	189,187	1,750,813	32,375	1.8%	238,483	242,920	242,920	100.0%
0300	Professional/Technical Services	4,900	-	0.0%	-	-	-		-	-	-	
0400	Property Services	500	-	0.0%	-	-	-		-	-	-	
0500	Other Purchased Services	16,450	-	0.0%	-	-	-		-	-	-	
0600	Supplies	25,091	865	3.4%	-	-	-		-	-	-	
0700	Property	10,500	22	0.2%	-	-	-		-	-	-	
0800	Miscellaneous	2,600	900	34.6%	-	-	-		-	-	-	
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>968,743</b>	<b>93,776</b>	<b>9.7%</b>	<b>864,233</b>	<b>2,408,794</b>	<b>138,709</b>	<b>5.8%</b>	<b>886,843</b>	<b>898,622</b>	<b>898,622</b>	<b>100.0%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,819,193</b>	<b>-</b>	<b>0.0%</b>	<b>5,383,211</b>	<b>2,293,175</b>	<b>-</b>	<b>0.0%</b>	<b>5,461,710</b>	<b>2,422,113</b>	<b>127,500</b>	<b>5.3%</b>
<b>5300</b>	<b>Contingency</b>	<b>114,149,503</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>82,190,748</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>74,243,155</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,194,198,382</b>	<b>57,429,196</b>	<b>4.8%</b>	<b>1,036,834,713</b>	<b>1,148,537,560</b>	<b>82,220,043</b>	<b>7.2%</b>	<b>1,019,884,275</b>	<b>1,130,068,587</b>	<b>87,300,820</b>	<b>7.7%</b>
<b>Ending Fund Balance</b>		<b>13,011,316</b>	<b>134,566,977</b>		<b>132,718,550</b>	<b>5,038,099</b>	<b>123,749,750</b>		<b>119,207,881</b>	<b>622,599</b>	<b>116,321,501</b>	



As of August 31, 2016

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

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	Accounts Receivable		Accounts Payable
	33,606,005		(28,360,324)
	499,311		(767,334)
		<b>Total Liabilities</b>	(29,127,658)
<b>Total Assets</b>	34,105,315		
		Fund Balance	
		Beginning Balance	(14,408,275)
		Revenues	(2,868,929)
		Expenditures	12,299,547
		<b>Total Fund Balance</b>	(4,977,657)
		<b>Total Liabilities and Fund Balance</b>	(34,105,315)

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

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 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	1,747	1,194	68.3%	5,630	1,581	429	27.2%	3,252	-	636	
1700 Student Fees	41,858	-	0.0%	120	52,201	-	0.0%	2,950	-	-	
1900 Local Grants and Contributions	7,723,611	293,016	3.8%	10,318,726	4,538,085	448,750	9.9%	8,435,955	5,067,758	499,123	9.8%
3200 State Grants	36,343,736	2,416,691	6.6%	36,597,312	34,930,769	3,119,758	8.9%	34,228,808	31,411,615	3,301,077	10.5%
4300 Direct Federal Grants	15,803,113	91,594	0.6%	15,356,746	14,419,225	345,971	2.4%	16,232,111	15,108,257	159,839	1.1%
4500 Federal Grants Through State	70,726,479	-	0.0%	76,246,993	71,179,005	2,220,928	3.1%	71,965,654	69,471,222	1,486,741	0.2%
4700 Federal Grants Thru Intermediary	860,678	27,523	3.2%	1,029,222	630,139	52,587	8.3%	905,479	664,528	87,182	223.7%
4810 Medicaid Reimbursement	4,085,400	38,452	0.9%	2,021,973	2,387,262	197,459	8.3%	2,038,259	-	148,099	
5210 Operating Transfers In	1,729,193	459	0.0%	2,308,124	2,205,000	-	0.0%	2,345,069	252,054	129,253	58.8%
<b>Total Revenues</b>	<b>137,315,815</b>	<b>2,868,929</b>	<b>2.1%</b>	<b>143,884,846</b>	<b>130,343,267</b>	<b>6,385,882</b>	<b>4.9%</b>	<b>136,157,537</b>	<b>121,975,434</b>	<b>5,811,951</b>	<b>4.8%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	14,408,275	14,408,275	100.0%	10,620,148	10,620,148	10,620,148	100.0%	10,009,207	10,009,207	10,009,207	100.0%
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	84,177,577	5,533,606	6.6%	81,308,833	75,659,447	6,850,304	9.1%	72,605,802	79,949,356	5,700,467	7.1%
2100 Student Support	5,040,791	663,150	13.2%	4,538,092	4,656,593	274,696	5.9%	3,728,451	3,951,735	225,405	5.7%
2200 Instructional Staff Support	31,270,191	4,905,305	15.7%	40,077,881	34,247,683	4,292,826	12.5%	43,102,030	42,839,035	1,533,218	3.6%
2300 District Administration	141,083	21,185	15.0%	249,071	210,470	22,516	10.7%	86,339	30,549	6,862	22.5%
2400 School Administration	199,827	13,596	6.8%	167,589	126,895	14,788	11.7%	124,654	179,154	14,136	7.9%
2500 Business Support	1,811,856	169,297	9.3%	1,273,193	2,094,420	197,880	9.4%	1,353,317	1,688,761	2,119,729	125.5%
2600 Plant Operations & Maintenance	132,244	17,988	13.6%	79,896	17,900	5,087	28.4%	299,232	1,074	91,853	8555.4%
2700 Transportation	2,953,971	17,866	0.6%	2,237,369	1,093,375	1,081,879	98.9%	3,895,603	3,631,988	693,701	19.1%
3100 Food Service	10,500	-	0.0%	-	-	-		-	-	-	
3300 Community Services	9,514,599	807,698	8.5%	7,188,039	9,238,504	862,530	9.3%	7,245,627	9,015,210	879,054	0.3%
4600 Site Improvement	-	-		49,678	-	791		96,499	-	29,332	
5200 Operating Transfers Out	2,420,498	149,856	6.2%	2,927,078	3,002,387	278,153	9.3%	3,009,042	2,998,667	201,968	0.0%
<b>Total Expenditures</b>	<b>137,673,137</b>	<b>12,299,547</b>	<b>8.9%</b>	<b>140,096,719</b>	<b>130,347,674</b>	<b>13,881,450</b>	<b>10.6%</b>	<b>135,546,596</b>	<b>144,285,530</b>	<b>11,495,726</b>	<b>8.0%</b>
<b>Ending Fund Balance</b>	<b>14,050,953</b>	<b>4,977,657</b>		<b>14,408,275</b>	<b>10,615,741</b>	<b>3,124,580</b>		<b>10,620,148</b>	<b>(12,300,889)</b>	<b>4,325,432</b>	

As of August 31, 2016

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

Assets		Fund Balance	
Due From Other Funds	<u>1,455,644</u>	Beginning Balance	(1,279,114)
		Revenues	(318,216)
		Expenditures	<u>141,686</u>
<b>Total Assets</b>	<u><u>1,455,644</u></u>	<b>Total Fund Balance</b>	<u>(1,455,644)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(1,455,644)</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**

Assets		Fund Balance	
Due From Other Funds	<u>2,246,188</u>	Beginning Balance	-
		Revenues	(4,354,910)
		Expenditures	<u>2,108,722</u>
<b>Total Assets</b>	<u><u>2,246,188</u></u>	<b>Total Fund Balance</b>	<u>(2,246,188)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,246,188)</u></u>

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

2016 - 2017 School Year				2015 - 2016 School Year				2014 - 2015 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	698,618	315,431	45.2%	1,606,166	230,108	154,021	66.9%	649,772	-	-	
1900 Local Grants and Contributions	14,787	2,784	18.8%	189,643	800	250	31.3%	69,910	-	-	
<b>Total Revenues</b>	<b>713,405</b>	<b>318,216</b>	<b>44.6%</b>	<b>1,795,809</b>	<b>230,908</b>	<b>154,271</b>	<b>66.8%</b>	<b>719,682</b>	<b>-</b>	<b>-</b>	
<b>Non-Operating Funds</b>											
Beginning Balance	1,279,114	1,279,114	100.0%	611,741	611,741	611,741	100.0%	-	-	-	
<b>District Activity Funds Expenditures</b>											
1100 Instruction	1,983,775	137,060	6.9%	1,076,899	819,248	72,661	8.9%	104,204	-	-	
2600 Plant Operations & Maintenance	72,245	4,626	6.4%	51,537	48,581	12,746	26.2%	3,737	-	-	
<b>Total Expenditures</b>	<b>2,056,020</b>	<b>141,686</b>	<b>6.9%</b>	<b>1,128,436</b>	<b>867,829</b>	<b>85,407</b>	<b>9.8%</b>	<b>107,941</b>	<b>-</b>	<b>-</b>	
<b>Ending Fund Balance</b>	<b>(63,501)</b>	<b>1,455,644</b>		<b>1,279,114</b>	<b>(636,921)</b>	<b>68,864</b>	<b>-10.8%</b>	<b>611,741</b>	<b>-</b>	<b>-</b>	
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
3200 State Revenues	8,727,000	4,354,910	49.9%	8,718,544	8,730,000	4,363,900	50.0%	8,701,711	8,701,700	4,356,150	50.1%
<b>Total Revenues</b>	<b>8,727,000</b>	<b>4,354,910</b>	<b>49.9%</b>	<b>8,718,544</b>	<b>8,730,000</b>	<b>4,363,900</b>	<b>50.0%</b>	<b>8,701,711</b>	<b>8,701,700</b>	<b>4,356,150</b>	<b>50.1%</b>
<b>Capital Outlay Expenditures</b>											
5200 Operating Transfers Out	8,727,000	2,108,722	24.2%	8,718,544	8,730,000	2,179,839	25.0%	8,701,711	8,701,700	4,356,150	50.1%
<b>Total Expenditures</b>	<b>8,727,000</b>	<b>2,108,722</b>	<b>24.2%</b>	<b>8,718,544</b>	<b>8,730,000</b>	<b>2,179,839</b>	<b>25.0%</b>	<b>8,701,711</b>	<b>8,701,700</b>	<b>4,356,150</b>	<b>50.1%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>2,246,188</b>		<b>-</b>	<b>-</b>	<b>2,184,061</b>		<b>-</b>	<b>-</b>	<b>-</b>	

As of August 31, 2016

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due From Other Funds	<u>7,253,974</u>	Beginning Balance	(7,338,517)
		Revenues	(4,725)
<b>Total Assets</b>	<u><u>7,253,974</u></u>	Expenditures	<u>89,268</u>
		<b>Total Fund Balance</b>	<u>(7,253,974)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(7,253,974)</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	39,686,485	Due To Other Funds	<u>(10,383,813)</u>
Due From Other Funds	<u>60,992,987</u>	<b>Total Liabilities</b>	(10,383,813)
<b>Total Assets</b>	<u><u>100,679,472</u></u>		
		Fund Balance	
		Beginning Balance	(102,295,962)
		Revenues	(251,873)
		Expenditures	<u>12,252,176</u>
		<b>Total Fund Balance</b>	<u>(90,295,659)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(100,679,472)</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.

2016 - 2017 School Year				2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Building Fund</b>											
<b>Building Fund Revenues</b>											
1111 Real Estate Taxes	34,300,000	-	0.0%	33,703,962	32,570,714	-	0.0%	32,147,963	32,143,174	-	0.0%
1900 Local Contributions	200,000	4,725	2.4%	203,786	200,000	6,920	3.5%	203,801	193,000	9,010	4.7%
3200 State Revenues	180,000	-	0.0%	-	180,000	57,449	31.9%	439,945	484,389	242,195	50.0%
<b>Total Revenues</b>	<b>34,680,000</b>	<b>4,725</b>	<b>0.0%</b>	<b>33,907,748</b>	<b>32,950,714</b>	<b>64,369</b>	<b>0.2%</b>	<b>32,791,709</b>	<b>32,820,563</b>	<b>251,205</b>	<b>0.8%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	7,338,517	7,338,517	100.0%	243,711	243,711	243,711	100.0%	6,284,171	6,284,171	6,284,171	100.0%
<b>Building Fund Expenditures</b>											
5200 Operating Transfers Out	34,680,000	89,268	0.3%	26,812,942	32,950,714	-	0.0%	38,832,169	32,820,563	47,902	0.1%
<b>Total Expenditures</b>	<b>34,680,000</b>	<b>89,268</b>	<b>0.3%</b>	<b>26,812,942</b>	<b>32,950,714</b>	<b>-</b>	<b>0.0%</b>	<b>38,832,169</b>	<b>32,820,563</b>	<b>47,902</b>	<b>0.1%</b>
<b>Ending Fund Balance</b>	<b>7,338,517</b>	<b>7,253,974</b>		<b>7,338,517</b>	<b>243,711</b>	<b>308,080</b>		<b>243,711</b>	<b>6,284,171</b>	<b>6,487,474</b>	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	25,605		288,517	-	13,672		234,742	-	19,064	
1900 Local Contributions	-	67,529		3,823,798	1,605,101	109,675	6.8%	7,287,205	-	-	
5100 Bond Proceeds	52,307,004	-	0.0%	55,015,000	34,000,000	-	0.0%	74,380,000	50,000,000	-	0.0%
5210 Operating Transfers In	-	158,739		4,543,586	-	-		15,964,380	-	2,669	
<b>Total Revenues</b>	<b>52,307,004</b>	<b>251,873</b>	<b>0.5%</b>	<b>63,670,901</b>	<b>35,605,101</b>	<b>123,348</b>	<b>0.3%</b>	<b>97,866,327</b>	<b>50,000,000</b>	<b>21,733</b>	<b>0.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	102,295,962	102,295,962		92,954,598	92,954,598	92,954,598		107,817,402	107,817,402	107,817,402	
<b>Construction Fund Expenditures</b>											
4600 Construction	52,307,004	9,412,374	18.0%	50,209,075	34,000,000	18,287,495	53.8%	46,146,672	50,000,000	18,443,567	36.9%
5100 Debt Service	-	-		449,001	-	-		62,978,892	-	-	
5200 Operating Transfers Out	-	2,839,802		3,671,461	-	3,012,178		3,603,567	-	3,136,087	
<b>Total Expenditures</b>	<b>52,307,004</b>	<b>12,252,176</b>	<b>23.4%</b>	<b>54,329,537</b>	<b>34,000,000</b>	<b>21,299,673</b>	<b>62.6%</b>	<b>112,729,131</b>	<b>50,000,000</b>	<b>21,579,654</b>	<b>43.2%</b>
<b>Ending Fund Balance</b>	<b>102,295,962</b>	<b>90,295,659</b>		<b>102,295,962</b>	<b>94,559,699</b>	<b>71,778,273</b>		<b>92,954,598</b>	<b>107,817,402</b>	<b>86,259,481</b>	

As of August 31, 2016

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

Fund Balance	
Beginning Balance	-
Revenues	(6,033,514)
Expenditures	6,033,514
	<hr/>
<b>Total Fund Balance</b>	-
	<hr/>
<b>Total Liabilities and Fund Balance</b>	-
	<hr/> <hr/>

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

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

Assets		Liabilities	
Cash	7,813,419	Due To Other Funds	(8,819,769)
Due From Other Funds	5,044,216	Accounts Payable	(259,388)
Accounts Receivable	4,701,152	Bonds Payable	(3,339,736)
Inventory	2,236,897	Unfunded Pension Liability	(9,367,621)
Equipment, Net of Depreciation	20,702,939	Deferred Inflows - Pension Investments	(705,163)
Deferred Outflows - Pension Contributions	1,737,141		<hr/>
	<hr/>	<b>Total Liabilities</b>	(22,491,677)
<b>Total Assets</b>	42,235,763		
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	(18,386,529)
		Revenues	(5,549,117)
		Expenditures	4,191,560
			<hr/>
		<b>Total Fund Balance</b>	(19,744,086)
			<hr/>
		<b>Total Liabilities and Fund Balance</b>	(42,235,763)
			<hr/> <hr/>

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

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 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	7,900,000	1,154,460	14.6%	9,449,764	7,200,000	1,169,920	16.2%	8,171,637	7,489,499	1,185,395	15.8%
4300 Federal Direct Reimbursements	1,063,714	-	0.0%	2,607,925	1,650,000	-	0.0%	2,603,978	5,860,060	-	0.0%
5210 Operating Transfers In	43,407,000	4,879,053	11.2%	34,659,363	41,680,714	5,101,043	12.2%	35,173,067	41,522,263	7,537,470	18.2%
<b>Total Revenues</b>	<b>52,370,714</b>	<b>6,033,514</b>	<b>11.5%</b>	<b>46,717,052</b>	<b>50,530,714</b>	<b>6,270,963</b>	<b>12.4%</b>	<b>45,948,682</b>	<b>54,871,822</b>	<b>8,722,866</b>	<b>15.9%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	52,370,714	6,033,514	11.5%	46,717,052	50,530,714	6,270,963	12.4%	45,948,682	54,871,822	8,722,866	15.9%
<b>Total Expenditures</b>	<b>52,370,714</b>	<b>6,033,514</b>	<b>11.5%</b>	<b>46,717,052</b>	<b>50,530,714</b>	<b>6,270,963</b>	<b>12.4%</b>	<b>45,948,682</b>	<b>54,871,822</b>	<b>8,722,866</b>	<b>15.9%</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	-	5,799		28,291	1,254	2,319	184.9%	15,085	18,859	2,938	15.6%
1600 Food Sales	5,930,000	414,389	7.0%	4,031,184	7,918,523	485,024	6.1%	5,929,215	8,126,200	617,083	7.6%
1900 Local Contributions	-	2,082		53,324	14,515	14,465	99.7%	40,011	143,866	682	0.5%
3200 State Grants	-	-		486,438	-	-		462,360	-	-	
3900 On-Behalf Payments	-	-		3,494,663	3,471,962	450,315	13.0%	3,602,521	-	222,191	
4500 Federal Grants Through State	61,374,239	5,126,847	8.4%	53,236,062	56,157,296	390,582	0.7%	46,322,797	46,470,615	337,580	0.7%
4950 Donated Commodities	-	-		3,374,732	-	-		2,556,333	2,477,993	-	0.0%
5210 Operating Transfers In	-	-		2,984,903	-	-		2,911,081	54,142	-	0.0%
<b>Total Revenues</b>	<b>67,304,239</b>	<b>5,549,117</b>	<b>8.2%</b>	<b>67,689,597</b>	<b>67,563,549</b>	<b>1,342,705</b>	<b>2.0%</b>	<b>61,839,403</b>	<b>57,291,676</b>	<b>1,180,474</b>	<b>2.1%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>18,386,529</b>	<b>18,386,529</b>	<b>100.0%</b>	<b>19,036,565</b>	<b>19,036,565</b>	<b>19,036,565</b>	<b>100.0%</b>	<b>19,961,219</b>	<b>19,961,219</b>	<b>19,961,219</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	88,917,875	3,912,293	4.4%	64,690,547	89,046,854	4,698,846	5.3%	62,623,222	85,305,117	4,687,407	5.5%
5100 Debt Service	-	69,471		-	1,137,583	-	0.0%	140,835	-	-	
5200 Operating Transfers Out	3,394,000	209,796	6.2%	3,649,086	3,100,000	-	0.0%	-	-	-	
<b>Total Expenditures</b>	<b>92,311,875</b>	<b>4,191,560</b>	<b>4.5%</b>	<b>68,339,633</b>	<b>93,284,437</b>	<b>4,698,846</b>	<b>5.0%</b>	<b>62,764,057</b>	<b>85,305,117</b>	<b>4,687,407</b>	<b>5.5%</b>
<b>Ending Fund Balance</b>	<b>(6,621,107)</b>	<b>19,744,086</b>		<b>18,386,529</b>	<b>(6,684,322)</b>	<b>15,680,424</b>		<b>19,036,565</b>	<b>(8,052,222)</b>	<b>16,454,286</b>	



As of August 31, 2016

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

Assets			Liabilities		
	Due From Other Funds	353,811		Unfunded Pension Liability	(135,823)
	Deferred Outflows - Pension Contributions	<u>25,187</u>		Deferred Inflows - Pension Investments	<u>(10,224)</u>
<b>Total Assets</b>		<u><u>378,998</u></u>	<b>Total Liabilities</b>		(146,047)
			Fund Balance		
				Beginning Balance	(248,232)
				Revenues	-
				Expenditures	<u>15,281</u>
			<b>Total Fund Balance</b>		<u>(232,951)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(378,998)</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**

Assets			Liabilities		
	Due From Other Funds	33,248		Due To Other Funds	(2,256)
	Deferred Outflows - Pension Contributions	<u>2,864</u>		Unfunded Pension Liability	(15,445)
<b>Total Assets</b>		<u><u>36,113</u></u>		Deferred Inflows - Pension Investments	<u>(1,163)</u>
			Fund Balance		(18,864)
				Beginning Balance	(19,505)
				Revenues	-
				Expenditures	<u>2,256</u>
			<b>Total Fund Balance</b>		<u>(17,249)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(36,113)</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.

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 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	609,735	-	0.0%	22,764	606,183	-	0.0%	27,341	61,590	-	0.0%
3200 State Grants	-	-		497,633	13,817	13,817	100.0%	518,253	518,253	14,822	2.9%
3900 On-Behalf Payments	42,101	-	0.0%	42,101	47,964	-	0.0%	48,192	-	13,515	
<b>Total Revenues</b>	<b>651,835</b>	<b>-</b>	<b>0.0%</b>	<b>562,498</b>	<b>667,964</b>	<b>13,817</b>	<b>2.1%</b>	<b>593,786</b>	<b>579,843</b>	<b>28,337</b>	<b>4.9%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	248,232	248,232	100.0%	112,560	112,560	112,560	100.0%	(334)	(334)	(334)	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	651,835	15,281	2.3%	426,826	667,964	20,288	3.0%	480,892	700,000	38,952	5.6%
<b>Total Expenditures</b>	<b>651,835</b>	<b>15,281</b>	<b>2.3%</b>	<b>426,826</b>	<b>667,964</b>	<b>20,288</b>	<b>3.0%</b>	<b>480,892</b>	<b>700,000</b>	<b>38,952</b>	<b>5.6%</b>
<b>Ending Fund Balance</b>	<b>248,232</b>	<b>232,951</b>		<b>248,232</b>	<b>112,560</b>	<b>106,089</b>		<b>112,560</b>	<b>(120,491)</b>	<b>(10,949)</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1700 Student Fees	-	-		-	-	-		-	-	-	
1800 Daycare Fees	39,850	-	0.0%	32,096	96	2,096	2183.3%	46,431	43,201	2,500	5.8%
1900 Local Contributions	-	-		35,750	155	455	293.5%	54,659	54,639	-	0.0%
3900 On-Behalf Payments	-	-		4,627	9,185	-	0.0%	9,594	-	1,303	
5210 Operating Transfers In	93,175	-	0.0%	95,170	93,175	-	0.0%	24,213	60,061	-	0.0%
<b>Total Revenues</b>	<b>133,025</b>	<b>-</b>	<b>0.0%</b>	<b>167,643</b>	<b>102,611</b>	<b>2,551</b>	<b>2.5%</b>	<b>134,897</b>	<b>157,901</b>	<b>3,803</b>	<b>2.4%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	19,505	19,505	100.0%	16,073	16,073	16,073	100.0%	(21,495)	(21,495)	(21,495)	100.0%
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	114,446	-	0.0%	112,412	93,512	1,675	1.8%	21,326	24,448	1,303	5.3%
2200 Instructional Staff Support	16,964	-	0.0%	12,191	32,633	-	0.0%	70,139	115,979	11,011	9.5%
2700 Transportation	-	-		-	-	-		830	830	830	
3300 Community Services	39,850	2,256	5.7%	39,608	13,973	2,657	19.0%	5,034	12,001	-	0.0%
<b>Total Expenditures</b>	<b>171,260</b>	<b>2,256</b>	<b>1.3%</b>	<b>164,211</b>	<b>140,118</b>	<b>4,332</b>	<b>3.1%</b>	<b>97,329</b>	<b>153,258</b>	<b>13,143</b>	<b>8.6%</b>
<b>Ending Fund Balance</b>	<b>(18,730)</b>	<b>17,249</b>		<b>19,505</b>	<b>(21,434)</b>	<b>14,292</b>		<b>16,073</b>	<b>(16,852)</b>	<b>(30,835)</b>	

As of August 31, 2016

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

Assets			Liabilities		
	Cash	145,977		Due To Other Funds	(13,130)
	Deferred Outflows - Pension Contributions	<u>16,627</u>		Unfunded Pension Liabilities	(89,660)
<b>Total Assets</b>		<u><u>162,604</u></u>		Deferred Inflows - Pension Investments	<u>(6,749)</u>
					(109,539)
			Fund Balance		
				Beginning Balance	(33,311)
				Revenues	(40,571)
				Expenditures	<u>20,817</u>
			<b>Total Fund Balance</b>		<u>(53,065)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(162,604)</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	271,250		Unfunded Pension Liabilities	(296,587)
	Deferred Outflows - Pension Contributions	<u>54,999</u>		Deferred Inflows - Pension Investments	<u>(22,326)</u>
<b>Total Assets</b>		<u><u>326,250</u></u>	<b>Total Liabilities</b>		(318,913)
			Fund Balance		
				Beginning Balance	(25,793)
				Revenues	(2,325)
				Expenditures	<u>20,781</u>
			<b>Total Fund Balance</b>		<u>(7,337)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(326,250)</u></u>

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

2016 - 2017 School Year				2015 - 2016 School Year				2014 - 2015 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	69	143	207.1%	607	22	46	209.7%	417	426	68	15.9%
1800 Daycare Fees	449,931	40,428	9.0%	300,487	449,978	60,458	13.4%	399,442	256,364	103,276	40.3%
3900 On-Behalf Payments	-	-		38,142	77,780	-	0.0%	82,719	-	6,011	
5210 Operating Transfers In	-	-		-	2,235	-	0.0%	-	9,871	-	0.0%
<b>Total Revenues</b>	<b>450,000</b>	<b>40,571</b>	<b>9.0%</b>	<b>339,236</b>	<b>530,015</b>	<b>60,504</b>	<b>11.4%</b>	<b>482,578</b>	<b>266,660</b>	<b>109,355</b>	<b>41.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	33,311	33,311	100.0%	12,029	12,029	12,029	100.0%	99,462	99,462	99,462	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	13,600	3,393	24.9%	42,663	13,600	3,678	27.0%	50,567	51,383	5,266	10.2%
2200 Instructional Staff Support	469,542	16,965	3.6%	270,304	509,180	18,079	3.6%	517,691	446,864	48,731	10.9%
5200 Operating Transfers Out	5,000	459	9.2%	4,987	5,000	-	0.0%	1,753	1,753	1,753	100.0%
<b>Total Expenditures</b>	<b>488,142</b>	<b>20,817</b>	<b>4.3%</b>	<b>317,954</b>	<b>527,780</b>	<b>21,757</b>	<b>4.1%</b>	<b>570,011</b>	<b>500,000</b>	<b>55,750</b>	<b>11.1%</b>
<b>Ending Fund Balance</b>	<b>(4,831)</b>	<b>53,065</b>		<b>33,311</b>	<b>14,264</b>	<b>50,776</b>		<b>12,029</b>	<b>(133,878)</b>	<b>153,067</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	785,756	2,325	0.3%	739,239	722,574	2,400	0.3%	663,178	714,200	10,410	1.5%
3900 On-Behalf Payments	121,392	-	0.0%	121,392	108,593	-	0.0%	113,333	-	9,770	
5210 Operating Transfers In	-	-		-	-	-		183,099	-	-	
<b>Total Revenues</b>	<b>907,148</b>	<b>2,325</b>	<b>0.3%</b>	<b>860,631</b>	<b>831,167</b>	<b>2,400</b>	<b>0.3%</b>	<b>959,610</b>	<b>714,200</b>	<b>20,180</b>	<b>2.8%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	25,793	25,793	100.0%	-	-	-		(173,684)	(173,684)	(173,684)	100.0%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	907,148	20,781	2.3%	834,838	831,167	19,958	2.4%	785,926	755,799	30,643	4.1%
2200 Instructional Staff Support	-	-		-	-	-		-	1,270	-	0.0%
<b>Total Expenditures</b>	<b>907,148</b>	<b>20,781</b>	<b>2.3%</b>	<b>834,838</b>	<b>831,167</b>	<b>19,958</b>	<b>2.4%</b>	<b>785,926</b>	<b>757,069</b>	<b>30,643</b>	<b>4.0%</b>
<b>Ending Fund Balance</b>	<b>25,793</b>	<b>7,337</b>		<b>25,793</b>	<b>0</b>	<b>(17,558)</b>		<b>-</b>	<b>(216,553)</b>	<b>(184,147)</b>	

As of August 31, 2016

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

Assets			Liabilities		
	Cash	3,781,450		Accounts Payable	(14,992)
	Due From Other Funds	<u>569,103</u>		Due To Other Funds	<u>(202,537)</u>
<b>Total Assets</b>		<u><u>4,350,553</u></u>	<b>Total Liabilities</b>		(217,529)
			Fund Balance		
				Beginning Balance	(2,086,037)
				Revenues	(2,240,002)
				Expenditures	<u>193,035</u>
			<b>Total Fund Balance</b>		<u>(4,133,004)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(4,350,533)</u></u>

Agency Fund includes scholarship funds held at central office. The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

		2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Trust & Agency Funds												
Trust & Agency Revenues												
1500	Interest Income	24,700	360	1.5%	829	-	132		830	1,902	1,207	63.4%
1900	Local Contributions	2,497,942	2,239,642	89.7%	1,217,022	34,113	18	0.1%	1,217,021	1,407,635	391,410	27.8%
Total Revenues		2,522,642	2,240,002	88.8%	1,217,851	34,113	150	0.4%	1,217,851	1,409,536	392,616	27.9%
Non-Operating Funds												
Beginning Balance		2,086,037	2,086,037	100.0%	1,909,688	1,909,688	1,909,688	100.0%	1,733,339	1,733,339	1,733,339	100.0%
Trust & Agency Expenditures												
3300	Trust & Agency Expenditures	3,714,340	193,035	5.2%	1,041,502	34,113	249,059	730.1%	1,041,502	1,593,372	913,412	57.3%
Total Expenditures		3,714,340	193,035	5.2%	1,041,502	34,113	249,059	730.1%	1,041,502	1,593,372	913,412	57.3%
Ending Fund Balance		894,339	4,133,004		2,086,037	1,909,688	1,660,779		1,909,688	1,549,503	1,212,543	