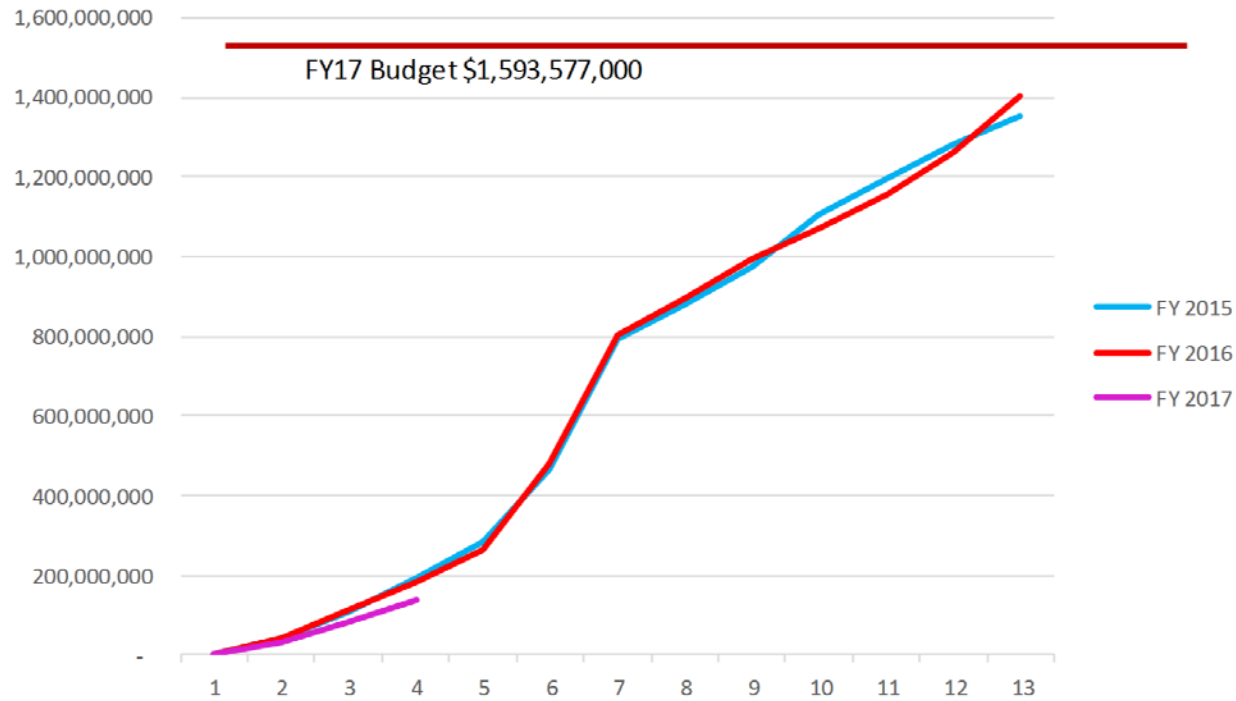
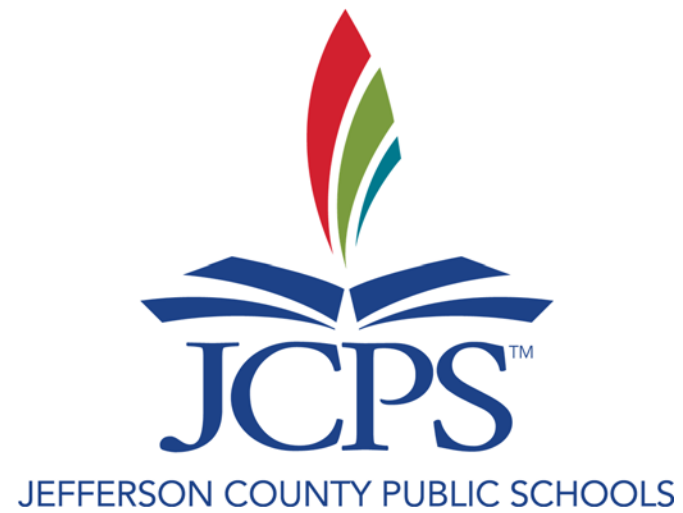


Comparative Revenues by Month (All Funds)

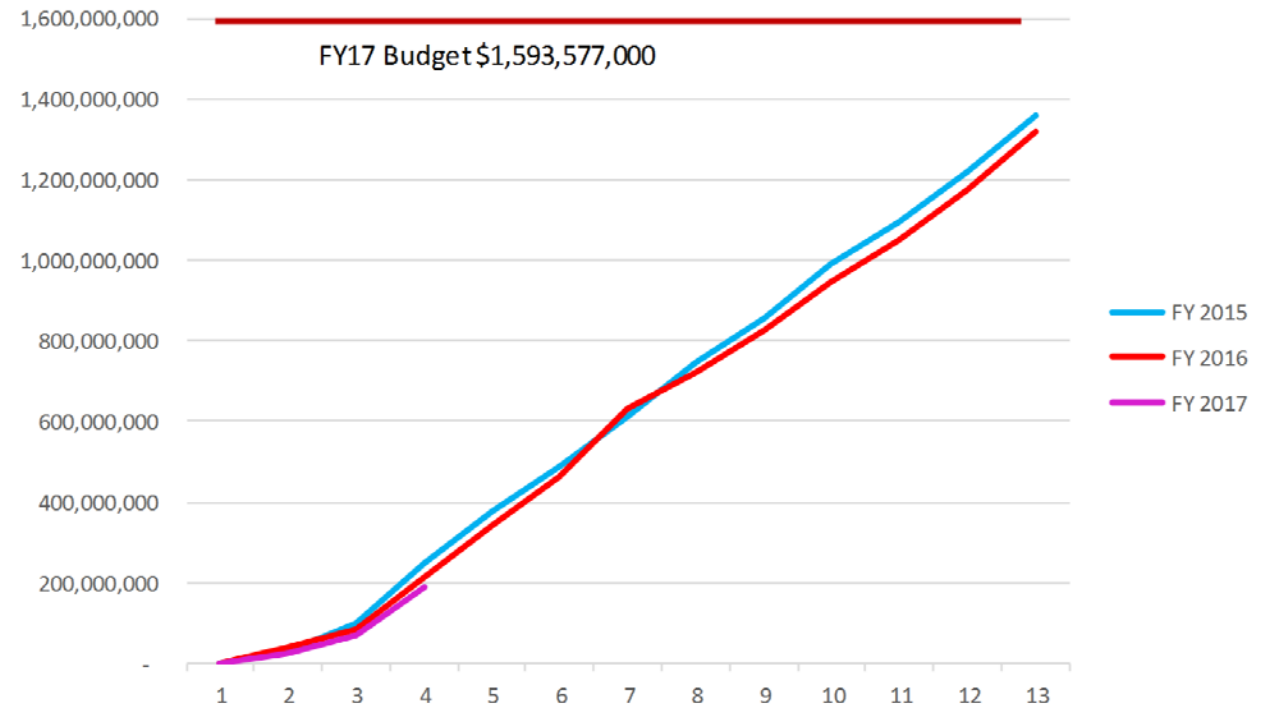


September Financial Report

FY17 data excludes on-behalf payments



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through September 30, 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	%
All Funds Revenues											
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	21,876,350	13.6%	151,821,629	148,215,000	21,547,482	14.5%	139,825,242	140,812,000	18,383,947	13.1%
Other Taxes	49,343,519	6,628,035	13.4%	47,796,163	51,920,531	8,465,846	16.3%	49,482,553	47,820,859	6,397,476	13.4%
Local Grants	8,459,576	3,118,704	36.9%	10,366,063	6,965,323	623,915	9.0%	9,722,887	6,475,393	955,043	14.7%
State Sources											
SEEK Program	258,776,412	65,530,668	25.3%	266,225,294	267,066,168	68,556,327	25.7%	267,901,401	270,018,985	67,612,920	25.0%
Other State Revenues	241,630,344	11,712,535	4.8%	241,650,789	219,782,444	51,432,457	23.4%	235,648,526	218,107,610	12,112,619	5.6%
KSFCC Allocation	7,900,000	1,900,369	24.1%	9,449,764	7,200,000	1,913,343	26.6%	8,171,637	7,489,499	3,480,194	46.5%
Federal Grants	160,522,048	16,931,629	10.5%	154,960,283	157,861,176	20,270,727	12.8%	142,624,911	140,052,675	11,643,562	8.3%
Interest	1,929,419	250,464	13.0%	1,707,887	1,115,663	91,555	8.2%	1,406,086	1,321,186	124,797	9.4%
Other Sources	99,698,443	18,920,969	19.0%	121,680,444	108,181,914	10,944,670	10.1%	153,919,784	109,414,735	35,550,270	32.5%
Total Revenues	1,423,448,502	146,869,722	10.3%	1,422,024,248	1,385,273,956	183,846,322	13.3%	1,406,425,671	1,339,465,857	156,260,828	11.7%
Non-Operating Funds											
Beginning Balance	275,737,531	275,972,604	100.1%	244,724,995	244,724,995	244,724,995	100.0%	265,789,849	265,709,289	265,789,849	100.0%
All Funds Expenditures											
1100 Instruction	689,148,754	75,610,774	11.0%	652,745,257	653,432,646	102,584,154	15.7%	627,060,444	647,546,380	76,102,012	11.8%
2100 Student Support	59,125,502	7,758,449	13.1%	56,468,738	54,593,004	9,496,867	17.4%	53,898,592	54,741,952	7,165,857	13.1%
2200 Instructional Staff Support	140,134,794	20,897,931	14.9%	134,035,510	130,196,159	24,228,839	18.6%	137,183,917	134,619,563	17,428,492	12.9%
2300 District Administration	5,375,677	846,011	15.7%	4,621,076	5,027,919	1,053,054	20.9%	4,074,121	3,943,950	802,245	20.3%
2400 School Administration	92,101,662	13,991,908	15.2%	86,072,917	90,756,236	17,594,825	19.4%	86,706,811	92,296,347	13,972,535	15.1%
2500 Business Support	48,011,294	9,264,754	19.3%	41,900,407	47,577,100	11,273,508	23.7%	40,124,691	48,873,656	11,501,540	23.5%
2600 Plant Operations & Maintenance	119,102,336	20,312,855	17.1%	109,856,871	122,453,138	22,343,214	18.2%	107,834,439	119,316,454	22,909,301	19.2%
2700 Transportation	86,893,984	11,850,535	13.6%	76,843,086	87,260,403	14,138,464	16.2%	80,816,392	82,106,975	13,300,196	16.2%
2900 Other Instruction Support	32,014	4,223	13.2%	31,659	30,557	4,306	14.1%	27,404	29,600	1,527	5.2%
3100 Food Service	90,621,723	9,461,279	10.4%	64,677,028	89,433,203	10,297,260	11.5%	62,642,116	85,513,669	11,388,109	13.3%
3200 Daycare Operations	651,835	48,956	7.5%	428,716	799,932	67,960	8.5%	480,891	700,000	66,810	9.5%
3300 Community Services	15,475,278	1,903,284	12.3%	10,671,548	14,214,884	2,523,919	17.8%	10,832,335	11,365,299	1,411,185	12.4%
4600 Site Improvement	34,900,220	14,782,947	42.4%	54,066,234	49,644,079	37,141,991	74.8%	47,130,013	50,898,622	18,886,334	37.1%
5100 Debt Service	52,370,714	16,815,346	32.1%	47,166,053	51,668,297	9,957,895	19.3%	109,068,409	55,012,657	36,577,438	66.5%
5200 Operating Transfers Out	51,798,121	9,145,999	17.7%	51,191,539	51,126,778	9,647,051	18.9%	59,609,950	46,944,797	9,484,706	20.2%
5300 Contingency	95,651,136	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%
Total Expenditures	1,581,395,042	212,695,252	13.4%	1,390,776,639	1,520,388,756	272,353,306	17.9%	1,427,490,525	1,508,153,075	240,998,289	16.0%
Ending Fund Balance	117,790,991	210,147,075		275,972,604	109,610,195	156,218,011		244,724,995	97,022,071	181,052,388	

As of September 30, 2016

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	126,720,084		Due To Other Funds	(121,488,454)
Investments	51,717,156		Accounts Payable	(194,085)
Accounts Receivable	920,867		Accrued Expenditures	(27,804,982)
Due From Other Funds	58,341,198			
Inventory	2,561,253			
			Total Liabilities	(149,487,521)
Total Assets	240,260,558		Fund Balance	
			Beginning Balance	(132,975,573)
			Revenues	(95,651,004)
			Expenditures	137,853,540
			Total Fund Balance	(90,773,037)
			Total Liabilities and Fund Balance	(240,260,558)

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	%
General Fund Revenues											
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	1,840,161	36.8%	5,017,004	5,500,000	2,138,765	38.9%	5,499,426	5,756,725	2,284,866	39.7%
1117 Motor Vehicle Taxes	27,968,388	4,716,874	16.9%	26,860,776	28,282,326	3,694,878	13.1%	27,259,351	26,219,231	3,633,763	13.9%
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	21,876,350	13.6%	151,821,629	148,215,000	21,547,482	14.5%	139,825,242	140,812,000	18,383,947	13.1%
1191 Omitted Property Taxes	4,737,000	-	0.0%	4,736,565	6,768,000	2,632,203	38.9%	6,024,344	6,117,000	470,995	7.7%
1280 Revenue in Lieu of Taxes	2,012,000	71,000	3.5%	1,737,381	1,563,307	-	0.0%	1,563,307	1,572,370	7,852	0.5%
1300 Tuition	529,000	96,008	18.1%	647,118	586,509	7,966	1.4%	586,509	791,000	121,140	15.3%
1510 Interest Income	1,900,000	189,558	10.0%	1,383,108	1,059,000	69,841	6.6%	1,151,761	1,300,000	91,702	7.1%
1900 Other Local Revenues	4,126,000	148,671	3.6%	4,132,269	1,136,300	127,819	11.2%	4,034,360	4,273,400	109,880	2.6%
3111 State SEEK Revenues	258,776,412	65,530,668	25.3%	266,225,294	267,066,168	68,556,327	25.7%	267,901,401	270,018,985	67,612,920	25.0%
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	291,308	16.7%	1,747,934	1,602,300	291,330	18.2%	1,602,314	1,748,000	145,665	8.3%
3900 On-Behalf Payments	190,927,188	-	0.0%	189,562,894	171,073,931	38,523,378	22.5%	185,420,795	174,872,653	-	0.0%
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	5,808,743	890,405	15.3%	6,576,164	6,097,895	1,120,934	18.4%	3,009,041	2,865,247	653,082	22.8%
Total Revenues	1,074,498,304	95,651,004	8.9%	1,053,005,022	1,033,575,659	138,711,783	13.4%	1,019,011,598	1,010,691,185	93,516,068	9.3%
Non-Operating Funds											
Beginning Balance	132,740,500	132,975,573		119,207,881	119,207,881	119,207,881		120,080,560	120,000,000	120,080,560	

		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	%
General Fund Expenditures												
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)												
0100	Salaries	426,854,675	54,337,686	12.7%	406,012,498	414,463,922	55,217,803	13.3%	396,844,637	402,059,877	54,560,853	13.6%
0200	Employee Benefits	158,421,684	3,181,297	2.0%	150,374,948	136,541,415	28,484,827	20.9%	143,137,331	140,372,087	3,100,446	2.2%
0300	Professional/Technical Services	407,928	39,435	9.7%	269,358	455,081	51,253	11.3%	363,355	514,734	15,595	3.0%
0400	Property Services	370,454	62,545	16.9%	319,838	356,157	49,267	13.8%	274,863	311,505	36,193	11.6%
0500	Other Purchased Services	721,199	66,243	9.2%	546,971	782,013	79,781	10.2%	656,923	933,320	50,481	5.4%
0600	Supplies	14,972,253	3,858,868	25.8%	8,329,399	12,835,966	3,427,917	26.7%	9,126,978	13,659,132	3,976,792	29.1%
0700	Property	2,150,088	696,478	32.4%	2,170,028	2,806,134	572,193	20.4%	2,615,266	3,482,846	718,384	20.6%
0800	Miscellaneous	444,475	7,954	1.8%	115,720	2,385,136	20,926	0.9%	473,265	5,431,894	293,492	5.4%
1100	Instruction	604,342,757	62,250,506	10.3%	568,138,760	570,625,824	87,903,967	15.4%	553,492,617	566,765,394	62,752,236	11.1%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	38,403,584	6,192,911	16.1%	36,408,712	36,681,432	6,077,851	16.6%	35,541,627	36,503,616	5,998,543	16.4%
0200	Employee Benefits	13,621,033	333,489	2.4%	13,407,483	12,248,224	2,603,434	21.3%	12,724,604	12,246,755	301,202	2.5%
0300	Professional/Technical Services	1,595,436	17,568	1.1%	1,611,196	1,654,973	78,937	4.8%	1,335,783	1,281,773	127,672	10.0%
0400	Property Services	76,165	600	0.8%	59,858	62,848	1,957	3.1%	68,508	67,232	4,760	7.1%
0500	Other Purchased Services	176,565	20,445	11.6%	140,040	231,197	39,574	17.1%	212,282	200,543	67,342	33.6%
0600	Supplies	244,901	41,442	16.9%	191,732	363,702	25,222	6.9%	145,328	330,612	26,311	8.0%
0700	Property	64,749	3,158	4.9%	76,362	77,865	8,344	10.7%	105,511	120,241	54,232	45.1%
0800	Miscellaneous	34,102	15,246	44.7%	35,263	28,092	16,333	58.1%	36,499	39,446	19,832	50.3%
2100	Student Support	54,216,536	6,624,857	12.2%	51,930,646	51,348,333	8,851,651	17.2%	50,170,141	50,790,217	6,599,895	13.0%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	69,183,142	10,617,610	15.3%	64,858,702	67,021,565	10,724,006	16.0%	64,028,490	63,078,792	10,253,170	16.3%
0200	Employee Benefits	24,469,138	777,423	3.2%	24,086,216	22,263,385	4,721,633	21.2%	23,167,483	19,787,384	738,856	3.7%
0300	Professional/Technical Services	2,816,711	153,822	5.5%	1,124,984	1,373,936	153,771	11.2%	1,511,632	2,269,847	179,189	7.9%
0400	Property Services	45,605	11,536	25.3%	67,188	74,799	20,901	27.9%	34,391	36,780	11,491	31.2%
0500	Other Purchased Services	476,944	84,761	17.8%	406,450	467,585	82,376	17.6%	309,034	437,808	40,114	9.2%
0600	Supplies	2,050,693	564,726	27.5%	2,300,398	2,767,175	583,298	21.1%	2,444,198	2,860,920	731,422	25.6%
0700	Property	2,872,943	1,243,109	43.3%	2,124,558	2,565,345	984,190	38.4%	1,849,847	2,547,282	788,956	31.0%
0800	Miscellaneous	93,066	11,312	12.2%	69,194	93,226	4,844	5.2%	148,683	197,600	3,956	2.0%
2200	Instructional Staff Support	102,008,242	13,464,300	13.2%	95,037,690	96,627,017	17,275,020	17.9%	93,493,757	91,216,414	12,747,152	14.0%

		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	%
District Administration (Superintendent, Board)												
0100	Salaries	2,685,714	492,793	18.3%	2,346,130	2,552,839	531,276	20.8%	2,421,443	2,380,388	457,569	19.2%
0200	Employee Benefits	637,370	54,302	8.5%	860,875	963,320	184,178	19.1%	868,592	700,522	47,695	6.8%
0300	Professional/Technical Services	1,279,852	118,326	9.2%	935,520	1,137,953	185,215	16.3%	469,820	591,512	158,350	26.8%
0400	Property Services	-	-		203	210	-	0.0%	203	205	-	0.0%
0500	Other Purchased Services	245,380	15,930	6.5%	49,404	59,276	10,553	17.8%	62,189	56,698	9,362	16.5%
0600	Supplies	188,013	44,006	23.4%	68,287	119,339	15,203	12.7%	63,348	73,259	19,792	27.0%
0700	Property	40,077	2,891	7.2%	21,084	29,008	3,185	11.0%	6,979	13,643	1,386	10.2%
0800	Miscellaneous	88,800	79,738	89.8%	90,502	93,101	83,986	90.2%	95,208	97,174	94,418	97.2%
2300	District Administration	5,165,207	807,985	15.6%	4,372,005	4,955,046	1,013,594	20.5%	3,987,782	3,913,401	788,572	20.2%
School Administration (Principal's Office)												
0100	Salaries	61,117,747	11,088,575	18.1%	58,236,133	60,493,052	11,575,648	19.1%	58,904,803	60,183,641	11,272,794	18.7%
0200	Employee Benefits	22,086,609	1,214,734	5.5%	21,925,375	21,181,618	4,386,912	20.7%	21,829,812	22,004,449	1,212,564	5.5%
0300	Professional/Technical Services	262,306	32,078	12.2%	399,709	468,324	93,678	20.0%	258,066	421,709	20,134	4.8%
0400	Property Services	492,036	107,971	21.9%	285,231	429,070	55,059	12.8%	383,070	524,421	33,279	6.3%
0500	Other Purchased Services	806,421	174,621	21.7%	712,301	884,863	207,404	23.4%	730,940	974,425	165,987	17.0%
0600	Supplies	5,592,540	1,016,675	18.2%	2,624,323	4,893,322	876,116	17.9%	2,823,746	5,735,857	973,526	17.0%
0700	Property	1,488,178	312,850	21.0%	1,652,518	2,150,362	353,875	16.5%	1,572,295	2,071,109	254,683	12.3%
0800	Miscellaneous	124,090	17,806	14.3%	69,738	108,945	19,937	18.3%	79,426	201,581	13,674	6.8%
2400	School Administration	91,969,926	13,965,309	15.2%	85,905,328	90,609,556	17,568,629	19.4%	86,582,157	92,117,193	13,946,641	15.1%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	20,655,842	3,836,485	18.6%	17,158,490	18,176,620	3,713,656	20.4%	17,621,883	18,751,279	3,768,807	20.1%
0200	Employee Benefits	9,254,584	865,632	9.4%	10,603,921	10,292,532	2,454,084	23.8%	8,165,841	8,718,425	842,028	9.7%
0300	Professional/Technical Services	1,483,361	312,932	21.1%	1,481,519	1,833,507	181,327	9.9%	1,120,434	1,864,257	238,528	12.8%
0400	Property Services	495,879	(33,409)	-6.7%	277,900	317,539	23,524	7.4%	341,278	665,889	(104,352)	-15.7%
0500	Other Purchased Services	6,237,636	2,391,440	38.3%	4,492,006	6,896,954	2,472,115	35.8%	4,756,254	5,785,170	3,234,618	55.9%
0600	Supplies	2,235,905	486,376	21.8%	1,427,057	1,679,679	1,281	0.1%	1,134,931	2,410,588	132,258	5.5%
0700	Property	4,873,487	1,184,681	24.3%	4,920,200	6,620,699	2,150,561	32.5%	5,288,253	8,634,834	1,117,010	12.9%
0800	Miscellaneous	530,157	14,812	2.8%	266,121	488,362	(180)	0.0%	342,499	354,452	97,439	27.5%
2500	Business Support	45,766,851	9,058,949	19.8%	40,627,214	46,305,891	10,996,367	23.7%	38,771,374	47,184,894	9,326,336	19.8%

		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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	49,830,468	8,884,229	17.8%	48,631,070	50,520,251	9,739,980	19.3%	48,197,068	50,849,831	9,983,205	19.6%
0200	Employee Benefits	22,384,048	2,579,769	11.5%	21,083,818	24,360,601	4,236,180	17.4%	20,441,825	22,004,126	2,746,222	12.5%
0300	Professional/Technical Services	1,272,787	57,863	4.5%	1,233,298	1,421,659	216,907	15.3%	906,166	1,263,304	68,115	5.4%
0400	Property Services	14,996,177	2,475,266	16.5%	11,213,407	14,299,767	3,176,794	22.2%	10,470,147	14,353,298	3,179,772	22.2%
0500	Other Purchased Services	2,234,021	(125,352)	-5.6%	1,883,041	2,453,414	(1,101,677)	-44.9%	660,740	2,545,341	359,344	14.1%
0600	Supplies	26,199,023	5,880,572	22.4%	23,757,112	26,931,669	5,681,467	21.1%	25,137,131	25,710,448	5,962,379	23.2%
0700	Property	1,934,388	510,155	26.4%	1,821,116	2,308,688	340,557	14.8%	1,607,586	2,462,030	504,772	20.5%
0800	Miscellaneous	108,246	17,550	16.2%	102,576	131,389	40,631	30.9%	110,807	127,002	13,568	10.7%
2600	Plant Operations & Maintenance	118,959,156	20,280,052	17.0%	109,725,438	122,427,438	22,330,840	18.2%	107,531,470	119,315,380	22,817,378	19.1%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	41,497,785	6,461,139	15.6%	42,737,900	43,430,670	7,023,111	16.2%	43,017,665	38,236,751	6,978,673	18.3%
0200	Employee Benefits	18,532,236	1,702,079	9.2%	19,366,203	19,242,826	3,249,190	16.9%	19,003,243	18,254,990	1,867,495	10.2%
0300	Professional/Technical Services	117,836	(1,065,716)	-904.4%	(1,831,680)	120,350	(997,089)	-828.5%	(2,863,009)	165,838	(528,903)	-318.9%
0400	Property Services	49,008	6,528	13.3%	13,374	33,136	699	2.1%	10,815	16,575	1,020	6.2%
0500	Other Purchased Services	2,861,115	1,356,914	47.4%	2,888,484	4,345,752	1,296,402	29.8%	3,224,823	4,835,299	1,637,412	33.9%
0600	Supplies	12,412,107	2,052,984	16.5%	10,476,858	13,051,897	2,075,474	15.9%	11,162,927	12,343,170	2,411,204	19.5%
0700	Property	10,026,077	293,620	2.9%	910,249	4,723,343	301,980	6.4%	3,324,865	4,365,735	179,433	4.1%
0800	Miscellaneous	262,797	4,836	1.8%	44,329	287,987	5,913	2.1%	38,629	255,798	8,455	3.3%
2700	Transportation	85,758,961	10,812,383	12.6%	74,605,717	85,235,960	12,955,680	15.2%	76,919,959	78,474,157	12,554,787	16.0%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	30,301	4,037	13.3%	30,114	29,038	4,098	14.1%	26,193	29,600	1,471	5.0%
0200	Employee Benefits	1,713	186	10.8%	1,545	1,519	209	13.7%	1,211	-	57	
2900	Other Instruction Support	32,014	4,223	13.2%	31,659	30,557	4,306	14.1%	27,404	29,600	1,527	5.2%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	363		-	28,400	-	0.0%	15,871	-	57	
0200	Employee Benefits	-	88		-	9,596	-	0.0%	3,021	-	-	
0800	Miscellaneous	12,000	-		10,599	-	-		-	-	-	
3100	Food Service	12,000	451	3.8%	10,599	37,996	-	0.0%	18,892	-	57	

	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	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)											
0100 Salaries	2,047,890	394,364	19.3%	1,837,644	2,029,658	441,158	21.7%	1,854,262	1,982,970	441,048	22.2%
0200 Employee Benefits	661,072	34,791	5.3%	658,870	687,787	157,301	22.9%	687,333	650,153	43,840	6.7%
0300 Professional/Technical Services	1,360	99	7.3%	(5,003)	350	50	14.3%	(7,669)	1,254	569	45.4%
0400 Property Services	-	-		670	790	-	0.0%	765	813	-	0.0%
0500 Other Purchased Services	15,480	696	4.5%	4,234	12,460	4,104	32.9%	3,109	18,292	3,124	17.1%
0600 Supplies	15,265	731	4.8%	4,054	21,763	1,140	5.2%	2,130	26,358	6,880	26.1%
0700 Property	5,317	1,270	23.9%	6,185	7,781	-	0.0%	(126)	4,096	1,021	24.9%
0800 Miscellaneous	4,059	(36)	-0.9%	10,955	15,513	(87)	-0.6%	369	14,109	1,291	9.2%
3300 Community Services	2,750,442	431,915	15.7%	2,517,609	2,776,102	603,666	21.7%	2,540,172	2,698,044	497,773	18.4%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	700,341	127,628	18.2%	675,043	676,429	151,342	22.4%	648,360	655,702	135,405	20.7%
0200 Employee Benefits	199,879	18,162	9.1%	252,182	1,750,813	50,734	2.9%	238,483	242,920	18,352	7.6%
4300 Architectural & Engineering	900,220	145,790	16.2%	927,225	2,427,243	202,076	8.3%	886,842	898,622	153,757	17.1%
5200 Operating Transfers Out	1,955,368	-	0.0%	5,407,440	2,512,675	135,000	5.4%	5,461,710	2,422,113	127,900	5.3%
5300 Contingency	95,651,136	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%
Total Expenditures	1,209,488,813	137,846,720	11.4%	1,039,237,330	1,148,094,059	179,840,797	15.7%	1,019,884,277	1,130,068,587	142,314,011	12.6%
Ending Fund Balance	(2,250,009)	90,779,857		132,975,573	4,689,481	78,078,867		119,207,881	622,599	71,282,618	

As of September 30, 2016

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	43,096,764	Due To Other Funds	(39,491,622)
Accounts Receivable	<u>497,868</u>	Accounts Payable	<u>(767,334)</u>
		Total Liabilities	(40,258,955)
Total Assets	<u><u>43,594,632</u></u>	Fund Balance	
		Beginning Balance	(14,710,507)
		Revenues	(13,168,687)
		Expenditures	<u>24,543,517</u>
		Total Fund Balance	<u>(3,335,677)</u>
		Total Liabilities and Fund Balance	<u><u>(43,594,632)</u></u>

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	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	4,498	1,747	38.8%	5,630	1,397	639	45.7%	3,252	-	980	
1700 Student Fees	52,321	-	0.0%	120	68,383	-	0.0%	2,950	-	-	
1900 Local Grants and Contributions	5,823,951	489,663	8.4%	9,339,816	4,475,407	538,330	12.0%	8,435,955	5,067,758	563,634	11.1%
3200 State Grants	35,901,214	7,047,576	19.6%	36,489,591	33,565,096	7,353,115	21.9%	34,228,808	31,411,615	7,323,391	23.3%
4300 Direct Federal Grants	17,262,769	1,320,582	7.6%	16,335,656	15,695,057	1,299,347	8.3%	16,232,111	15,108,257	891,463	5.9%
4500 Federal Grants Through State	74,270,486	3,960,816	5.3%	76,354,713	74,593,805	7,727,762	10.4%	71,965,954	69,471,222	1,492,928	1.3%
4700 Federal Grants Thru Intermediary	1,098,323	193,737	17.6%	1,029,222	631,688	237,997	37.7%	905,479	664,528	102,597	224.7%
4810 Medicaid Reimbursement	3,757,692	154,107	4.1%	2,021,973	2,048,478	287,945	14.1%	2,038,259	-	154,794	
5210 Operating Transfers In	2,421,000	459	0.0%	2,308,124	2,454,264	135,000	5.5%	2,345,069	252,054	129,653	61.4%
Total Revenues	140,592,254	13,168,687	9.4%	143,884,845	133,533,575	17,580,135	13.2%	136,157,837	121,975,434	10,659,439	8.7%
Non-Operating Funds											
Beginning Balance	14,710,507	14,710,507	100.0%	10,620,148	10,620,148	10,620,148	100.0%	10,009,207	10,009,207	10,009,207	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	81,849,147	13,007,536.00	15.9%	82,308,738	81,840,472	14,362,803	17.5%	72,605,803	79,949,356	13,248,733	16.6%
2100 Student Support	4,908,966	1,133,592.00	23.1%	4,538,092	3,244,671	645,216	19.9%	3,728,451	3,951,735	565,962	14.3%
2200 Instructional Staff Support	37,640,646	7,394,237.78	19.6%	38,775,743	33,029,655	6,891,820	20.9%	43,102,330	42,839,035	4,589,615	10.7%
2300 District Administration	210,470	38,025.53	18.1%	249,071	72,873	39,460	54.1%	86,339	30,549	13,672	44.8%
2400 School Administration	131,736	26,599.00	20.2%	167,589	146,680	26,195	17.9%	124,654	179,154	25,895	14.5%
2500 Business Support	2,244,443	205,805.24	9.2%	1,273,193	1,271,209	277,140	21.8%	1,353,317	1,688,761	2,175,204	128.8%
2600 Plant Operations & Maintenance	34,900	27,283.55	78.2%	79,896	25,700	1,967	7.7%	299,232	1,074	91,924	8562.0%
2700 Transportation	1,135,023	1,038,152.01	91.5%	2,237,369	2,024,350	1,182,784	58.4%	3,895,603	3,631,988	744,579	20.5%
3300 Community Services	9,623,185	1,312,047.49	13.6%	7,188,039	9,057,013	1,354,704	15.0%	7,245,627	7,061,881	-	0.0%
4600 Site Improvement	-	-		49,678	-	1,949		96,499	-	111	
5200 Operating Transfers Out	3,036,753	360,238.29	11.9%	2,927,078	2,933,826	553,595	18.9%	3,009,041	2,998,667	653,082	0.0%
Total Expenditures	140,815,269	24,543,517	17.4%	139,794,486	133,646,449	25,337,634	19.0%	135,546,896	142,540,753	23,518,321	16.5%
Ending Fund Balance	14,487,492	3,335,677		14,710,507	10,507,274	2,862,649		10,620,148	(10,556,112)	(2,849,674)	

As of September 30, 2016

District Activity Funds (22) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	1,395,408	Beginning Balance	(940,174)
		Revenues	(712,431)
		Expenditures	257,197
Total Assets	1,395,408	Total Fund Balance	(1,395,408)
		Total Liabilities and Fund Balance	(1,395,408)

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

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,354,910)
Expenditures	4,354,910
Total Fund Balance	-
Total Liabilities and Fund Balance	-

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

	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	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	1,260,125	697,762	55.4%	1,447,241	-	464,756		649,772	-	-	
1900 Local Grants and Contributions	82,046	14,669	17.9%	189,643	-	6,308		69,910	-	-	
Total Revenues	1,342,171	712,431	53.1%	1,636,884	-	471,063		719,682	-	-	
Non-Operating Funds											
Beginning Balance	940,174	940,174	100.0%	611,741	611,741	611,741	100.0%	-	-	-	
District Activity Funds Expenditures											
1100 Instruction	1,921,057	251,677	13.1%	1,256,914	-	192,397		104,204	-	-	
2600 Plant Operations & Maintenance	108,280	5,520	5.1%	51,537	-	10,407		3,737	-	-	
Total Expenditures	2,029,337	257,197	12.7%	1,308,451	-	202,804		107,941	-	-	
Ending Fund Balance	253,008	1,395,408		940,174	611,741	880,000	143.9%	611,741	-	-	
Capital Outlay											
Capital Outlay Revenues											
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%
Total 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%
Capital Outlay Expenditures											
5200 Operating Transfers Out	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%
Total Expenditures	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%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of September 30, 2016

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	6,779,761	Beginning Balance	(7,338,517)
		Revenues	(4,725)
Total Assets	<u>6,779,761</u>	Expenditures	<u>563,481</u>
		Total Fund Balance	<u>(6,779,761)</u>
		Total Liabilities and Fund Balance	<u>(6,779,761)</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	29,128,122	Due To Other Funds	(3,864,199)
Due From Other Funds	<u>57,479,868</u>	Total Liabilities	<u>(3,864,199)</u>
Total Assets	<u>86,607,990</u>	Fund Balance	
		Beginning Balance	(99,415,706)
		Revenues	(8,548,037)
		Expenditures	<u>25,219,952</u>
		Total Fund Balance	<u>(82,743,791)</u>
		Total Liabilities and Fund Balance	<u>(86,607,990)</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	%
Building Fund											
Building Fund Revenues											
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%
Total Revenues	34,680,000	4,725	0.0%	33,907,748	32,950,714	64,369	0.2%	32,791,709	32,820,563	251,205	0.8%
Non-Operating Funds											
Beginning Balance	7,338,517	7,338,517	100.0%	243,712	243,712	243,712	100.0%	6,284,171	6,284,171	6,284,171	100.0%
Building Fund Expenditures											
5200 Operating Transfers Out	34,680,000	563,481	1.6%	26,812,943	32,950,714	355,757	1.1%	38,832,168	32,820,563	744,641	2.3%
Total Expenditures	34,680,000	563,481	1.6%	26,812,943	32,950,714	355,757	1.1%	38,832,168	32,820,563	744,641	2.3%
Ending Fund Balance	7,338,517	6,779,761		7,338,517	243,712	(47,677)		243,712	6,284,171	5,790,735	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	49,659		288,517	-	17,451		234,742	-	26,682	
1900 Local Contributions	-	202,917		3,823,798	1,605,101	209,872	13.1%	7,287,205	-	2,658,125	
5100 Bond Proceeds	34,000,000	7,120,000	20.9%	55,015,000	45,093,293	-	0.0%	74,380,000	50,000,000	21,630,000	43.3%
5210 Operating Transfers In	-	1,175,460		4,543,586	-	-		15,964,380	-	2,669	
Total Revenues	34,000,000	8,548,037	25.1%	63,670,901	46,698,394	227,324	0.5%	97,866,327	50,000,000	24,317,476	48.6%
Non-Operating Funds											
Beginning Balance	99,415,706	99,415,706		92,954,598	92,954,598	92,954,598		107,817,402	107,817,402	107,817,402	
Construction Fund Expenditures											
4600 Construction	34,000,000	14,637,157	43.1%	53,089,331	47,216,836	36,937,966	78.2%	46,146,672	50,000,000	18,732,466	37.5%
5100 Debt Service	-	7,246,051		449,001	-	221,743		62,978,892	-	24,286,208	
5200 Operating Transfers Out	-	3,336,744		3,671,461	-	3,671,460		3,603,567	-	3,601,180	
Total Expenditures	34,000,000	25,219,952	74.2%	57,209,793	47,216,836	40,831,169	86.5%	112,729,131	50,000,000	46,619,854	93.2%
Ending Fund Balance	99,415,706	82,743,791		99,415,706	92,436,156	52,350,753		92,954,598	107,817,402	85,515,024	

As of September 30, 2016

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(9,499,823)
Expenditures	9,499,823
	<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	9,421,418	Due To Other Funds	(14,770,359)
Due From Other Funds	8,469,975	Accounts Payable	(259,388)
Accounts Receivable	6,216,962	Bonds Payable	(3,339,736)
Inventory	2,299,089	Unfunded Pension Liability	(9,367,621)
Equipment, Net of Depreciation	20,747,094	Deferred Inflows - Pension Investments	(705,163)
Deferred Outflows - Pension Contributions	1,737,141		<hr/>
	<hr/>	Total Liabilities	(28,442,267)
Total Assets	48,891,679		
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	(18,410,461)
		Revenues	(12,099,418)
		Expenditures	10,060,467
			<hr/>
		Total Fund Balance	(20,449,412)
			<hr/>
		Total Liabilities and Fund Balance	(48,891,679)
			<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	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	7,900,000	1,900,369	24.1%	9,449,764	7,200,000	1,913,343	26.6%	8,171,637	7,489,499	3,480,194	46.5%
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	7,599,455	17.5%	34,659,363	41,680,714	7,731,835	18.6%	35,173,067	41,522,263	8,699,302	21.0%
Total Revenues	52,370,714	9,499,823	18.1%	46,717,052	50,530,714	9,645,179	19.1%	45,948,682	54,871,822	12,179,495	22.2%
Debt Service Expenditures											
5100 Debt Service	52,370,714	9,499,823	18.1%	46,717,052	50,530,714	9,645,179	19.1%	45,948,682	54,871,822	12,179,495	22.2%
Total Expenditures	52,370,714	9,499,823	18.1%	46,717,052	50,530,714	9,645,179	19.1%	45,948,682	54,871,822	12,179,495	22.2%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	-	8,712		28,291	28,291	3,337	11.8%	15,085	18,859	4,122	21.9%
1600 Food Sales	5,930,000	786,237	13.3%	4,031,184	7,918,523	934,022	11.8%	5,929,215	8,126,200	1,303,178	16.0%
1900 Local Contributions	-	2,082		53,324	66,610	20,911	31.4%	40,011	143,866	(233)	-0.2%
3200 State Grants	-	-		486,438	-	-		462,360	-	-	
3900 On-Behalf Payments	3,475,939	-	0.0%	3,494,478	3,471,962	750,525	21.6%	3,602,521	-	-	
4500 Federal Grants Through State	63,069,064	11,302,386	17.9%	53,236,062	59,867,415	10,717,676	17.9%	46,322,797	46,470,615	9,001,780	19.4%
4950 Donated Commodities	-	-		3,374,732	3,374,732	-	0.0%	2,556,333	2,477,993	-	0.0%
5210 Operating Transfers In	-	-		2,984,903	44,903	-	0.0%	2,911,081	54,142	-	0.0%
Total Revenues	72,475,003	12,099,418	16.7%	67,689,412	74,772,435	12,426,472	16.6%	61,839,403	57,291,676	10,308,847	18.0%
Non-Operating Funds											
Beginning Balance	18,410,461	18,410,461	100.0%	19,036,564	19,036,564	19,036,564	100.0%	19,961,220	19,961,220	19,961,220	100.0%
Food Service Expenditures											
3100 Food Service Operation	90,609,723	9,460,828	10.4%	64,666,429	89,395,207	10,297,260	11.5%	62,623,224	85,305,117	9,978,509	11.7%
5100 Debt Service	-	69,471		-	1,137,583	90,973	8.0%	140,835	140,835	111,735	79.3%
5200 Operating Transfers Out	3,394,000	530,167	15.6%	3,649,086	3,994,563	567,339	14.2%	-	-	-	
Total Expenditures	94,003,723	10,060,467	10.7%	68,315,515	94,527,353	10,955,572	11.6%	62,764,059	85,445,952	10,090,245	11.8%
Ending Fund Balance	(3,118,259)	20,449,412		18,410,461	(718,354)	20,507,464		19,036,564	(8,193,056)	20,179,822	

As of September 30, 2016

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	337,707		Unfunded Pension Liability	(135,823)
	Deferred Outflows - Pension Contributions	<u>25,187</u>		Deferred Inflows - Pension Investments	<u>(10,224)</u>
Total Assets		<u><u>362,894</u></u>	Total Liabilities		(146,047)
			Fund Balance		
				Beginning Balance	(246,382)
				Revenues	(19,421)
				Expenditures	<u>48,956</u>
			Total Fund Balance		<u>(216,847)</u>
			Total Liabilities and Fund Balance		<u><u>(362,894)</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	42,332		Due To Other Funds	(3,902)
	Deferred Outflows - Pension Contributions	<u>2,864</u>		Unfunded Pension Liability	(15,445)
Total Assets		<u><u>45,196</u></u>		Deferred Inflows - Pension Investments	<u>(1,163)</u>
					(20,509)
			Fund Balance		
				Beginning Balance	(27,140)
				Revenues	(1,449)
				Expenditures	<u>3,902</u>
			Total Fund Balance		<u>(24,687)</u>
			Total Liabilities and Fund Balance		<u><u>(45,196)</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	%
Daycare Operations Enterprise Fund											
Daycare Operations Revenues											
1800 Daycare Fees	590,994	680	0.1%	22,764	22,764	-	0.0%	27,341	61,590	200	0.3%
3200 State Grants	18,741	18,741	100.0%	497,633	497,633	39,877	8.0%	518,253	518,253	45,218	8.7%
3900 On-Behalf Payments	42,101	-	0.0%	42,140	47,964	10,040	20.9%	48,192	-	-	
Total Revenues	651,835	19,421	3.0%	562,537	568,361	49,917	8.8%	593,786	579,843	45,418	7.8%
Non-Operating Funds											
Beginning Balance	246,382	246,382	100.0%	112,561	112,561	112,561	100.0%	(334)	(334)	(334)	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	651,835	48,956	7.5%	428,716	799,932	67,960	8.5%	480,891	700,000	66,810	9.5%
Total Expenditures	651,835	48,956	7.5%	428,716	799,932	67,960	8.5%	480,891	700,000	66,810	9.5%
Ending Fund Balance	246,382	216,847		246,382	(119,010)	94,518		112,561	(120,491)	(21,726)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	39,850	1,419	3.6%	32,096	30,096	2,096	7.0%	46,431	43,201	5,900	13.7%
1900 Local Contributions	-	30		35,750	22,955	455	2.0%	54,659	54,639	-	0.0%
3900 On-Behalf Payments	4,627	-	0.0%	4,627	9,185	1,999	21.8%	9,594	-	-	
5210 Operating Transfers In	93,175	-	0.0%	95,170	97,170	-	0.0%	24,213	55,268	-	0.0%
Total Revenues	137,652	1,449	1.1%	167,643	159,406	4,550	2.9%	134,897	153,108	5,900	3.9%
Non-Operating Funds											
Beginning Balance	27,140	27,140	100.0%	16,073	16,073	16,073	100.0%	(21,495)	(21,495)	(21,495)	100.0%
Enterprise Programs Expenditures											
1100 Instruction	115,046	-	0.0%	112,412	37,942	3,674	9.7%	21,326	24,448	-	0.0%
2200 Instructional Staff Support	16,364	-	0.0%	4,556	59,435	-	0.0%	70,139	115,979	14,556	12.6%
2700 Transportation	-	-		-	93	-	0.0%	830	830	830	
3300 Community Services	39,850	3,902	9.8%	39,608	42,139	4,533	10.8%	5,034	12,001	-	0.0%
Total Expenditures	171,260	3,902	2.3%	156,576	139,609	8,207	5.9%	97,329	153,258	15,385	10.0%
Ending Fund Balance	(6,468)	24,687		27,140	35,870	12,416		16,073	(21,645)	(30,980)	

As of September 30, 2016

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	233,482		Due To Other Funds	(24,024)
	Deferred Outflows - Pension Contributions	<u>16,627</u>		Unfunded Pension Liabilities	(89,660)
Total Assets		<u><u>250,109</u></u>		Deferred Inflows - Pension Investments	<u>(6,749)</u>
					(120,434)
			Fund Balance		
				Beginning Balance	(86,410)
				Revenues	(88,782)
				Expenditures	<u>45,517</u>
			Total Fund Balance		<u>(129,675)</u>
			Total Liabilities and Fund Balance		<u><u>(250,109)</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	274,621		Unfunded Pension Liabilities	(296,587)
	Deferred Outflows - Pension Contributions	<u>54,999</u>		Deferred Inflows - Pension Investments	<u>(22,326)</u>
Total Assets		<u><u>329,620</u></u>	Total Liabilities		(318,913)
			Fund Balance		
				Beginning Balance	-
				Revenues	(106,097)
				Expenditures	<u>95,390</u>
			Total Fund Balance		<u>(10,707)</u>
			Total Liabilities and Fund Balance		<u><u>(329,620)</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	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	221	221	100.0%	607	607	73	12.0%	417	426	106	24.8%
1800 Daycare Fees	449,779	88,562	19.7%	300,487	305,139	115,321	37.8%	399,442	256,364	155,657	60.7%
3900 On-Behalf Payments	38,142	-	0.0%	38,457	77,780	17,233	22.2%	82,719	-	-	
Total Revenues	488,142	88,782	18.2%	339,551	383,526	132,627	34.6%	482,578	256,790	155,762	60.7%
Non-Operating Funds											
Beginning Balance	86,410	86,410	100.0%	12,029	12,029	12,029	100.0%	99,462	99,462	99,462	100.0%
Adult Education Expenditures											
1100 Instruction	13,600	5,665	41.7%	42,662	42,727	3,678	8.6%	50,567	51,383	9,825	19.1%
2200 Instructional Staff Support	469,542	39,394	8.4%	217,521	480,053	61,999	12.9%	517,691	446,864	77,169	17.3%
5200 Operating Transfers Out	5,000	459	9.2%	4,987	5,000	-	0.0%	1,753	1,753	1,753	100.0%
Total Expenditures	488,142	45,517	9.3%	265,170	527,780	65,677	12.4%	570,011	500,000	88,747	17.7%
Ending Fund Balance	86,410	129,675		86,410	(132,225)	78,979		12,029	(143,748)	166,477	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	785,756	106,097	13.5%	739,239	746,295	65,903	8.8%	663,178	714,200	72,451	10.1%
3900 On-Behalf Payments	121,392	-	0.0%	122,302	108,593	23,611	21.7%	113,333	-	-	
5210 Operating Transfers In	-	-		24,230	-	-		183,099	-	-	
Total Revenues	907,148	106,097	11.7%	885,771	854,889	89,514	10.5%	959,610	714,200	72,451	10.1%
Non-Operating Funds											
Beginning Balance	-	-		-	-	-		(173,683)	(173,683)	(173,683)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	907,148	95,390	10.5%	885,771	885,681	117,635	13.3%	785,927	755,799	91,217	12.1%
2200 Instructional Staff Support	-	-		-	-	-		-	1,270	-	0.0%
Total Expenditures	907,148	95,390	10.5%	885,771	885,681	117,635	13.3%	785,927	757,069	91,217	12.0%
Ending Fund Balance	-	10,707		-	(30,792)	(28,121)		-	(216,552)	(192,449)	

As of September 30, 2016

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	3,696,370	Accounts Payable	(14,992)
Due From Other Funds	<u>602,299</u>	Due To Other Funds	<u>(2,426)</u>
Total Assets	<u><u>4,298,670</u></u>	Total Liabilities	(17,418)
		Fund Balance	
		Beginning Balance	(1,821,734)
		Revenues	(2,614,938)
		Expenditures	<u>155,420</u>
		Total Fund Balance	<u>(4,281,252)</u>
		Total Liabilities and Fund Balance	<u><u>(4,298,670)</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	566	2.3%	1,734	26,368	214	0.8%	829	1,902	1,207	63.4%	
1900	Local Contributions	2,553,579	2,614,372	102.4%	836,604	2,489,916	79,276	3.2%	1,217,022	1,407,635	391,410	27.8%	
Total Revenues		2,578,279	2,614,938	101.4%	838,338	2,516,284	79,490	3.2%	1,217,851	1,409,536	392,616	27.9%	
Non-Operating Funds													
Beginning Balance		1,821,734	1,821,734	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	3,061,801	155,420	5.1%	926,292	2,339,630	561,015	24.0%	1,041,502	1,593,372	913,412	57.3%	
Total Expenditures		3,061,801	155,420	5.1%	926,292	2,339,630	561,015	24.0%	1,041,502	1,593,372	913,412	57.3%	
Ending Fund Balance		1,338,212	4,281,252		1,821,734	2,086,342	1,428,163		1,909,688	1,549,503	1,212,543		