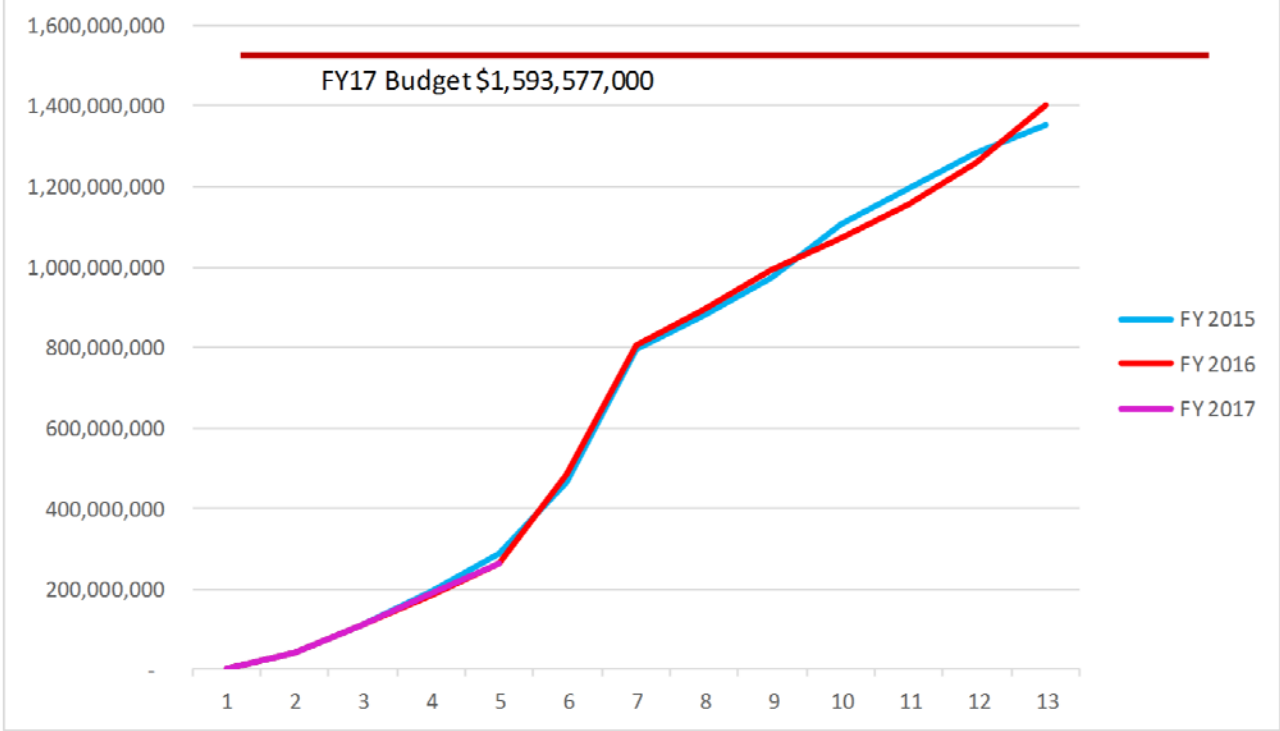
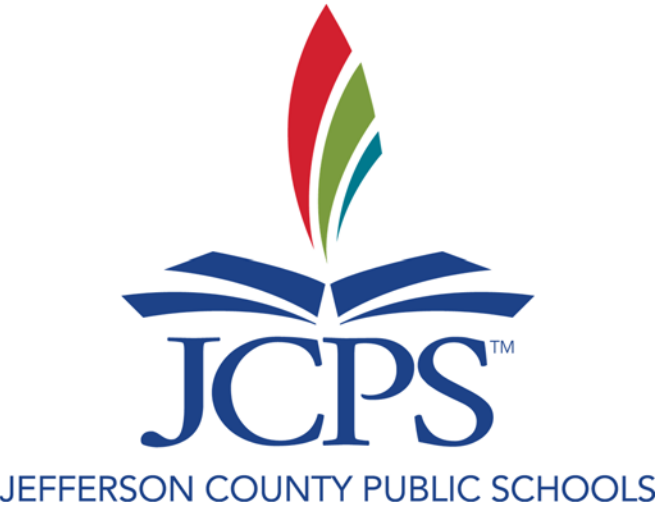


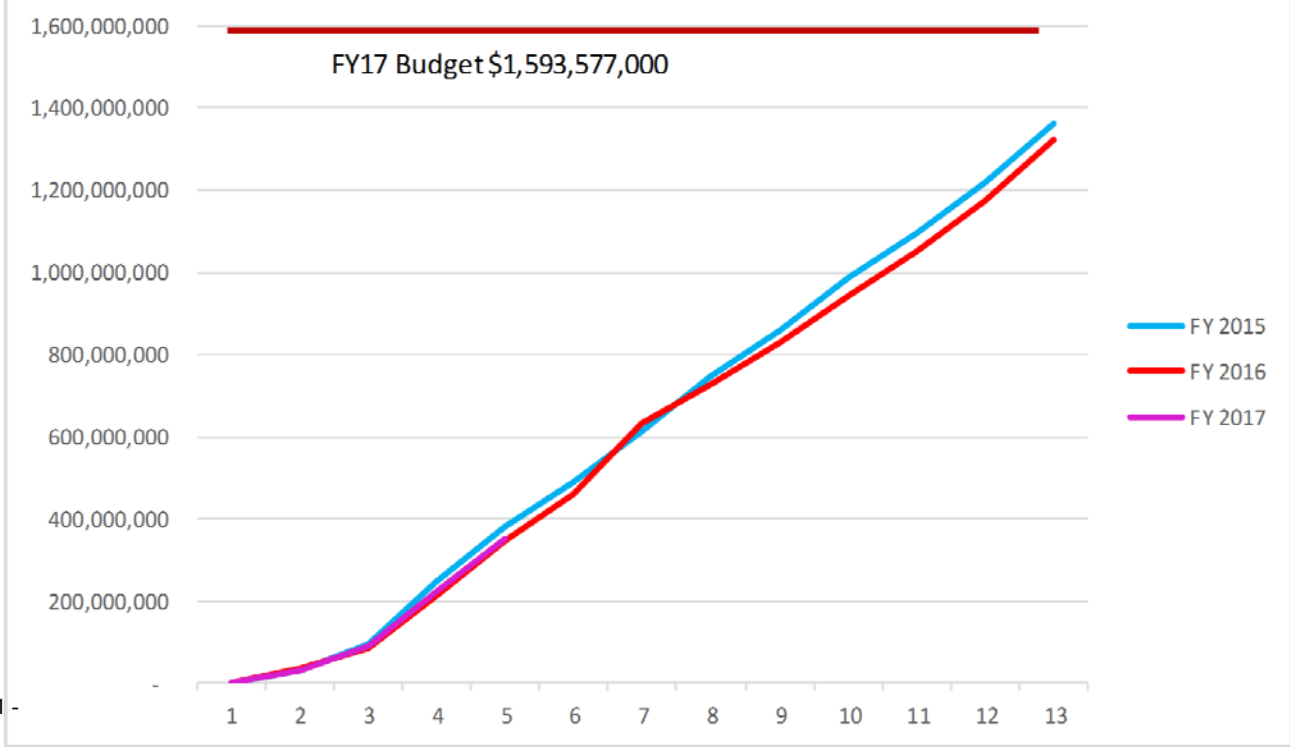
Comparative Revenues by Month (All Funds)



October Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through October 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	%
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	34,907,943	21.7%	151,821,629	148,215,000	33,834,424	22.8%	139,825,242	140,812,000	30,897,599	21.9%
Other Taxes	49,343,519	9,315,278	18.9%	47,796,163	51,920,531	11,006,661	21.2%	49,482,553	47,820,859	9,899,647	20.7%
Local Grants	8,483,902	3,506,454	41.3%	10,366,063	6,965,323	965,435	13.9%	9,722,887	6,475,393	1,447,923	22.4%
State Sources											
SEEK Program	258,776,412	87,510,894	33.8%	266,225,294	267,066,168	90,411,417	33.9%	267,901,401	270,018,985	89,907,295	33.3%
Other State Revenues	241,630,456	74,705,612	30.9%	241,650,789	219,782,444	67,464,213	30.7%	235,648,526	218,107,610	18,035,252	8.3%
KSFCC Allocation	7,900,000	3,877,593	49.1%	9,449,764	7,200,000	3,859,949	53.6%	8,171,637	7,489,499	3,480,194	46.5%
Federal Grants	160,522,048	24,885,710	15.5%	154,960,283	157,861,176	35,228,552	22.3%	142,624,911	140,052,675	32,727,393	23.4%
Interest	1,929,501	305,449	15.8%	1,707,887	1,115,663	133,327	12.0%	1,406,086	1,321,186	139,098	10.5%
Other Sources	99,698,248	25,015,907	25.1%	121,680,444	108,181,914	19,080,140	17.6%	153,919,784	109,424,605	43,089,095	39.4%
Total Revenues	1,423,472,828	264,030,840	18.5%	1,422,024,248	1,385,273,956	261,984,118	18.9%	1,406,425,671	1,339,475,728	229,623,494	17.1%
Non-Operating Funds											
Beginning Balance	275,814,679	276,049,752	100.1%	244,802,144	244,802,144	244,802,144	100.0%	265,866,998	265,786,438	265,866,998	100.0%
All Funds Expenditures											
1100 Instruction	689,344,463	167,731,605	24.3%	652,745,258	653,502,663	165,509,335	25.3%	627,060,444	647,546,380	128,867,422	19.9%
2100 Student Support	59,085,623	15,973,400	27.0%	56,468,738	54,593,004	14,856,653	27.2%	53,898,592	54,741,952	11,362,963	20.8%
2200 Instructional Staff Support	140,247,401	36,686,633	26.2%	134,035,510	130,163,663	35,344,897	27.2%	137,183,917	134,619,563	27,129,200	20.2%
2300 District Administration	5,375,677	1,346,711	25.1%	4,621,076	5,027,919	1,367,671	27.2%	4,074,121	3,943,950	1,030,215	26.1%
2400 School Administration	92,274,175	25,164,422	27.3%	86,072,917	90,756,236	25,195,963	27.8%	86,706,811	92,296,347	20,674,662	22.4%
2500 Business Support	48,018,654	13,222,843	27.5%	41,900,407	47,577,100	13,850,305	29.1%	40,124,691	48,873,656	14,354,527	29.4%
2600 Plant Operations & Maintenance	119,164,331	30,813,545	25.9%	109,856,871	122,453,138	31,260,246	25.5%	107,834,439	119,316,454	31,245,149	26.2%
2700 Transportation	86,885,245	20,439,033	23.5%	76,843,086	87,260,310	21,165,790	24.3%	80,816,392	82,106,975	19,853,991	24.2%
2900 Other Instruction Support	32,014	7,603	23.8%	31,659	30,557	7,608	24.9%	27,404	29,600	4,653	15.7%
3100 Food Service	90,621,723	16,123,858	17.8%	64,677,028	89,443,803	16,108,831	18.0%	62,642,116	85,513,669	18,050,413	21.1%
3200 Daycare Operations	651,835	114,231	17.5%	428,716	799,932	107,978	13.5%	480,891	700,000	112,049	16.0%
3300 Community Services	15,499,131	2,769,498	17.9%	10,671,548	14,190,218	3,332,952	23.5%	10,832,335	11,365,299	1,579,530	13.9%
4600 Site Improvement	34,960,261	16,755,546	47.9%	54,066,234	49,644,079	37,228,424	75.0%	47,130,013	50,898,622	21,356,789	42.0%
5100 Debt Service	52,370,714	23,715,662	45.3%	47,166,053	51,668,297	18,077,101	35.0%	109,068,409	55,012,657	42,604,900	77.4%
5200 Operating Transfers Out	51,798,121	14,612,240	28.2%	51,191,539	51,126,778	16,747,101	32.8%	59,609,950	46,944,797	16,207,446	34.5%
5300 Contingency	95,140,942	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%
Total Expenditures	1,581,470,309	385,476,830	24.4%	1,390,776,640	1,520,412,118	400,160,856	26.3%	1,427,490,525	1,508,153,075	354,433,908	23.5%
Ending Fund Balance	117,817,198	154,603,762		276,049,752	109,663,982	106,625,406		244,802,144	97,109,090	141,056,585	

As of October 31, 2016

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	89,381,729		Due To Other Funds	(125,251,749)
Investments	51,717,156		Accounts Payable	(165,008)
Accounts Receivable	887,143		Accrued Expenditures	(43,806,461)
Due From Other Funds	74,003,799			
Inventory	2,637,220			
			Total Liabilities	(169,223,218)
Total Assets	218,627,046			
			Fund Balance	
			Beginning Balance	(132,975,573)
			Revenues	(194,248,883)
			Expenditures	277,820,628
			Total Fund Balance	(49,403,828)
			Total Liabilities and Fund Balance	(218,627,046)

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	2,086,280	41.7%	5,017,004	5,500,000	2,274,459	41.4%	5,499,426	5,756,725	2,438,702	42.4%
1117 Motor Vehicle Taxes	27,968,388	6,588,122	23.6%	26,860,776	28,282,326	5,472,013	19.3%	27,259,351	26,219,231	6,227,981	23.8%
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	34,907,943	21.7%	151,821,629	148,215,000	33,834,424	22.8%	139,825,242	140,812,000	30,897,599	21.9%
1191 Omitted Property Taxes	4,737,000	569,876	12.0%	4,736,565	6,768,000	2,935,928	43.4%	6,024,344	6,117,000	1,225,111	20.0%
1280 Revenue in Lieu of Taxes	2,012,000	71,000	3.5%	1,737,381	1,563,307	324,261	20.7%	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	176,140	22.3%
1510 Interest Income	1,900,000	236,050	12.4%	1,383,108	1,059,000	106,859	10.1%	1,151,761	1,300,000	97,330	7.5%
1900 Other Local Revenues	4,126,000	169,498	4.1%	4,132,269	1,136,300	165,994	14.6%	4,034,360	4,273,400	124,824	2.9%
3111 State SEEK Revenues	258,776,412	87,510,894	33.8%	266,225,294	267,066,168	90,411,417	33.9%	267,901,401	270,018,985	89,907,295	33.3%
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	436,962	25.0%	1,747,934	1,602,300	436,995	27.3%	1,602,314	1,748,000	291,330	16.7%
3900 On-Behalf Payments	190,927,188	60,143,311	31.5%	189,562,894	171,073,931	53,932,730	31.5%	185,420,795	174,872,653	-	0.0%
4100 Unrestricted Federal Revenues	4,700	803	17.1%	4,728	5,000	860	17.2%	4,959	8,300	256	3.1%
5220 Indirect Cost Transfers	5,808,743	1,432,137	24.7%	6,576,164	6,097,895	1,616,614	26.5%	3,009,041	2,865,247	913,234	31.9%
Total Revenues	1,074,498,304	194,248,883	18.1%	1,053,005,022	1,033,575,659	191,520,519	18.5%	1,019,011,598	1,010,691,185	132,307,655	13.1%
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	427,097,133	95,876,272	22.4%	406,012,498	414,463,922	96,821,304	23.4%	396,844,637	402,059,877	96,414,026	24.0%
0200	Employee Benefits	158,421,684	44,707,117	28.2%	150,374,948	136,541,415	40,507,108	29.7%	143,137,331	140,372,087	4,978,600	3.5%
0300	Professional/Technical Services	410,827	45,734	11.1%	269,358	455,081	59,657	13.1%	363,355	514,734	102,185	19.9%
0400	Property Services	371,474	106,071	28.6%	319,838	356,157	89,009	25.0%	274,863	311,505	59,552	19.1%
0500	Other Purchased Services	751,533	113,632	15.1%	546,971	782,013	137,810	17.6%	656,923	933,320	115,239	12.3%
0600	Supplies	14,869,873	4,559,151	30.7%	8,329,399	12,835,966	4,454,722	34.7%	9,126,978	13,659,132	4,912,898	36.0%
0700	Property	2,172,347	906,957	41.8%	2,170,028	2,806,134	703,670	25.1%	2,615,266	3,482,846	1,023,044	29.4%
0800	Miscellaneous	444,024	8,804	2.0%	115,720	2,385,136	29,082	1.2%	473,265	5,431,894	345,417	6.4%
1100	Instruction	604,538,895	146,323,738	24.2%	568,138,760	570,625,824	142,802,362	25.0%	553,492,617	566,765,394	107,950,962	19.0%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	38,369,430	9,735,284	25.4%	36,408,712	36,681,432	9,594,702	26.2%	35,541,627	36,503,616	9,453,311	25.9%
0200	Employee Benefits	13,621,033	4,085,005	30.0%	13,407,483	12,248,224	3,675,186	30.0%	12,724,604	12,246,755	449,844	3.7%
0300	Professional/Technical Services	1,598,771	251,598	15.7%	1,611,196	1,654,973	354,481	21.4%	1,335,783	1,281,773	311,866	24.3%
0400	Property Services	75,179	1,151	1.5%	59,858	62,848	12,964	20.6%	68,508	67,232	16,317	24.3%
0500	Other Purchased Services	163,826	38,683	23.6%	140,040	231,197	53,241	23.0%	212,282	200,543	87,477	43.6%
0600	Supplies	247,279	62,150	25.1%	191,732	363,702	36,929	10.2%	145,328	330,612	36,331	11.0%
0700	Property	63,236	14,551	23.0%	76,362	77,865	12,330	15.8%	105,511	120,241	62,777	52.2%
0800	Miscellaneous	37,902	16,185	42.7%	35,263	28,092	18,165	64.7%	36,499	39,446	19,832	50.3%
2100	Student Support	54,176,657	14,204,606	26.2%	51,930,646	51,348,333	13,757,999	26.8%	50,170,141	50,790,217	10,437,755	20.6%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	69,198,023	16,690,652	24.1%	64,858,702	67,021,565	16,799,192	25.1%	64,028,490	63,078,792	16,045,077	25.4%
0200	Employee Benefits	24,469,138	7,277,755	29.7%	24,086,216	22,263,385	6,652,193	29.9%	23,167,483	19,787,384	1,069,486	5.4%
0300	Professional/Technical Services	2,824,943	265,365	9.4%	1,124,984	1,373,936	247,502	18.0%	1,511,632	2,269,847	357,314	15.7%
0400	Property Services	45,605	12,040	26.4%	67,188	74,799	26,858	35.9%	34,391	36,780	17,785	48.4%
0500	Other Purchased Services	478,136	115,026	24.1%	406,450	467,585	124,754	26.7%	309,034	437,808	69,450	15.9%
0600	Supplies	2,145,038	741,852	34.6%	2,300,398	2,767,175	815,055	29.5%	2,444,198	2,860,920	1,019,156	35.6%
0700	Property	2,866,182	1,483,277	51.8%	2,124,558	2,565,345	1,085,193	42.3%	1,849,847	2,547,282	1,001,500	39.3%
0800	Miscellaneous	93,354	14,080	15.1%	69,194	93,226	5,649	6.1%	148,683	197,600	7,092	3.6%
2200	Instructional Staff Support	102,120,419	26,600,047	26.0%	95,037,690	96,627,017	25,756,397	26.7%	93,493,757	91,216,414	19,586,859	21.5%

		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	677,892	25.2%	2,346,130	2,552,839	697,041	27.3%	2,421,443	2,380,388	641,164	26.9%
0200	Employee Benefits	637,370	271,636	42.6%	860,875	963,320	254,977	26.5%	868,592	700,522	65,384	9.3%
0300	Professional/Technical Services	1,280,085	184,090	14.4%	935,520	1,137,953	236,930	20.8%	469,820	591,512	168,727	28.5%
0400	Property Services	150	-	0.0%	203	210	-	0.0%	203	205	-	0.0%
0500	Other Purchased Services	247,380	17,155	6.9%	49,404	59,276	18,249	30.8%	62,189	56,698	13,038	23.0%
0600	Supplies	185,630	46,470	25.0%	68,287	119,339	16,950	14.2%	63,348	73,259	23,734	32.4%
0700	Property	40,077	16,284	40.6%	21,084	29,008	3,217	11.1%	6,979	13,643	1,927	14.1%
0800	Miscellaneous	88,800	80,018	90.1%	90,502	93,101	83,992	90.2%	95,208	97,174	94,718	97.5%
2300	District Administration	5,165,207	1,293,544	25.0%	4,372,005	4,955,046	1,311,356	26.5%	3,987,782	3,913,401	1,008,692	25.8%
School Administration (Principal's Office)												
0100	Salaries	61,157,923	16,432,277	26.9%	58,236,133	60,493,052	16,860,896	27.9%	58,904,803	60,183,641	16,725,826	27.8%
0200	Employee Benefits	22,086,609	6,493,811	29.4%	21,925,375	21,181,618	6,178,076	29.2%	21,829,812	22,004,449	1,768,313	8.0%
0300	Professional/Technical Services	268,592	58,558	21.8%	399,709	468,324	121,376	25.9%	258,066	421,709	29,204	6.9%
0400	Property Services	496,400	158,235	31.9%	285,231	429,070	83,487	19.5%	383,070	524,421	98,961	18.9%
0500	Other Purchased Services	809,243	237,905	29.4%	712,301	884,863	260,720	29.5%	730,940	974,425	285,542	29.3%
0600	Supplies	5,652,548	1,236,177	21.9%	2,624,323	4,893,322	1,107,564	22.6%	2,823,746	5,735,857	1,245,907	21.7%
0700	Property	1,543,491	483,384	31.3%	1,652,518	2,150,362	517,312	24.1%	1,572,295	2,071,109	463,879	22.4%
0800	Miscellaneous	127,633	24,186	18.9%	69,738	108,945	27,202	25.0%	79,426	201,581	20,929	10.4%
2400	School Administration	92,142,439	25,124,533	27.3%	85,905,328	90,609,556	25,156,634	27.8%	86,582,157	92,117,193	20,638,561	22.4%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	20,644,512	5,364,603	26.0%	17,158,490	18,176,620	5,006,962	27.5%	17,621,883	18,751,279	5,143,886	27.4%
0200	Employee Benefits	9,254,584	2,521,701	27.2%	10,603,921	10,292,532	3,197,696	31.1%	8,165,841	8,718,425	1,109,473	12.7%
0300	Professional/Technical Services	1,481,598	488,583	33.0%	1,481,519	1,833,507	474,448	25.9%	1,120,434	1,864,257	430,612	23.1%
0400	Property Services	491,472	19,030	3.9%	277,900	317,539	(7,566)	-2.4%	341,278	665,889	126,070	18.9%
0500	Other Purchased Services	6,241,769	2,600,174	41.7%	4,492,006	6,896,954	2,480,672	36.0%	4,756,254	5,785,170	3,410,533	59.0%
0600	Supplies	2,253,774	549,132	24.4%	1,427,057	1,679,679	49,622	3.0%	1,134,931	2,410,588	146,722	6.1%
0700	Property	4,879,758	1,382,887	28.3%	4,920,200	6,620,699	2,184,438	33.0%	5,288,253	8,634,834	1,541,969	17.9%
0800	Miscellaneous	526,743	32,899	6.2%	266,121	488,362	1,390	0.3%	342,499	354,452	111,820	31.5%
2500	Business Support	45,774,211	12,959,009	28.3%	40,627,214	46,305,891	13,387,661	28.9%	38,771,374	47,184,894	12,021,085	25.5%

		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	49,836,707	12,622,690	25.3%	48,631,070	50,520,251	13,656,801	27.0%	48,197,068	50,849,831	13,937,246	27.4%
0200	Employee Benefits	22,384,048	5,996,362	26.8%	21,083,818	24,360,601	5,867,907	24.1%	20,441,825	22,004,126	3,805,328	17.3%
0300	Professional/Technical Services	1,270,847	119,222	9.4%	1,233,298	1,421,659	263,968	18.6%	906,166	1,263,304	194,660	15.4%
0400	Property Services	15,012,123	3,544,505	23.6%	11,213,407	14,299,767	3,972,858	27.8%	10,470,147	14,353,298	3,731,478	26.0%
0500	Other Purchased Services	2,232,713	(86,884)	-3.9%	1,883,041	2,453,414	(984,860)	-40.1%	660,740	2,545,341	572,625	22.5%
0600	Supplies	26,238,079	7,590,699	28.9%	23,757,112	26,931,669	7,940,982	29.5%	25,137,131	25,710,448	8,146,646	31.7%
0700	Property	1,937,974	940,731	48.5%	1,821,116	2,308,688	447,073	19.4%	1,607,586	2,462,030	666,696	27.1%
0800	Miscellaneous	108,661	38,419	35.4%	102,576	131,389	47,427	36.1%	110,807	127,002	51,781	40.8%
2600	Plant Operations & Maintenance	119,021,151	30,765,743	25.8%	109,725,438	122,427,438	31,212,156	25.5%	107,531,470	119,315,380	31,106,460	26.1%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	41,512,785	10,136,622	24.4%	42,737,900	43,430,670	10,966,130	25.2%	43,017,665	38,236,751	10,926,475	28.6%
0200	Employee Benefits	18,532,236	4,776,491	25.8%	19,366,203	19,242,826	4,773,961	24.8%	19,003,243	18,254,990	2,915,610	16.0%
0300	Professional/Technical Services	117,836	(1,080,860)	-917.3%	(1,831,680)	120,350	(972,665)	-808.2%	(2,863,009)	165,838	(525,512)	-316.9%
0400	Property Services	49,008	8,731	17.8%	13,374	33,136	1,151	3.5%	10,815	16,575	1,245	7.5%
0500	Other Purchased Services	2,860,930	1,412,584	49.4%	2,888,484	4,345,752	1,371,448	31.6%	3,224,823	4,835,299	1,821,203	37.7%
0600	Supplies	12,396,153	3,056,201	24.7%	10,476,858	13,051,897	3,209,876	24.6%	11,162,927	12,343,170	3,753,113	30.4%
0700	Property	10,018,477	1,057,382	10.6%	910,249	4,723,343	618,671	13.1%	3,324,865	4,365,735	196,380	4.5%
0800	Miscellaneous	262,797	5,404	2.1%	44,329	287,987	11,223	3.9%	38,629	255,798	11,285	4.4%
2700	Transportation	85,750,222	19,372,554	22.6%	74,605,717	85,235,960	19,979,795	23.4%	76,919,959	78,474,157	19,099,800	24.3%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	30,301	7,298	24.1%	30,114	29,038	7,278	25.1%	26,193	29,600	4,478	15.1%
0200	Employee Benefits	1,713	306	17.9%	1,545	1,519	329	21.7%	1,211	-	175	
2900	Other Instruction Support	32,014	7,603	23.8%	31,659	30,557	7,608	24.9%	27,404	29,600	4,653	15.7%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	1,029		-	28,400	-	0.0%	15,871	-	175	
0200	Employee Benefits	-	176		-	9,596	-	0.0%	3,021	-	-	
0800	Miscellaneous	12,000	-		10,599	-	-		-	-	-	
3100	Food Service	12,000	1,205	10.0%	10,599	48,596	-	0.0%	18,892	-	175	

	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	552,866	27.0%	1,837,644	2,029,658	643,461	31.7%	1,854,262	1,982,970	592,386	29.9%
0200 Employee Benefits	661,072	208,702	31.6%	658,870	687,787	216,797	31.5%	687,333	650,153	55,950	8.6%
0300 Professional/Technical Services	1,360	209	15.4%	(5,003)	350	50	14.3%	(7,669)	1,254	779	62.1%
0400 Property Services	-	(33)		670	790	300	38.0%	765	813	-	0.0%
0500 Other Purchased Services	15,007	1,700	11.3%	4,234	12,460	4,486	36.0%	3,109	18,292	6,413	35.1%
0600 Supplies	15,265	1,309	8.6%	4,054	21,763	1,502	6.9%	2,130	26,358	7,697	29.2%
0700 Property	5,317	2,333	43.9%	6,185	7,781	-	0.0%	(126)	4,096	1,600	39.1%
0800 Miscellaneous	4,059	(36)	-0.9%	10,955	15,513	(68)	-0.4%	369	14,109	1,291	9.2%
3300 Community Services	2,749,969	767,051	27.9%	2,517,609	2,776,102	866,528	31.2%	2,540,172	2,698,044	666,118	24.7%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	700,341	178,800	25.5%	675,043	676,429	198,509	29.3%	648,360	655,702	184,407	28.1%
0200 Employee Benefits	199,879	76,770	38.4%	252,182	1,750,813	69,636	4.0%	238,483	242,920	25,049	10.3%
4300 Architectural & Engineering	960,261	262,995	27.4%	927,225	2,427,243	268,145	11.0%	886,842	898,622	209,456	23.3%
5200 Operating Transfers Out	1,955,368	138,000	7.1%	5,407,440	2,512,675	138,500	5.5%	5,461,710	2,422,113	127,900	5.3%
5300 Contingency	95,140,942	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%
Total Expenditures	1,209,539,754	277,820,628	23.0%	1,039,237,330	1,148,104,659	274,645,140	23.9%	1,019,884,277	1,130,068,587	222,858,475	19.7%
Ending Fund Balance	(2,300,950)	49,403,828		132,975,573	4,678,881	36,083,260		119,207,881	622,599	29,529,740	

As of October 31, 2016

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	Accounts Receivable		Accounts Payable
	45,022,668		(51,362,370)
	1,985,480		(767,334)
		Total Liabilities	(52,129,703)
Total Assets	47,008,147		
		Fund Balance	
		Beginning Balance	(14,710,507)
		Revenues	(16,581,022)
		Expenditures	36,413,085
		Total Fund Balance	5,121,556
		Total Liabilities and Fund Balance	(47,008,147)

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	2,232	49.6%	5,630	1,397	841	60.2%	3,252	-	1,310	
1700 Student Fees	52,321	-	0.0%	120	68,383	120	0.2%	2,950	-	-	
1900 Local Grants and Contributions	5,823,951	813,243	14.0%	9,339,816	4,475,407	702,197	15.7%	8,435,955	5,067,758	1,056,513	20.8%
3200 State Grants	35,901,214	8,575,734	23.9%	36,489,591	33,565,096	7,453,977	22.2%	34,228,808	31,411,615	13,042,107	41.5%
4300 Direct Federal Grants	17,262,769	2,201,170	12.8%	16,335,656	15,695,057	2,783,600	17.7%	16,232,111	15,108,257	2,491,820	16.5%
4500 Federal Grants Through State	74,270,486	4,258,566	5.7%	76,354,713	74,593,805	14,650,001	19.6%	71,965,954	69,471,222	14,132,688	3.6%
4700 Federal Grants Thru Intermediary	1,098,323	373,010	34.0%	1,029,222	631,688	295,350	46.8%	905,479	664,528	256,478	2126.7%
4810 Medicaid Reimbursement	3,757,692	218,608	5.8%	2,021,973	2,048,478	287,945	14.1%	2,038,259	-	922,883	
5210 Operating Transfers In	2,421,000	138,459	5.7%	2,308,124	2,454,264	139,987	5.7%	2,345,069	252,054	129,653	366.1%
Total Revenues	140,592,254	16,581,022	11.8%	143,884,845	133,533,575	26,314,018	19.7%	136,157,837	121,975,434	32,033,453	26.3%
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	20,746,589	25.3%	82,308,738	81,840,472	22,138,293	27.1%	72,605,803	79,949,356	20,741,093	25.9%
2100 Student Support	4,908,966	1,768,794	36.0%	4,538,092	3,244,671	1,098,654	33.9%	3,728,451	3,951,735	925,207	23.4%
2200 Instructional Staff Support	37,640,646	10,013,232	26.6%	38,775,743	33,029,655	9,482,397	28.7%	43,102,330	42,839,035	7,385,825	17.2%
2300 District Administration	210,470	53,167	25.3%	249,071	72,873	56,315	77.3%	86,339	30,549	21,523	70.5%
2400 School Administration	131,736	39,889	30.3%	167,589	146,680	39,330	26.8%	124,654	179,154	36,101	20.2%
2500 Business Support	2,244,443	263,834	11.8%	1,273,193	1,271,209	462,644	36.4%	1,353,317	1,688,761	2,333,442	138.2%
2600 Plant Operations & Maintenance	34,900	32,759	93.9%	79,896	25,700	34,433	134.0%	299,232	1,074	138,689	12917.8%
2700 Transportation	1,135,023	1,066,479	94.0%	2,237,369	2,024,350	1,185,995	58.6%	3,895,603	3,631,988	753,361	20.7%
3300 Community Services	9,623,185	1,837,186	19.1%	7,188,039	9,057,013	1,894,158	20.9%	7,245,627	7,061,881	-	0.0%
4600 Site Improvement	-	-		49,678	-	22,314		96,499	-	1,707	
5200 Operating Transfers Out	3,036,753	591,156	19.5%	2,927,078	2,933,826	814,664	27.8%	3,009,041	2,998,667	913,234	0.0%
Total Expenditures	140,815,269	36,413,085	25.9%	139,794,486	133,646,449	37,229,197	27.9%	135,546,896	142,540,753	35,240,477	24.7%
Ending Fund Balance	14,487,492	(5,121,556)		14,710,507	10,507,274	(295,031)		10,620,148	(10,556,112)	6,802,183	

As of October 31, 2016

District Activity Funds (22) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>1,555,370</u>	Beginning Balance	(940,174)
		Revenues	(999,004)
		Expenditures	<u>383,808</u>
Total Assets	<u><u>1,555,370</u></u>	Total Fund Balance	<u>(1,555,370)</u>
		Total Liabilities and Fund Balance	<u><u>(1,555,370)</u></u>

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

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,354,910)
Expenditures	<u>4,354,910</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.

	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	969,664	76.9%	1,447,241	-	867,429		649,772	-	-	
1900 Local Grants and Contributions	82,046	29,339	35.8%	189,643	-	8,051		69,910	-	-	
Total Revenues	1,342,171	999,004	74.4%	1,636,884	-	875,480		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	368,764	19.2%	1,256,914	-	284,649		104,204	-	-	
2600 Plant Operations & Maintenance	108,280	15,043	13.9%	51,537	-	13,657		3,737	-	-	
Total Expenditures	2,029,337	383,808	18.9%	1,308,451	-	298,306		107,941	-	-	
Ending Fund Balance	253,008	1,555,370		940,174	611,741	1,188,914	194.3%	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 October 31, 2016

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>1,993,251</u>	Beginning Balance	(7,338,517)
		Revenues	(4,725)
Total Assets	<u><u>1,993,251</u></u>	Expenditures	<u>5,349,991</u>
		Total Fund Balance	<u>(1,993,251)</u>
		Total Liabilities and Fund Balance	<u><u>(1,993,251)</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	25,660,617	Due To Other Funds	<u>(1,749,361)</u>
Due From Other Funds	<u>57,352,875</u>	Total Liabilities	(1,749,361)
Total Assets	<u><u>83,013,492</u></u>		
		Fund Balance	
		Beginning Balance	(99,415,706)
		Revenues	(8,923,770)
		Expenditures	<u>27,075,345</u>
		Total Fund Balance	<u>(81,264,131)</u>
		Total Liabilities and Fund Balance	<u><u>(83,013,492)</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	%
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	5,349,991	15.4%	26,812,943	32,950,714	6,951,640	21.1%	38,832,168	32,820,563	7,207,227	22.0%
Total Expenditures	34,680,000	5,349,991	15.4%	26,812,943	32,950,714	6,951,640	21.1%	38,832,168	32,820,563	7,207,227	22.0%
Ending Fund Balance	7,338,517	1,993,251		7,338,517	243,712	(6,643,559)		243,712	6,284,171	(671,851)	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	53,964		288,517	-	21,070		234,742	-	33,781	
1900 Local Contributions	-	202,917		3,823,798	1,605,101	274,637	17.1%	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	-	1,546,889		4,543,586	-	1,079,648		15,964,380	-	1,090,637	
Total Revenues	34,000,000	8,923,770	26.2%	63,670,901	46,698,394	1,375,354	2.9%	97,866,327	50,000,000	25,412,543	50.8%
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	16,492,551	48.5%	53,089,331	47,216,836	36,937,966	78.2%	46,146,672	50,000,000	21,145,627	42.3%
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	-	3,601,181	
Total Expenditures	34,000,000	27,075,345	79.6%	57,209,793	47,216,836	40,831,169	86.5%	112,729,131	50,000,000	49,033,016	98.1%
Ending Fund Balance	99,415,706	81,264,131		99,415,706	92,436,156	53,498,783		92,954,598	107,817,402	84,196,929	

As of October 31, 2016

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(16,400,140)
Expenditures	16,400,140
	<hr/>
Total Fund Balance	<hr/> -
	<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	10,054,058	Due To Other Funds	(20,452,329)
Due From Other Funds	14,362,088	Accounts Payable	(259,388)
Accounts Receivable	5,927,924	Bonds Payable	(3,339,736)
Inventory	2,117,022	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	(34,124,237)
Total Assets	<hr/> 54,945,326 <hr/>		
		Fund Balance	
		Beginning Balance	(18,410,461)
		Revenues	(19,443,733)
		Expenditures	17,033,105
			<hr/>
		Total Fund Balance	<hr/> (20,821,089)
			<hr/>
		Total Liabilities and Fund Balance	<hr/> (54,945,326) <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	3,877,593	49.1%	9,449,764	7,200,000	3,859,949	53.6%	8,171,637	7,489,499	3,480,194	46.5%
4300 Federal Direct Reimbursements	1,063,714	656,363	61.7%	2,607,925	1,650,000	656,363	39.8%	2,603,978	5,860,060	652,841	11.1%
5210 Operating Transfers In	43,407,000	11,866,184	27.3%	34,659,363	41,680,714	13,248,073	31.8%	35,173,067	41,522,263	14,073,922	33.9%
Total Revenues	52,370,714	16,400,140	31.3%	46,717,052	50,530,714	17,764,385	35.2%	45,948,682	54,871,822	18,206,957	33.2%
Debt Service Expenditures											
5100 Debt Service	52,370,714	16,400,140	31.3%	46,717,052	50,530,714	17,764,385	35.2%	45,948,682	54,871,822	18,206,957	33.2%
Total Expenditures	52,370,714	16,400,140	31.3%	46,717,052	50,530,714	17,764,385	35.2%	45,948,682	54,871,822	18,206,957	33.2%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	-	12,129		28,291	28,291	4,171	14.7%	15,085	18,859	5,322	28.2%
1600 Food Sales	5,930,000	1,141,603	19.3%	4,031,184	7,918,523	1,335,663	16.9%	5,929,215	8,126,200	1,947,829	24.0%
1900 Local Contributions	-	2,092		53,324	66,610	25,561	38.4%	40,011	143,866	(258)	-0.2%
3200 State Grants	-	-		486,438	-	-		462,360	-	-	
3900 On-Behalf Payments	3,475,939	1,109,916	31.9%	3,494,478	3,471,962	1,050,735	30.3%	3,602,521	-	-	
4500 Federal Grants Through State	63,069,064	17,177,993	27.2%	53,236,062	59,867,415	16,555,293	27.7%	46,322,797	46,470,615	14,270,682	30.7%
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	19,443,733	26.8%	67,689,412	74,772,435	18,971,423	25.4%	61,839,403	57,291,676	16,223,575	28.3%
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	16,122,653	17.8%	64,666,429	89,395,207	16,108,831	18.0%	62,623,224	85,305,117	16,059,942	18.8%
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	840,980	24.8%	3,649,086	3,994,563	801,951	20.1%	-	-	-	
Total Expenditures	94,003,723	17,033,105	18.1%	68,315,515	94,527,353	17,001,755	18.0%	62,764,059	85,445,952	16,171,677	18.9%
Ending Fund Balance	(3,118,259)	20,821,089		18,410,461	(718,354)	21,006,232		19,036,564	(8,193,056)	20,013,117	

As of October 31, 2016

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	313,869		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>339,056</u></u>	Total Liabilities		(146,047)
			Fund Balance		
				Beginning Balance	(246,382)
				Revenues	(60,858)
				Expenditures	<u>114,231</u>
			Total Fund Balance		<u>(193,009)</u>
			Total Liabilities and Fund Balance		<u><u>(339,056)</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	42,353		Due To Other Funds	(80,876)
	Deferred Outflows - Pension Contributions	<u>2,864</u>		Unfunded Pension Liability	(15,445)
Total Assets		<u><u>45,217</u></u>		Deferred Inflows - Pension Investments	<u>(1,163)</u>
			Fund Balance		(97,484)
				Beginning Balance	(27,140)
				Revenues	(2,941)
				Expenditures	<u>82,348</u>
			Total Fund Balance		<u>52,267</u>
			Total Liabilities and Fund Balance		<u><u>(45,217)</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	590,882	28,707	4.9%	22,764	22,764	2,694	11.8%	27,341	61,590	4,040	6.6%
3200 State Grants	18,853	18,741	99.4%	497,633	497,633	94,392	19.0%	518,253	518,253	103,470	20.0%
3900 On-Behalf Payments	42,101	13,410	31.9%	42,140	47,964	14,056	29.3%	48,192	-	-	
Total Revenues	651,835	60,858	9.3%	562,537	568,361	111,142	19.6%	593,786	579,843	107,510	18.5%
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	114,231	17.5%	428,716	799,932	107,978	13.5%	480,891	700,000	112,049	16.0%
Total Expenditures	651,835	114,231	17.5%	428,716	799,932	107,978	13.5%	480,891	700,000	112,049	16.0%
Ending Fund Balance	246,382	193,009		246,382	(119,010)	115,724		112,561	(120,491)	(4,873)	
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	8,700	20.1%
1900 Local Contributions	-	50		35,750	22,955	455	2.0%	54,659	54,639	-	0.0%
3900 On-Behalf Payments	4,627	1,472	31.8%	4,627	9,185	2,798	30.5%	9,594	-	-	
5210 Operating Transfers In	93,175	-	0.0%	95,170	97,170	3,500	3.6%	24,213	55,268	-	0.0%
Total Revenues	137,652	2,941	2.1%	167,643	159,406	8,849	5.6%	134,897	153,108	8,700	5.7%
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	113,546	76,472	67.3%	112,412	107,959	79,789	73.9%	21,326	24,448	-	0.0%
2200 Instructional Staff Support	17,864	-	0.0%	4,556	26,939	-	0.0%	70,139	115,979	19,027	16.4%
2700 Transportation	-	-		-	-	-		830	830	830	
3300 Community Services	39,850	5,876	14.7%	39,608	17,473	11,250	64.4%	5,034	12,001	-	0.0%
Total Expenditures	171,260	82,348	48.1%	156,576	152,371	91,039	59.7%	97,329	153,258	19,857	13.0%
Ending Fund Balance	(6,468)	(52,267)		27,140	23,108	(66,117)		16,073	(21,645)	(32,652)	

As of October 31, 2016

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	217,694		Due To Other Funds	(21,606)
	Deferred Outflows - Pension Contributions	<u>16,627</u>		Unfunded Pension Liabilities	(89,660)
Total Assets		<u><u>234,320</u></u>		Deferred Inflows - Pension Investments	<u>(6,749)</u>
					(118,015)
			Fund Balance		
				Beginning Balance	(86,409)
				Revenues	(109,723)
				Expenditures	<u>79,827</u>
			Total Fund Balance		<u>(116,305)</u>
			Total Liabilities and Fund Balance		<u><u>(234,320)</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	290,375		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>345,374</u></u>	Total Liabilities		(318,913)
			Fund Balance		
				Beginning Balance	-
				Revenues	(236,488)
				Expenditures	<u>210,027</u>
			Total Fund Balance		<u>(26,461)</u>
			Total Liabilities and Fund Balance		<u><u>(345,374)</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	303	303	100.0%	607	607	103	16.9%	417	426	148	34.7%
1800 Daycare Fees	449,697	97,182	21.6%	300,487	305,139	134,969	44.2%	399,442	256,364	181,528	70.8%
3900 On-Behalf Payments	38,142	12,238	32.1%	38,457	77,780	24,127	31.0%	82,719	-	-	
5210 Operating Transfers In	-	-		-	-	-		-	9,871	-	0.0%
Total Revenues	488,142	109,723	22.5%	339,551	383,526	159,199	41.5%	482,578	266,660	181,676	68.1%
Non-Operating Funds											
Beginning Balance	86,409	86,409	100.0%	12,029	12,029	12,029	100.0%	99,462	99,462	99,462	100.0%
Adult Education Expenditures											
1100 Instruction	14,671	6,014	41.0%	42,663	42,727	5,472	12.8%	50,567	51,383	13,557	26.4%
2200 Instructional Staff Support	468,471	73,354	15.7%	217,521	480,053	106,103	22.1%	517,691	446,864	137,489	30.8%
5200 Operating Transfers Out	5,000	459	9.2%	4,987	5,000	4,987	99.7%	1,753	1,753	1,753	100.0%
Total Expenditures	488,142	79,827	16.4%	265,171	527,780	116,562	22.1%	570,011	500,000	152,798	30.6%
Ending Fund Balance	86,409	116,305		86,409	(132,225)	54,666		12,029	(133,878)	128,340	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	785,756	197,570	25.1%	739,239	746,295	166,954	22.4%	663,178	714,200	141,454	19.8%
3900 On-Behalf Payments	121,392	38,918	32.1%	122,302	108,593	33,056	30.4%	113,333	-	-	
5210 Operating Transfers In	-	-		24,230	-	-		183,099	-	-	
Total Revenues	907,148	236,488	26.1%	885,771	854,889	200,010	23.4%	959,610	714,200	141,454	19.8%
Non-Operating Funds											
Beginning Balance	-	-		-	-	-		(173,683)	(173,683)	(173,683)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	907,148	210,027	23.2%	885,771	885,681	198,770	22.4%	785,927	755,799	161,811	21.4%
2200 Instructional Staff Support	-	-		-	-	-		-	1,270	-	0.0%
Total Expenditures	907,148	210,027	23.2%	885,771	885,681	198,770	22.4%	785,927	757,069	161,811	21.4%
Ending Fund Balance	-	26,461		-	(30,792)	1,240		-	(216,552)	(194,040)	

As of October 31, 2016

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	3,745,639	Accounts Payable	(14,992)
Due From Other Funds	<u>675,920</u>	Due To Other Funds	<u>(2,426)</u>
Total Assets	<u><u>4,421,559</u></u>	Total Liabilities	(17,418)
		Fund Balance	
		Beginning Balance	(1,898,883)
		Revenues	(2,664,643)
		Expenditures	<u>159,385</u>
		Total Fund Balance	<u>(4,404,141)</u>
		Total Liabilities and Fund Balance	<u><u>(4,421,559)</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	771	3.1%	1,734	26,368	284	1.1%	829	1,902	1,207	63.4%	
1900	Local Contributions	2,577,905	2,663,872	103.3%	836,604	2,489,916	255,187	10.2%	1,217,022	1,407,635	391,410	27.8%	
Total Revenues		2,602,605	2,664,643	102.4%	838,338	2,516,284	255,471	10.2%	1,217,851	1,409,536	392,616	27.9%	
Non-Operating Funds													
Beginning Balance		1,898,883	1,898,883	100.0%	1,986,837	1,986,837	1,986,837	100.0%	1,810,488	1,810,488	1,810,488	100.0%	
Trust & Agency Expenditures													
3300	Trust & Agency Expenditures	3,086,127	159,385	5.2%	926,292	2,339,630	561,015	24.0%	1,041,502	1,593,372	913,412	57.3%	
Total Expenditures		3,086,127	159,385	5.2%	926,292	2,339,630	561,015	24.0%	1,041,502	1,593,372	913,412	57.3%	
Ending Fund Balance		1,415,361	4,404,141		1,898,883	2,163,491	1,681,292		1,986,837	1,626,652	1,289,692		