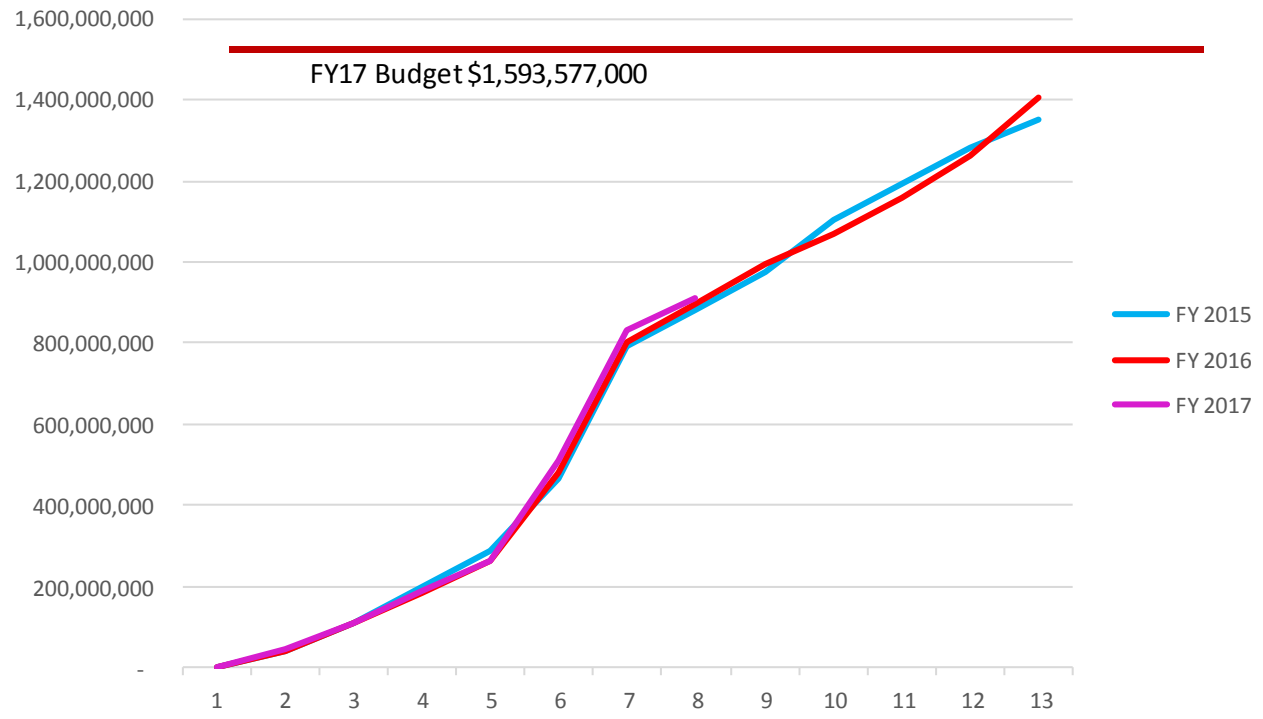
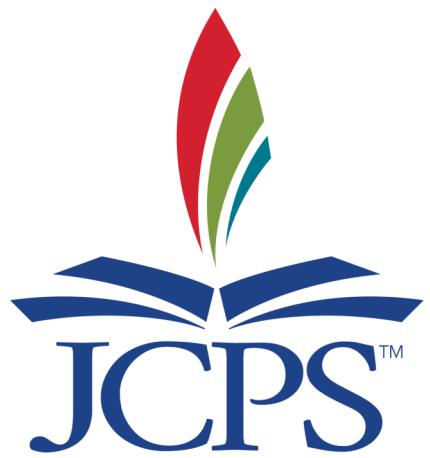
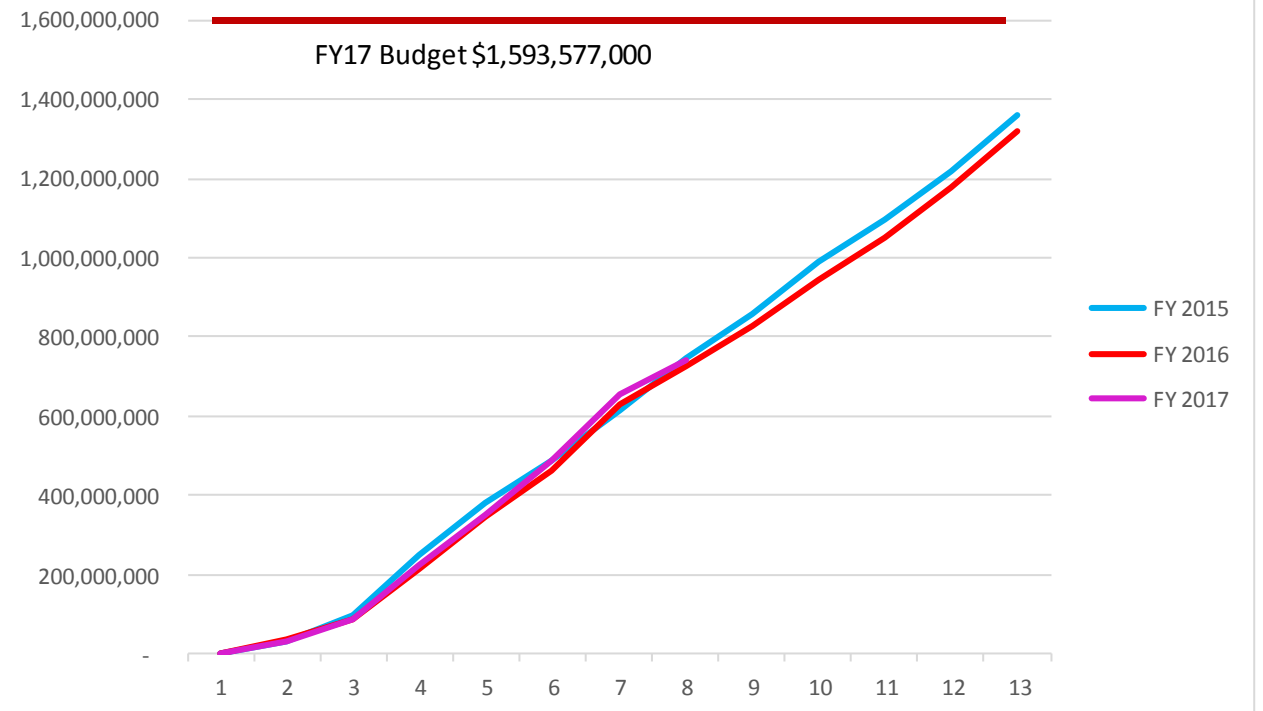


Comparative Revenues by Month (All Funds)



January Financial Report

Comparative Expenditures by Month (All Funds)



JCPSTM
JEFFERSON COUNTY PUBLIC SCHOOLS

Monthly Financial Report
Through January 31, 2017

	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	418,035,515	96.3%	416,365,932	416,965,738	386,111,634	92.6%	397,722,644	397,952,915	381,529,010	95.9%
Occupational Taxes	160,930,927	68,659,156	42.7%	151,821,629	148,215,000	65,946,166	44.5%	139,825,242	140,812,000	60,494,665	43.0%
Other Taxes	49,343,519	18,914,035	38.3%	47,796,163	51,920,531	19,747,888	38.0%	49,482,553	47,820,859	19,513,450	40.8%
Local Grants	11,970,471	5,827,820	48.7%	10,366,063	7,024,157	3,417,396	48.7%	9,722,887	6,949,809	2,310,717	33.2%
State Sources											
SEEK Program	258,776,412	152,077,083	58.8%	266,225,294	267,066,168	155,976,688	58.4%	267,901,401	270,018,985	156,790,420	58.1%
Other State Revenues	242,425,945	135,634,334	55.9%	241,650,789	219,782,444	124,005,566	56.4%	235,648,526	221,197,991	21,164,183	9.6%
KSFCC Allocation	7,900,000	4,054,521	51.3%	9,449,764	7,200,000	5,852,933	81.3%	8,171,637	7,489,499	5,455,444	72.8%
Federal Grants	162,540,710	62,858,419	38.7%	154,960,283	157,861,176	76,724,587	48.6%	142,624,911	150,417,821	69,235,224	46.0%
Interest	1,927,830	1,069,867	55.5%	1,707,887	1,115,663	573,326	51.4%	1,406,086	1,324,181	447,758	33.8%
Other Sources	153,140,771	46,527,805	30.4%	121,680,444	109,336,464	56,383,886	51.6%	153,919,784	111,799,108	61,459,414	55.0%
Total Revenues	1,483,214,400	913,658,554	61.6%	1,422,024,248	1,386,487,340	894,740,069	64.5%	1,406,425,671	1,355,783,169	778,400,285	57.4%
Non-Operating Funds											
Beginning Balance	275,814,746	276,049,819	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	692,344,099	356,134,928	51.4%	652,745,258	655,260,848	351,512,079	53.6%	627,060,444	649,008,139	278,198,529	42.9%
2100 Student Support	60,285,352	32,030,220	53.1%	56,468,738	54,593,004	30,428,315	55.7%	53,898,592	54,472,160	23,454,654	43.1%
2200 Instructional Staff Support	142,660,442	71,893,327	50.4%	134,035,510	130,163,663	70,428,191	54.1%	137,183,917	129,014,498	53,028,725	41.1%
2300 District Administration	5,425,971	2,666,671	49.1%	4,621,076	5,027,919	2,426,610	48.3%	4,074,121	3,943,950	1,962,984	49.8%
2400 School Administration	92,721,861	48,700,809	52.5%	86,072,917	90,756,236	48,294,081	53.2%	86,706,811	92,296,347	40,098,083	43.4%
2500 Business Support	47,738,685	22,954,115	48.1%	41,900,407	47,577,100	22,836,251	48.0%	40,124,691	48,873,656	26,011,591	53.2%
2600 Plant Operations & Maintenance	119,474,285	59,488,191	49.8%	109,856,871	122,537,223	59,218,562	48.3%	107,834,439	119,316,454	56,076,891	47.0%
2700 Transportation	88,466,027	43,563,427	49.2%	76,843,086	87,260,310	42,010,828	48.1%	80,816,392	82,106,975	40,113,326	48.9%
2900 Other Instruction Support	32,014	17,437	54.5%	31,659	30,557	17,141	56.1%	27,404	29,600	13,335	45.0%
3100 Food Service	90,598,851	32,757,764	36.2%	64,677,028	89,433,203	31,482,819	35.2%	62,642,116	85,513,669	34,280,947	40.1%
3200 Daycare Operations	651,835	223,851	34.3%	428,716	799,932	225,838	28.2%	480,891	700,000	247,688	35.4%
3300 Community Services	15,952,192	7,153,353	44.8%	10,594,332	14,190,218	5,893,277	41.5%	10,832,335	11,365,299	2,116,991	18.6%
4600 Site Improvement	58,644,245	19,336,624	33.0%	54,066,234	49,644,079	26,430,413	53.2%	47,130,013	50,898,622	27,910,407	54.8%
5100 Debt Service	52,370,714	40,622,797	77.6%	47,166,053	51,668,297	34,805,001	67.4%	109,068,409	55,012,657	59,206,344	107.6%
5200 Operating Transfers Out	51,193,389	33,840,012	66.1%	51,191,539	51,126,778	34,133,429	66.8%	59,609,950	46,944,797	31,503,279	67.1%
5300 Contingency	94,376,028	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%
Total Expenditures	1,612,935,989	771,383,524	47.8%	1,390,699,424	1,522,243,788	760,142,833	49.9%	1,427,490,525	1,503,739,977	674,223,774	44.8%
Ending Fund Balance	146,093,157	418,324,850		276,049,819	108,968,547	379,322,231		244,724,995	117,752,481	369,966,359	

As of January 31, 2017

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	383,390,995	Due To Other Funds	(101,715,915)
Investments	56,717,156	Accounts Payable	(165,008)
Accounts Receivable	1,061,215	Accrued Expenditures	<u>(66,896,164)</u>
Due From Other Funds	24,306,013		
Inventory	<u>2,862,157</u>	Total Liabilities	(168,777,087)
Total Assets	<u>468,337,536</u>	Fund Balance	
		Beginning Balance	(132,975,573)
		Revenues	(739,870,197)
		Expenditures	<u>573,285,321</u>
		Total Fund Balance	<u>(299,560,449)</u>
		Total Liabilities and Fund Balance	<u>(468,337,536)</u>

General Fund holds funds that are required to be spent for the direct or indirect instruction of our students. These are the most flexible district funds.

	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	382,761,204	95.7%	382,661,970	384,395,024	352,407,672	91.7%	365,574,681	365,809,741	349,381,047	95.5%	
1115 Delinquent Property Taxes	5,000,000	2,556,479	51.1%	5,017,004	5,500,000	2,976,368	54.1%	5,499,426	5,756,725	3,009,510	52.3%	
1117 Motor Vehicle Taxes	27,968,388	12,507,253	44.7%	26,860,776	28,282,326	11,292,773	39.9%	27,259,351	26,219,231	12,231,546	46.7%	
1119 Franchise Taxes	9,626,131	68,993	0.7%	9,444,437	9,806,898	235,806	2.4%	9,136,124	8,155,533	1,069,296	13.1%	
1131 Occupational License Taxes	160,930,927	68,659,156	42.7%	151,821,629	148,215,000	65,946,166	44.5%	139,825,242	140,812,000	60,494,665	43.0%	
1191 Omitted Property Taxes	4,737,000	1,859,536	39.3%	4,736,565	6,768,000	3,230,063	47.7%	6,024,344	6,117,000	1,639,792	26.8%	
1280 Revenue in Lieu of Taxes	2,012,000	1,921,774	95.5%	1,737,381	1,563,307	2,012,879	128.8%	1,563,307	1,572,370	1,563,307	99.4%	
1300 Tuition	529,000	146,008	27.6%	647,118	586,509	47,966	8.2%	586,509	791,000	311,140	39.3%	
1510 Interest Income	1,900,000	856,309	45.1%	1,383,108	1,059,000	427,266	40.3%	1,151,761	1,300,000	318,334	24.5%	
1900 Other Local Revenues	4,126,000	1,064,515	25.8%	4,132,269	1,136,300	934,645	82.3%	4,034,360	4,273,400	849,563	19.9%	
3111 State SEEK Revenues	258,776,412	152,077,083	58.8%	266,225,294	267,066,168	155,976,688	58.4%	267,901,401	270,018,985	156,790,420	58.1%	
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	873,924	50.0%	1,747,934	1,602,300	873,990	54.5%	1,602,314	1,748,000	728,325	41.7%	
3900 On-Behalf Payments	190,927,188	111,694,721	58.5%	189,562,894	171,073,931	100,160,784	58.5%	185,420,795	174,872,653	-	0.0%	
4100 Unrestricted Federal Revenues	4,700	8,095	172.2%	4,728	5,000	9,289	185.8%	4,959	8,300	2,577	31.0%	
5220 Indirect Cost Transfers	5,808,743	2,815,147	48.5%	6,576,164	6,097,895	3,536,753	58.0%	3,009,041	2,865,247	1,661,656	58.0%	
Total Revenues	1,074,498,304	739,870,197	68.9%	1,053,005,022	1,033,575,659	700,069,107	67.7%	1,019,011,598	1,010,691,185	590,051,177	58.4%	
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	426,422,068	218,348,613	51.2%	406,012,498	414,463,922	220,538,218	53.2%	396,844,637	402,059,877	215,612,104	53.6%	
0200 Employee Benefits	158,439,183	86,312,140	54.5%	150,374,948	136,541,415	77,688,071	56.9%	143,137,331	140,372,087	11,570,192	8.2%	
0300 Professional/Technical Services	377,004	79,543	21.1%	269,358	455,081	114,623	25.2%	363,355	514,734	162,225	31.5%	
0400 Property Services	379,733	170,935	45.0%	319,838	356,157	180,428	50.7%	274,863	311,505	130,761	42.0%	
0500 Other Purchased Services	719,729	219,275	30.5%	546,971	782,013	244,478	31.3%	656,923	933,320	259,287	27.8%	
0600 Supplies	14,239,107	5,643,330	39.6%	8,329,399	12,835,966	5,680,934	44.3%	9,126,978	13,659,132	6,227,627	45.6%	
0700 Property	2,470,923	1,502,285	60.8%	2,170,028	2,806,134	1,240,402	44.2%	2,615,266	3,482,846	1,584,174	45.5%	
0800 Miscellaneous	749,032	38,875	5.2%	115,720	2,385,136	48,365	2.0%	473,265	5,431,894	416,650	7.7%	
1100 Instruction	603,796,779	312,314,995	51.7%	568,138,760	570,625,824	305,735,518	53.6%	553,492,617	566,765,394	235,963,021	41.6%	
Student Support (Attendance, Guidance, Health)												
0100 Salaries	38,202,438	20,364,735	53.3%	36,408,712	36,681,432	20,117,405	54.8%	35,541,627	36,503,616	19,558,341	53.6%	
0200 Employee Benefits	13,621,033	7,797,692	57.2%	13,407,483	12,248,224	6,993,237	57.1%	12,724,604	12,246,755	990,761	8.1%	
0300 Professional/Technical Services	1,610,956	712,606	44.2%	1,611,196	1,654,973	773,946	46.8%	1,335,783	1,281,773	626,481	48.9%	
0400 Property Services	69,216	51,767	74.8%	59,858	62,848	60,405	96.1%	68,508	67,232	55,161	82.0%	
0500 Other Purchased Services	162,316	66,917	41.2%	140,040	231,197	80,642	34.9%	212,282	200,543	109,324	54.5%	
0600 Supplies	254,392	117,179	46.1%	191,732	363,702	57,457	15.8%	145,328	330,612	71,149	21.5%	
0700 Property	66,282	15,825	23.9%	76,362	77,865	17,284	22.2%	105,511	120,241	72,503	60.3%	
0800 Miscellaneous	37,902	18,356	48.4%	35,263	28,092	20,168	71.8%	36,499	39,446	21,879	55.5%	
2100 Student Support	54,024,535	29,145,076	53.9%	51,930,646	51,348,333	28,120,544	54.8%	50,170,141	50,790,217	21,505,599	42.3%	
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100 Salaries	69,032,336	35,522,580	51.5%	64,858,702	67,021,565	35,496,504	53.0%	64,028,490	63,078,792	33,796,608	53.6%	
0200 Employee Benefits	24,469,212	13,921,549	56.9%	24,086,216	22,263,385	12,672,076	56.9%	23,167,483	19,787,384	2,271,175	11.5%	
0300 Professional/Technical Services	2,838,375	367,790	13.0%	1,124,984	1,373,936	633,698	46.1%	1,511,632	2,269,847	500,078	22.0%	
0400 Property Services	77,634	22,782	29.3%	67,188	74,799	42,858	57.3%	34,391	36,780	24,186	65.8%	
0500 Other Purchased Services	485,231	189,270	39.0%	406,450	467,585	198,332	42.4%	309,034	437,808	133,497	30.5%	
0600 Supplies	2,344,316	1,172,724	50.0%	2,300,398	2,767,175	1,291,418	46.7%	2,444,198	2,860,920	1,423,709	49.8%	
0700 Property	2,833,988	1,743,248	61.5%	2,124,558	2,565,345	1,238,304	48.3%	1,849,847	2,547,282	1,272,196	49.9%	
0800 Miscellaneous	92,560	17,378	18.8%	69,194	93,226	13,830	14.8%	148,683	197,600	113,644	57.5%	
2200 Instructional Staff Support	102,173,652	52,957,320	51.8%	95,037,690	96,627,017	51,587,020	53.4%	93,493,757	91,216,414	39,535,092	43.3%	

		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	2,690,209	1,347,773	50.1%	2,346,130	2,552,839	1,248,066	48.9%	2,421,443	2,380,388	1,311,381	55.1%
0200	Employee Benefits	637,375	517,264	81.2%	860,875	963,320	475,725	49.4%	868,592	700,522	129,349	18.5%
0300	Professional/Technical Services	1,400,000	501,634	35.8%	935,520	1,137,953	443,741	39.0%	469,820	591,512	311,553	52.7%
0400	Property Services	300	-	0.0%	203	210	-	0.0%	203	205	-	0.0%
0500	Other Purchased Services	245,516	36,818	15.0%	49,404	59,276	20,078	33.9%	62,189	56,698	24,633	43.4%
0600	Supplies	175,114	57,298	32.7%	68,287	119,339	31,474	26.4%	63,348	73,259	37,291	50.9%
0700	Property	45,709	17,577	38.5%	21,084	29,008	4,034	13.9%	6,979	13,643	4,520	33.1%
0800	Miscellaneous	89,250	80,438	90.1%	90,502	93,101	84,722	91.0%	95,208	97,174	95,108	97.9%
2300	District Administration	5,283,473	2,558,801	48.4%	4,372,005	4,955,046	2,307,839	46.6%	3,987,782	3,913,401	1,913,834	48.9%
School Administration (Principal's Office)												
0100	Salaries	61,304,882	32,578,502	53.1%	58,236,133	60,493,052	33,062,050	54.7%	58,904,803	60,183,641	32,966,560	54.8%
0200	Employee Benefits	22,086,609	12,579,996	57.0%	21,925,375	21,181,618	11,841,400	55.9%	21,829,812	22,004,449	3,679,115	16.7%
0300	Professional/Technical Services	304,275	110,174	36.2%	399,709	468,324	213,468	45.6%	258,066	421,709	141,994	33.7%
0400	Property Services	550,100	263,571	47.9%	285,231	429,070	173,562	40.5%	383,070	524,421	186,218	35.5%
0500	Other Purchased Services	872,929	401,026	45.9%	712,301	884,863	412,838	46.7%	730,940	974,425	425,827	43.7%
0600	Supplies	5,577,145	1,733,646	31.1%	2,624,323	4,893,322	1,616,605	33.0%	2,823,746	5,735,857	1,802,999	31.4%
0700	Property	1,718,728	917,063	53.4%	1,652,518	2,150,362	854,475	39.7%	1,572,295	2,071,109	783,963	37.9%
0800	Miscellaneous	108,222	35,559	32.9%	69,738	108,945	37,843	34.7%	79,426	201,581	41,509	20.6%
2400	School Administration	92,522,890	48,619,536	52.5%	85,905,328	90,609,556	48,212,242	53.2%	86,582,157	92,117,193	40,028,184	43.5%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	20,709,800	10,627,370	51.3%	17,158,490	18,176,620	9,549,970	52.5%	17,621,883	18,751,279	9,876,091	52.7%
0200	Employee Benefits	9,254,584	5,284,305	57.1%	10,603,921	10,292,532	5,922,072	57.5%	8,165,841	8,718,425	2,319,342	26.6%
0300	Professional/Technical Services	1,735,749	805,157	46.4%	1,481,519	1,833,507	928,460	50.6%	1,120,434	1,864,257	553,746	29.7%
0400	Property Services	530,715	102,955	19.4%	277,900	317,539	114,271	36.0%	341,278	665,889	180,078	27.0%
0500	Other Purchased Services	6,241,880	2,993,211	48.0%	4,492,006	6,896,954	2,785,503	40.4%	4,756,254	5,785,170	3,662,923	63.3%
0600	Supplies	2,135,076	731,692	34.3%	1,427,057	1,679,679	234,046	13.9%	1,134,931	2,410,588	404,096	16.8%
0700	Property	4,909,310	1,673,428	34.1%	4,920,200	6,620,699	2,567,460	38.8%	5,288,253	8,634,834	3,998,790	46.3%
0800	Miscellaneous	527,367	82,523	15.6%	266,121	488,362	70,071	14.3%	342,499	354,452	164,372	46.4%
2500	Business Support	46,044,482	22,300,641	48.4%	40,627,214	46,305,891	22,171,852	47.9%	38,771,374	47,184,894	21,159,437	44.8%

	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	49,761,980	26,038,195	52.3%	48,631,070	50,520,251	26,831,784	53.1%	48,197,068	50,849,831	26,857,699	52.8%
0200 Employee Benefits	22,384,048	11,875,076	53.1%	21,083,818	24,360,601	11,285,655	46.3%	20,441,825	22,004,126	7,414,844	33.7%
0300 Professional/Technical Services	1,377,463	495,263	36.0%	1,233,298	1,421,659	670,798	47.2%	906,166	1,263,304	466,604	36.9%
0400 Property Services	15,179,110	5,651,126	37.2%	11,213,407	14,299,767	6,623,948	46.3%	10,470,147	14,353,298	6,469,509	45.1%
0500 Other Purchased Services	2,230,888	471,606	21.1%	1,883,041	2,453,414	(480,072)	-19.6%	660,740	2,545,341	(377,236)	-14.8%
0600 Supplies	26,214,471	13,578,481	51.8%	23,757,112	26,931,669	13,169,196	48.9%	25,137,131	25,710,448	14,081,921	54.8%
0700 Property	1,904,140	1,165,702	61.2%	1,821,116	2,308,688	988,304	42.8%	1,607,586	2,462,030	848,015	34.4%
0800 Miscellaneous	123,590	67,194	54.4%	102,576	131,389	65,470	49.8%	110,807	127,002	74,483	58.6%
2600 Plant Operations & Maintenance	119,175,689	59,342,644	49.8%	109,725,438	122,427,438	59,155,082	48.3%	107,531,470	119,315,380	55,835,838	46.8%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	42,193,722	23,033,938	54.6%	42,737,900	43,430,670	23,620,204	54.4%	43,017,665	38,236,751	23,657,957	61.9%
0200 Employee Benefits	18,534,798	10,305,465	55.6%	19,366,203	19,242,826	9,712,607	50.5%	19,003,243	18,254,990	6,497,444	35.6%
0300 Professional/Technical Services	117,905	(1,076,863)	-913.3%	(1,831,680)	120,350	(983,570)	-817.3%	(2,863,009)	165,838	(524,993)	-316.6%
0400 Property Services	49,008	17,852	36.4%	13,374	33,136	2,206	6.7%	10,815	16,575	8,990	54.2%
0500 Other Purchased Services	2,855,930	1,643,477	57.5%	2,888,484	4,345,752	1,720,807	39.6%	3,224,823	4,835,299	2,283,802	47.2%
0600 Supplies	13,359,567	5,127,370	38.4%	10,476,858	13,051,897	5,991,939	45.9%	11,162,927	12,343,170	7,089,605	57.4%
0700 Property	9,041,093	3,416,605	37.8%	910,249	4,723,343	718,446	15.2%	3,324,865	4,365,735	307,435	7.0%
0800 Miscellaneous	259,935	25,053	9.6%	44,329	287,987	21,378	7.4%	38,629	255,798	21,405	8.4%
2700 Transportation	86,411,958	42,492,896	49.2%	74,605,717	85,235,960	40,804,017	47.9%	76,919,959	78,474,157	39,341,645	50.1%
Other Instructional Support (Teacherpreneur)											
0100 Salaries	30,301	16,697	55.1%	30,114	29,038	16,399	56.5%	26,193	29,600	12,805	43.3%
0200 Employee Benefits	1,713	740	43.2%	1,545	1,519	742	48.8%	1,211	-	530	
2900 Other Instruction Support	32,014	17,437	54.5%	31,659	30,557	17,141	56.1%	27,404	29,600	13,335	45.0%
Food Service (School Cafeteria Operation)											
0100 Salaries	-	3,167		-	28,400	-	0.0%	15,871	-	530	
0200 Employee Benefits	-	460		-	9,596	-	0.0%	3,021	-	870	
0800 Miscellaneous	12,000	-		10,599	-	-		-	-	-	
3100 Food Service	12,000	3,627	30.2%	10,599	37,996	-	0.0%	18,892	-	1,400	

	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	1,067,962	52.1%	1,837,644	2,029,658	1,131,167	55.7%	1,854,262	1,982,970	1,081,829	54.6%	
0200 Employee Benefits	661,072	393,809	59.6%	658,870	687,787	398,714	58.0%	687,333	650,153	99,629	15.3%	
0300 Professional/Technical Services	2,160	1,069	49.5%	(5,003)	350	50	14.3%	(7,669)	1,254	779	62.1%	
0400 Property Services	-	(33)		670	790	790	100.0%	765	813	-	0.0%	
0500 Other Purchased Services	15,107	2,684	17.8%	4,234	12,460	5,424	43.5%	3,109	18,292	8,494	46.4%	
0600 Supplies	14,365	2,221	15.5%	4,054	21,763	3,508	16.1%	2,130	26,358	9,523	36.1%	
0700 Property	5,317	3,104	58.4%	6,185	7,781	-	0.0%	(126)	4,096	2,212	54.0%	
0800 Miscellaneous	4,059	(36)	-0.9%	10,955	15,513	6,637	42.8%	369	14,109	1,112	7.9%	
3300 Community Services	2,749,969	1,470,782	53.5%	2,517,609	2,776,102	1,546,291	55.7%	2,540,172	2,698,044	1,203,579	44.6%	
Architectural & Engineering (District Supervising Architects)												
0100 Salaries	700,341	370,098	52.8%	675,043	676,429	370,526	54.8%	648,360	655,702	356,412	54.4%	
0200 Employee Benefits	199,879	149,752	74.9%	252,182	1,750,813	131,256	7.5%	238,483	242,920	48,500	20.0%	
0300 Professional/Technical Services	4,900	740	15.1%	-	-	-		-	-	-		
0400 Property Services	1,000	903	90.3%	-	-	-		-	-	-		
0500 Other Purchased Services	18,040	3,655	20.3%	-	-	-		-	-	-		
0600 Supplies	23,401	4,820	20.6%	-	-	-		-	-	-		
0700 Property	10,000	2,522	25.2%	-	-	-		-	-	-		
0800 Miscellaneous	2,700	1,000	37.0%	-	-	-		-	-	-		
4300 Architectural & Engineering	960,261	533,490	55.6%	927,225	2,427,243	501,783	20.7%	886,842	898,622	404,913	45.1%	
5200 Operating Transfers Out	1,955,368	1,528,076	78.1%	5,407,440	2,512,675	1,701,652	67.7%	5,461,710	2,422,113	217,900	9.0%	
5300 Contingency	94,376,028	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%	
Total Expenditures	1,209,519,097	573,285,321	47.4%	1,039,237,330	1,148,094,059	561,860,980	48.9%	1,019,884,277	1,130,068,587	457,123,776	40.5%	
Ending Fund Balance	(2,280,292)	299,560,449		132,975,573	4,689,481	257,416,008		119,207,881	622,599	253,007,961		

As of January 31, 2017

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	22,745,794	Due To Other Funds	<u>(23,259,629)</u>
Accounts Receivable	<u>412,042</u>		
		Total Liabilities	(23,259,629)
Total Assets	<u>23,157,836</u>	Fund Balance	
		Beginning Balance	(14,710,507)
		Revenues	(55,997,586)
		Expenditures	<u>70,809,886</u>
		Total Fund Balance	<u>101,793</u>
		Total Liabilities and Fund Balance	<u>(23,157,836)</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	2,657	2,657	100.0%	5,630	1,397	2,493	178.5%	3,252	2,995	2,104	70.2%	
1700 Student Fees	41,858	-	0.0%	120	68,383	120	0.2%	2,950	70,293	1,910	2.7%	
1900 Local Grants and Contributions	9,105,317	2,993,558	32.9%	9,339,816	4,475,407	2,902,969	64.9%	8,435,955	5,542,174	1,911,307	34.5%	
3200 State Grants	36,667,050	16,434,048	44.8%	36,489,591	33,565,096	16,235,644	48.4%	34,228,808	34,501,996	15,594,566	45.2%	
4300 Direct Federal Grants	16,714,255	6,916,118	41.4%	16,335,656	15,695,057	6,360,002	40.5%	16,232,111	16,494,960	7,075,444	42.9%	
4500 Federal Grants Through State	76,545,544	26,059,110	34.0%	76,354,713	74,593,805	36,703,909	49.2%	71,965,954	75,072,024	32,093,010	9.4%	
4700 Federal Grants Thru Intermediary	1,062,733	673,026	63.3%	1,029,222	631,688	476,717	75.5%	905,479	851,788	407,849	3767.7%	
4810 Medicaid Reimbursement	4,085,400	1,390,533	34.0%	2,021,973	2,048,478	1,444,329	70.5%	2,038,259	3,190,381	1,296,697	12.8%	
5210 Operating Transfers In	1,867,193	1,528,535	81.9%	2,308,124	2,454,264	1,703,139	69.4%	2,345,069	2,544,264	219,653	51.0%	
Total Revenues	146,092,007	55,997,586	38.3%	143,884,845	133,533,575	65,829,321	49.3%	136,157,837	138,270,875	58,602,540	42.4%	
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	84,893,496	42,298,935	49.8%	82,308,738	81,840,472	44,781,279	54.7%	72,605,803	81,388,188	41,823,134	51.4%	
2100 Student Support	6,260,817	2,885,144	46.1%	4,538,092	3,244,671	2,307,770	71.1%	3,728,451	3,681,943	1,949,055	52.9%	
2200 Instructional Staff Support	39,999,405	18,788,820	47.0%	38,775,743	33,029,655	18,639,978	56.4%	43,102,330	37,233,970	13,216,116	35.5%	
2300 District Administration	142,498	107,870	75.7%	249,071	72,873	118,771	163.0%	86,339	30,549	49,150	160.9%	
2400 School Administration	198,971	81,273	40.8%	167,589	146,680	81,839	55.8%	124,654	179,154	69,899	39.0%	
2500 Business Support	1,694,203	653,474	38.6%	1,273,193	1,271,209	664,399	52.3%	1,353,317	1,688,761	4,852,153	287.3%	
2600 Plant Operations & Maintenance	190,133	113,130	59.5%	79,896	25,700	39,134	152.3%	299,232	1,074	241,053	22452.1%	
2700 Transportation	2,054,069	1,070,531	52.1%	2,237,369	2,024,350	1,206,812	59.6%	3,895,603	3,631,988	770,851	21.2%	
3300 Community Services	9,849,938	3,691,388	37.5%	7,188,039	9,057,013	3,761,651	41.5%	7,245,627	7,061,881	-	1.2%	
4600 Site Improvement	-	-		49,678	-	49,436		96,499	-	85,240		
5200 Operating Transfers Out	2,432,021	1,119,322	46.0%	2,927,078	2,933,826	1,584,415	54.0%	3,009,041	2,998,667	1,661,656	0.0%	
Total Expenditures	147,715,551	70,809,886	47.9%	139,794,486	133,646,449	73,235,483	54.8%	135,546,896	138,104,728	68,587,916	49.7%	
Ending Fund Balance	13,086,963	(101,793)		14,710,507	10,507,274	3,213,986		10,620,148	10,175,354	23,831		

As of January 31, 2017

District Activity Funds (22) Balance Sheet

Assets			Fund Balance	
Due From Other Funds	1,516,911		Beginning Balance	(940,174)
	<u>1,516,911</u>		Revenues	(1,559,416)
Total Assets	<u><u>1,516,911</u></u>		Expenditures	<u>982,679</u>
			Total Fund Balance	<u>(1,516,911)</u>
			Total Liabilities and Fund Balance	<u><u>(1,516,911)</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	1,465,179	1,485,212	101.4%	1,447,241	1,154,550	1,151,947	99.8%	649,772	12,000	11,763	98.0%
1900 Local Grants and Contributions	73,475	74,204	101.0%	189,643	58,834	55,834	94.9%	69,910	-	8,000	
Total Revenues	1,538,654	1,559,416	101.3%	1,636,884	1,213,384	1,207,781	99.5%	719,682	12,000	19,763	164.7%
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	2,614,659	950,262	36.3%	1,256,914	1,758,185	441,397	25.1%	104,204	22,927	-	0.0%
2600 Plant Operations & Maintenance	108,463	32,417	29.9%	51,537	84,085	24,345	29.0%	3,737	-	-	
Total Expenditures	2,723,122	982,679	36.1%	1,308,451	1,842,270	465,743	25.3%	107,941	22,927	-	0.0%
Ending Fund Balance	(244,294)	1,516,911		940,174	(17,145)	1,353,779	-7896.1%	611,741	(10,927)	19,763	-180.9%
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 January 31, 2017

Building Fund (320) Balance Sheet

Assets			Fund Balance
Due From Other Funds	21,004,363		Beginning Balance
			Revenues
Total Assets	21,004,363		Expenditures
			(21,004,363)
		Total Fund Balance	
		Total Liabilities and Fund Balance	(21,004,363)

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	20,844,392		Due To Other Funds
Due From Other Funds	60,106,882		
			Total Liabilities
Total Assets	80,951,274		(1,863,779)
		Fund Balance	
		Beginning Balance	(99,415,706)
		Revenues	(9,057,718)
		Expenditures	29,385,929
		Total Fund Balance	(79,087,495)
		Total Liabilities and Fund Balance	(80,951,274)

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	35,274,311	102.8%	33,703,962	32,570,714	33,703,962	103.5%	32,147,963	32,143,174	32,147,963	100.0%
1900 Local Contributions	200,000	196,256	98.1%	203,786	200,000	195,411	97.7%	203,801	193,000	194,580	100.8%
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	35,470,567	102.3%	33,907,748	32,950,714	33,956,822	103.1%	32,791,709	32,820,563	32,584,738	99.3%
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	21,804,721	62.9%	26,812,943	32,950,714	21,509,289	65.3%	38,832,168	32,820,563	21,664,638	66.0%
Total Expenditures	34,680,000	21,804,721	62.9%	26,812,943	32,950,714	21,509,289	65.3%	38,832,168	32,820,563	21,664,638	66.0%
Ending Fund Balance	7,338,517	21,004,363		7,338,517	243,712	12,691,245		243,712	6,284,171	17,204,271	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	187,911		288,517	-	131,692		234,742	-	117,151	
1900 Local Contributions	196,202	202,917	103.4%	3,823,798	1,605,101	1,682,032	104.8%	7,287,205	1,605,101	2,658,125	165.6%
5100 Bond Proceeds	87,630,510	7,120,000	8.1%	55,015,000	45,093,293	15,160,000	33.6%	74,380,000	48,394,899	21,630,000	44.7%
5210 Operating Transfers In	-	1,546,889		4,543,586	-	1,554,648		15,964,380	-	1,576,023	
Total Revenues	87,826,712	9,057,718	10.3%	63,670,901	46,698,394	18,528,371	39.7%	97,866,327	50,000,000	25,981,299	52.0%
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	57,683,984	18,803,134	32.6%	53,089,331	47,216,836	25,879,195	54.8%	46,146,672	50,000,000	27,420,255	54.8%
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	-	3,016,848		3,603,567	-	3,601,181	
Total Expenditures	57,683,984	29,385,929	50.9%	57,209,793	47,216,836	29,117,786	61.7%	112,729,131	50,000,000	55,307,644	110.6%
Ending Fund Balance	129,558,434	79,087,495		99,415,706	92,436,156	82,365,183		92,954,598	107,817,402	78,491,057	

As of January 31, 2017

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(33,307,274)
Expenditures	33,307,274
	<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	7,250,168	Due To Other Funds	(5,129,750)
Due From Other Funds	1,044,545	Accounts Payable	(178)
Accounts Receivable	21,327	Bonds Payable	(3,339,736)
Inventory	2,056,846	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	(18,542,449)
Total Assets	32,857,120		
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	(18,410,461)
		Revenues	(30,423,599)
		Expenditures	34,519,389
			<hr/>
		Total Fund Balance	(14,314,671)
			<hr/>
		Total Liabilities and Fund Balance	(32,857,120)
			<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	4,054,521	51.3%	9,449,764	7,200,000	5,852,933	81.3%	8,171,637	7,489,499	5,455,444	72.8%
4300 Federal Direct Reimbursements	1,063,714	1,303,268	122.5%	2,607,925	1,650,000	1,303,962	79.0%	2,603,978	5,860,060	1,307,011	22.3%
5210 Operating Transfers In	43,407,000	27,949,485	64.4%	34,659,363	41,680,714	27,335,389	65.6%	35,173,067	41,522,263	28,045,947	67.5%
Total Revenues	52,370,714	33,307,274	63.6%	46,717,052	50,530,714	34,492,285	68.3%	45,948,682	54,871,822	34,808,401	63.4%
Debt Service Expenditures											
5100 Debt Service	52,370,714	33,307,274	63.6%	46,717,052	50,530,714	34,492,285	68.3%	45,948,682	54,871,822	34,808,401	63.4%
Total Expenditures	52,370,714	33,307,274	63.6%	46,717,052	50,530,714	34,492,285	68.3%	45,948,682	54,871,822	34,808,401	63.4%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	-	21,320		28,291	28,291	10,899	38.5%	15,085	18,859	8,713	46.2%
1600 Food Sales	5,930,000	1,809,610	30.5%	4,031,184	7,918,523	2,377,888	30.0%	5,929,215	8,126,200	3,555,062	43.7%
1900 Local Contributions	-	15,032		53,324	66,610	37,066	55.6%	40,011	143,866	48,690	33.8%
3200 State Grants	-	-		486,438	-	-		462,360	-	-	
3900 On-Behalf Payments	3,475,939	2,061,273	59.3%	3,494,478	3,471,962	1,951,365	56.2%	3,602,521	-	-	
4500 Federal Grants Through State	63,069,064	26,516,363	42.0%	53,236,062	59,867,415	30,435,668	50.8%	46,322,797	46,470,615	27,055,213	58.2%
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	30,423,599	42.0%	67,689,412	74,772,435	34,812,887	46.6%	61,839,403	57,291,676	30,667,678	53.5%
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	90,586,851	32,754,137	36.2%	64,666,429	89,395,207	31,482,819	35.2%	62,623,224	85,305,117	30,409,938	35.6%
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	1,695,780	50.0%	3,649,086	3,994,563	1,952,338	48.9%	-	-	-	
Total Expenditures	93,980,851	34,519,389	36.7%	68,315,515	94,527,353	33,526,130	35.5%	62,764,059	85,445,952	30,521,674	35.7%
Ending Fund Balance	(3,095,387)	14,314,671		18,410,461	(718,354)	20,323,321		19,036,564	(8,193,056)	20,107,225	

As of January 31, 2017

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities	
Due From Other Funds	291,206		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>316,393</u></u>		Total Liabilities	(146,047)
			Fund Balance	
			Beginning Balance	(246,382)
			Revenues	(147,815)
			Expenditures	<u>223,851</u>
			Total Fund Balance	<u>(170,346)</u>
			Total Liabilities and Fund Balance	<u><u>(316,393)</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	50,905		Due To Other Funds	(88,614)
Deferred Outflows - Pension Contributions	<u>2,864</u>		Unfunded Pension Liability	(15,445)
Total Assets	<u><u>53,769</u></u>		Deferred Inflows - Pension Investments	<u>(1,163)</u>
				(105,222)
			Fund Balance	
			Beginning Balance	(27,140)
			Revenues	(32,513)
			Expenditures	<u>111,106</u>
			Total Fund Balance	<u>51,453</u>
			Total Liabilities and Fund Balance	<u><u>(53,769)</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	561,229	30,095	5.4%	22,764	22,764	4,393	19.3%	27,341	61,590	9,929	16.1%
3200 State Grants	48,506	92,816	191.3%	497,633	497,633	224,939	45.2%	518,253	518,253	242,947	46.9%
3900 On-Behalf Payments	42,101	24,904	59.2%	42,140	47,964	26,104	54.4%	48,192	-	-	
Total Revenues	651,835	147,815	22.7%	562,537	568,361	255,436	44.9%	593,786	579,843	252,876	43.6%
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	223,851	34.3%	428,716	799,932	225,838	28.2%	480,891	700,000	247,688	35.4%
Total Expenditures	651,835	223,851	34.3%	428,716	799,932	225,838	28.2%	480,891	700,000	247,688	35.4%
Ending Fund Balance	246,382	170,346		246,382	(119,010)	142,159		112,561	(120,491)	4,854	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Program Fees	39,850	7,889	19.8%	32,096	30,096	16,096	53.5%	46,431	43,201	11,200	25.9%
1900 Local Contributions	-	21,890		35,750	22,955	25,575	111.4%	54,659	54,639	22,091	40.4%
3900 On-Behalf Payments	4,627	2,735	59.1%	4,627	9,185	5,197	56.6%	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	32,513	23.6%	167,643	159,406	50,368	31.6%	134,897	153,108	33,291	21.7%
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	112,346	83,564	74.4%	112,412	107,959	89,154	82.6%	21,326	24,448	16,615	68.0%
2200 Instructional Staff Support	19,064	10,247	53.7%	4,556	26,939	6,035	22.4%	70,139	115,979	28,883	24.9%
2700 Transportation	-	-		-	-	-		830	830	830	
3300 Community Services	44,922	17,295	38.5%	39,608	17,473	24,319	139.2%	5,034	12,001	-	0.0%
Total Expenditures	176,332	111,106	63.0%	156,576	152,371	119,509	78.4%	97,329	153,258	46,327	30.2%
Ending Fund Balance	(11,540)	(51,453)		27,140	23,108	(53,068)		16,073	(21,645)	(34,531)	

As of January 31, 2017

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	170,502		Due To Other Funds	(14,404)
	Deferred Outflows - Pension Contributions	<u>16,627</u>		Unfunded Pension Liabilities	(89,660)
Total Assets		<u><u>187,129</u></u>		Deferred Inflows - Pension Investments	<u>(6,749)</u>
					(110,813)
			Fund Balance		
			Beginning Balance	(86,409)	
			Revenues	(140,763)	
			Expenditures	<u>150,856</u>	
			Total Fund Balance	<u>(76,316)</u>	
			Total Liabilities and Fund Balance	<u><u>(187,129)</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	325,143		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>380,142</u></u>	Total Liabilities		(318,913)
			Fund Balance		
			Beginning Balance	-	
			Revenues	(534,944)	
			Expenditures	<u>473,715</u>	
			Total Fund Balance	<u>(61,229)</u>	
			Total Liabilities and Fund Balance	<u><u>(380,142)</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	473	473	100.0%	607	607	224	36.9%	417	426	249	58.6%
1800 Daycare Fees	449,527	117,563	26.2%	300,487	305,139	246,076	80.6%	399,442	256,364	325,251	126.9%
3900 On-Behalf Payments	38,142	22,727	59.6%	38,457	77,780	44,806	57.6%	82,719	-	-	-
5210 Operating Transfers In	-	-		-	-	-		-	9,871	-	0.0%
Total Revenues	488,142	140,763	28.8%	339,551	383,526	291,107	75.9%	482,578	266,660	325,500	122.1%
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	14,821	13,457	90.8%	42,663	42,727	17,940	42.0%	50,567	51,383	27,084	52.7%
2200 Instructional Staff Support	468,321	136,940	29.2%	217,521	480,053	195,157	40.7%	517,691	446,864	248,634	55.6%
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	150,856	30.9%	265,171	527,780	218,084	41.3%	570,011	500,000	277,471	55.5%
Ending Fund Balance	86,409	76,316		86,409	(132,225)	85,052		12,029	(133,878)	147,491	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	790,606	462,667	58.5%	739,239	746,295	361,951	48.5%	663,178	714,200	324,254	45.4%
3900 On-Behalf Payments	121,392	72,277	59.5%	122,302	108,593	61,389	56.5%	113,333	-	-	-
5210 Operating Transfers In	-	-		24,230	-	-		183,099	-	-	-
Total Revenues	911,998	534,944	58.7%	885,771	854,889	423,340	49.5%	959,610	714,200	324,254	45.4%
Non-Operating Funds											
Beginning Balance	-	-		-	-	-		(173,683)	(173,683)	(173,683)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	911,998	473,715	51.9%	885,771	885,681	446,792	50.4%	785,927	755,799	368,677	48.8%
2200 Instructional Staff Support	-	-		-	-	-		-	1,270	-	0.0%
Total Expenditures	911,998	473,715	51.9%	885,771	885,681	446,792	50.4%	785,927	757,069	368,677	48.7%
Ending Fund Balance	-	61,229		-	(30,792)	(23,451)		-	(216,552)	(218,105)	

As of January 31, 2017

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	2,005,985	Due To Other Funds	<u>(3,051)</u>
Due From Other Funds	<u>683,381</u>	Total Liabilities	(3,051)
Total Assets	<u><u>2,689,366</u></u>	Fund Balance	
		Beginning Balance	(1,898,950)
		Revenues	(2,761,253)
		Expenditures	<u>1,973,888</u>
		Total Fund Balance	<u>(2,686,315)</u>
		Total Liabilities and Fund Balance	<u><u>(2,689,366)</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	1,196	4.8%	1,734	26,368	752	2.9%	829	1,902	1,207	63.4%
1900 Local Contributions	2,791,679	2,760,057	98.9%	836,604	2,489,916	458,593	18.4%	1,217,022	1,407,635	391,410	27.8%
Total Revenues	2,816,379	2,761,253	98.0%	838,338	2,516,284	459,345	18.3%	1,217,851	1,409,536	392,616	27.9%
Non-Operating Funds											
Beginning Balance	1,898,950	1,898,950	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	3,307,363	1,973,888	59.7%	849,076	2,339,630	561,015	24.0%	1,041,502	1,593,372	913,412	57.3%
Total Expenditures	3,307,363	1,973,888	59.7%	849,076	2,339,630	561,015	24.0%	1,041,502	1,593,372	913,412	57.3%
Ending Fund Balance	1,407,966	2,686,315		1,898,950	2,086,342	1,808,017		1,909,688	1,549,503	1,212,543	