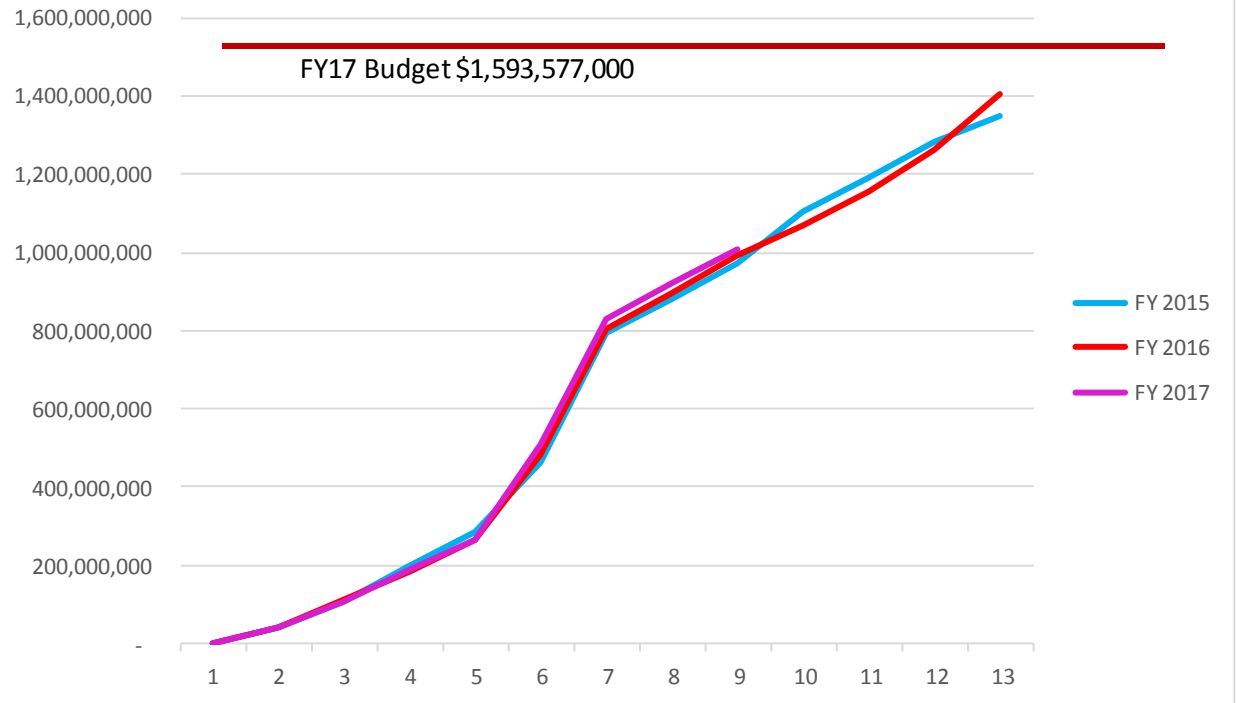
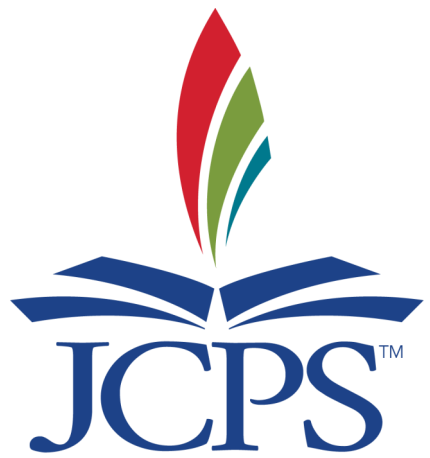
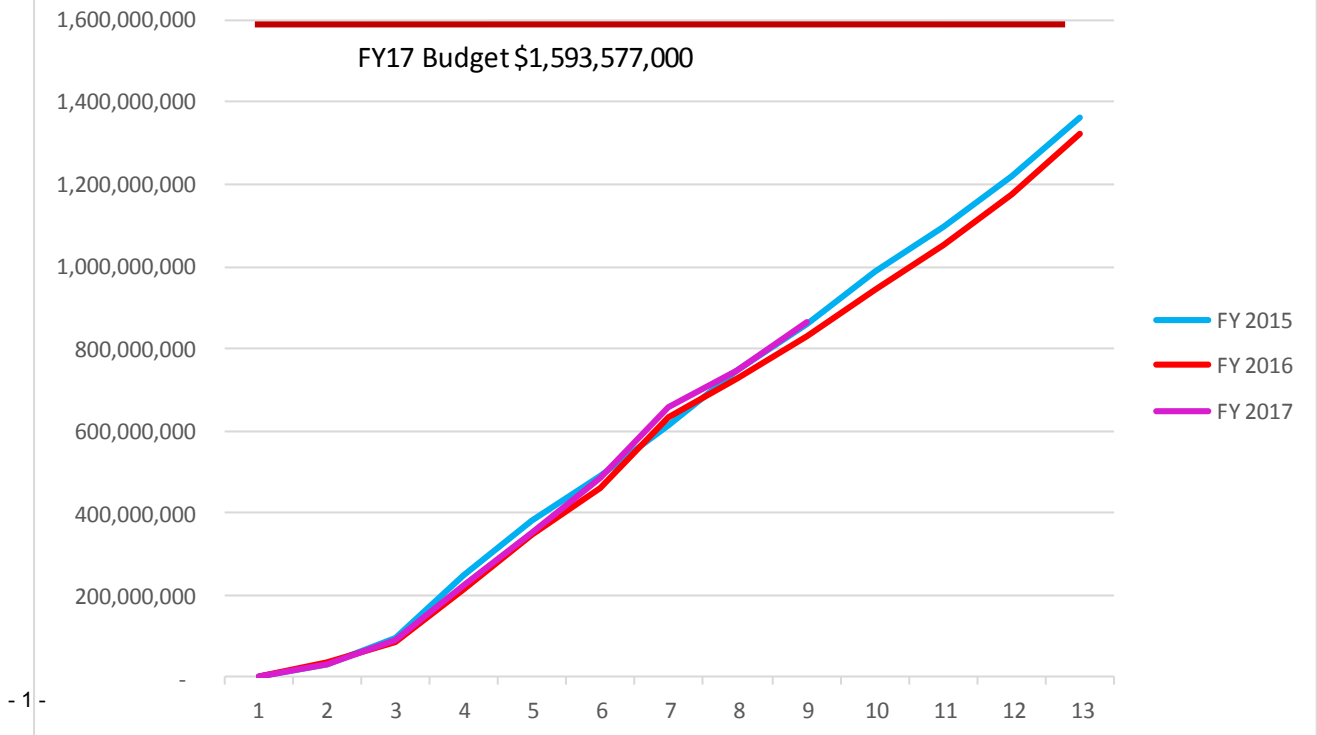


Comparative Revenues by Month (All Funds)



February Financial Report

Comparative Expenditures by Month (All Funds)



JEFFERSON COUNTY PUBLIC SCHOOLS

Monthly Financial Report
Through February 28, 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 | 425,962,063 | 98.1% | 416,365,932 | 416,965,738 | 405,894,961 | 97.3% | 397,722,644 | 397,952,915 | 399,074,341 | 100.3% | |
| Occupational Taxes | 160,930,927 | 81,980,017 | 50.9% | 151,821,629 | 148,215,000 | 79,532,897 | 53.7% | 139,825,242 | 140,812,000 | 71,294,109 | 50.6% | |
| Other Taxes | 49,343,519 | 21,828,588 | 44.2% | 47,796,163 | 51,920,531 | 31,971,938 | 61.6% | 49,482,553 | 47,820,859 | 30,746,848 | 64.3% | |
| Local Grants | 12,289,165 | 6,204,700 | 50.5% | 10,366,063 | 6,965,323 | 3,991,009 | 57.3% | 9,722,887 | 6,475,393 | 2,789,408 | 43.1% | |
| State Sources | | | | | | | | | | | | |
| SEEK Program | 258,776,412 | 173,599,146 | 67.1% | 266,225,294 | 267,066,168 | 177,831,779 | 66.6% | 267,901,401 | 270,018,985 | 179,084,795 | 66.3% | |
| Other State Revenues | 242,375,578 | 160,503,298 | 66.2% | 241,650,789 | 219,782,444 | 140,945,009 | 64.1% | 235,648,526 | 218,107,610 | 27,415,947 | 12.6% | |
| KSFCC Allocation | 7,900,000 | 6,161,987 | 78.0% | 9,449,764 | 7,200,000 | 5,852,933 | 81.3% | 8,171,637 | 7,489,499 | 5,455,444 | 72.8% | |
| Federal Grants | 162,814,526 | 81,780,469 | 50.2% | 154,960,283 | 157,861,176 | 83,281,223 | 52.8% | 142,624,911 | 140,052,675 | 82,234,605 | 58.7% | |
| Interest | 1,930,146 | 1,274,582 | 66.0% | 1,707,887 | 1,115,663 | 787,953 | 70.6% | 1,406,086 | 1,321,186 | 617,719 | 46.8% | |
| Other Sources | 117,685,107 | 47,112,900 | 40.0% | 121,680,444 | 108,181,914 | 57,701,201 | 53.3% | 153,919,784 | 109,424,605 | 62,892,721 | 57.5% | |
| Total Revenues | 1,448,303,195 | 1,006,407,751 | 69.5% | 1,422,024,248 | 1,385,273,956 | 987,790,902 | 71.3% | 1,406,425,671 | 1,339,475,728 | 861,605,938 | 64.3% | |
| 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 | 692,928,174 | 420,811,976 | 60.7% | 652,745,258 | 653,502,663 | 405,001,139 | 62.0% | 627,060,444 | 647,546,380 | 326,531,022 | 50.4% | |
| 2100 Student Support | 60,305,986 | 37,427,390 | 62.1% | 56,468,738 | 54,593,004 | 35,017,386 | 64.1% | 53,898,592 | 54,741,952 | 27,539,316 | 50.3% | |
| 2200 Instructional Staff Support | 142,733,562 | 83,735,236 | 58.7% | 134,035,510 | 130,163,663 | 81,305,672 | 62.5% | 137,183,917 | 134,619,563 | 68,462,695 | 50.9% | |
| 2300 District Administration | 5,425,686 | 3,009,103 | 55.5% | 4,621,076 | 5,027,919 | 2,736,270 | 54.4% | 4,074,121 | 3,943,950 | 2,198,356 | 55.7% | |
| 2400 School Administration | 92,877,042 | 56,509,333 | 60.8% | 86,072,917 | 90,756,236 | 55,157,202 | 60.8% | 86,706,811 | 92,296,347 | 46,331,989 | 50.2% | |
| 2500 Business Support | 47,779,414 | 25,774,292 | 53.9% | 41,900,407 | 47,577,100 | 25,544,887 | 53.7% | 40,124,691 | 48,873,656 | 26,380,978 | 54.0% | |
| 2600 Plant Operations & Maintenance | 119,436,416 | 68,537,187 | 57.4% | 109,856,871 | 122,453,138 | 67,644,133 | 55.2% | 107,834,439 | 119,316,454 | 64,045,781 | 53.7% | |
| 2700 Transportation | 88,396,021 | 50,939,682 | 57.6% | 76,843,086 | 87,260,310 | 48,356,427 | 55.4% | 80,816,392 | 82,106,975 | 46,490,966 | 56.6% | |
| 2900 Other Instruction Support | 32,014 | 20,978 | 65.5% | 31,659 | 30,557 | 19,865 | 65.0% | 27,404 | 29,600 | 16,638 | 56.2% | |
| 3100 Food Service | 90,723,851 | 39,063,964 | 43.1% | 64,677,028 | 89,433,203 | 36,916,253 | 41.3% | 62,642,116 | 85,513,669 | 39,410,120 | 46.1% | |
| 3200 Daycare Operations | 651,835 | 261,702 | 40.1% | 428,716 | 799,932 | 260,387 | 32.6% | 480,891 | 700,000 | 293,577 | 41.9% | |
| 3300 Community Services | 16,099,617 | 7,973,562 | 49.5% | 10,594,332 | 14,190,218 | 6,644,175 | 46.8% | 10,832,335 | 11,365,299 | 6,454,215 | 56.8% | |
| 4600 Site Improvement | 53,267,265 | 20,897,866 | 39.2% | 54,066,234 | 49,644,079 | 27,891,367 | 56.2% | 47,130,013 | 50,898,622 | 29,056,324 | 57.1% | |
| 5100 Debt Service | 52,370,714 | 41,738,465 | 79.7% | 47,166,053 | 51,668,297 | 34,960,706 | 67.7% | 109,068,409 | 55,012,657 | 59,378,532 | 107.9% | |
| 5200 Operating Transfers Out | 51,194,950 | 33,244,280 | 64.9% | 51,191,539 | 51,126,778 | 34,521,002 | 67.5% | 59,609,950 | 46,944,797 | 32,118,666 | 68.4% | |
| 5300 Contingency | 94,103,753 | - | 0.0% | - | 72,174,419 | - | 0.0% | - | 74,243,155 | - | 0.0% | |
| Total Expenditures | 1,608,326,299 | 889,945,016 | 55.3% | 1,390,699,424 | 1,520,401,518 | 861,976,872 | 56.7% | 1,427,490,525 | 1,508,153,075 | 774,709,175 | 51.4% | |
| Ending Fund Balance | 115,791,642 | 392,512,554 | | 276,049,819 | 109,597,433 | 370,539,025 | | 244,724,995 | 97,031,941 | 352,686,612 | | |

As of February 28, 2017

General Fund (1) Balance Sheet

| | | | |
|----------------------|---------------------------|---|-----------------------------|
| Assets | | Liabilities | |
| Cash | 374,240,276 | Due To Other Funds | (126,641,286) |
| Investments | 56,740,371 | Accounts Payable | (165,008) |
| Accounts Receivable | 1,089,683 | Accrued Expenditures | <u>(85,993,060)</u> |
| Due From Other Funds | 43,634,799 | | |
| Inventory | <u>3,026,986</u> | Total Liabilities | (212,799,354) |
| Total Assets | <u>478,732,115</u> | Fund Balance | |
| | | Beginning Balance | (132,975,573) |
| | | Revenues | (803,471,068) |
| | | Expenditures | <u>670,513,880</u> |
| | | Total Fund Balance | <u>(265,932,761)</u> |
| | | Total Liabilities and Fund Balance | <u>(478,732,115)</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 | 390,687,752 | 97.7% | 382,661,970 | 384,395,024 | 372,190,999 | 96.8% | 365,574,681 | 365,809,741 | 366,926,378 | 100.3% | |
| 1115 Delinquent Property Taxes | 5,000,000 | 2,708,455 | 54.2% | 5,017,004 | 5,500,000 | 3,059,936 | 55.6% | 5,499,426 | 5,756,725 | 3,246,158 | 56.4% | |
| 1117 Motor Vehicle Taxes | 27,968,388 | 14,928,454 | 53.4% | 26,860,776 | 28,282,326 | 13,312,610 | 47.1% | 27,259,351 | 26,219,231 | 14,259,109 | 54.4% | |
| 1119 Franchise Taxes | 9,626,131 | 68,993 | 0.7% | 9,444,437 | 9,806,898 | 9,384,890 | 95.7% | 9,136,124 | 8,155,533 | 9,135,345 | 112.0% | |
| 1131 Occupational License Taxes | 160,930,927 | 81,980,017 | 50.9% | 151,821,629 | 148,215,000 | 79,532,897 | 53.7% | 139,825,242 | 140,812,000 | 71,294,109 | 50.6% | |
| 1191 Omitted Property Taxes | 4,737,000 | 2,200,913 | 46.5% | 4,736,565 | 6,768,000 | 4,201,622 | 62.1% | 6,024,344 | 6,117,000 | 2,542,929 | 41.6% | |
| 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 | 48,286 | 8.2% | 586,509 | 791,000 | 411,140 | 52.0% | |
| 1510 Interest Income | 1,900,000 | 1,038,857 | 54.7% | 1,383,108 | 1,059,000 | 628,369 | 59.3% | 1,151,761 | 1,300,000 | 480,355 | 37.0% | |
| 1900 Other Local Revenues | 4,126,000 | 1,145,624 | 27.8% | 4,132,269 | 1,136,300 | 968,855 | 85.3% | 4,034,360 | 4,273,400 | 867,956 | 20.3% | |
| 3111 State SEEK Revenues | 258,776,412 | 173,599,146 | 67.1% | 266,225,294 | 267,066,168 | 177,831,779 | 66.6% | 267,901,401 | 270,018,985 | 179,084,795 | 66.3% | |
| 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 | 1,019,578 | 58.3% | 1,747,934 | 1,602,300 | 1,019,654 | 63.6% | 1,602,314 | 1,748,000 | 873,990 | 50.0% | |
| 3900 On-Behalf Payments | 190,927,188 | 128,878,525 | 67.5% | 189,562,894 | 171,073,931 | 115,570,135 | 67.6% | 185,420,795 | 174,872,653 | - | 0.0% | |
| 4100 Unrestricted Federal Revenues | 4,700 | 400 | 8.5% | 4,728 | 5,000 | 2,266 | 45.3% | 4,959 | 8,300 | 4,959 | 59.7% | |
| 5220 Indirect Cost Transfers | 5,808,743 | 3,146,572 | 54.2% | 6,576,164 | 6,097,895 | 4,064,600 | 66.7% | 3,009,041 | 2,865,247 | 1,661,659 | 58.0% | |
| Total Revenues | 1,074,498,304 | 803,471,068 | 74.8% | 1,053,005,022 | 1,033,575,659 | 783,829,779 | 75.8% | 1,019,011,598 | 1,010,691,185 | 652,352,188 | 64.5% | |
| 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 | 426,155,630 | 260,764,432 | 61.2% | 406,012,498 | 414,463,922 | 254,234,842 | 61.3% | 396,844,637 | 402,059,877 | 256,849,127 | 63.9% | |
| 0200 Employee Benefits | 158,439,183 | 99,263,245 | 62.7% | 150,374,948 | 136,541,415 | 89,713,121 | 65.7% | 143,137,331 | 140,372,087 | 13,370,579 | 9.5% | |
| 0300 Professional/Technical Services | 392,249 | 99,260 | 25.3% | 269,358 | 455,081 | 120,840 | 26.6% | 363,355 | 514,734 | 182,104 | 35.4% | |
| 0400 Property Services | 381,286 | 228,734 | 60.0% | 319,838 | 356,157 | 199,899 | 56.1% | 274,863 | 311,505 | 150,715 | 48.4% | |
| 0500 Other Purchased Services | 736,485 | 269,812 | 36.6% | 546,971 | 782,013 | 279,949 | 35.8% | 656,923 | 933,320 | 311,495 | 33.4% | |
| 0600 Supplies | 14,241,385 | 6,048,408 | 42.5% | 8,329,399 | 12,835,966 | 6,104,234 | 47.6% | 9,126,978 | 13,659,132 | 6,477,865 | 47.4% | |
| 0700 Property | 2,501,334 | 1,582,454 | 63.3% | 2,170,028 | 2,806,134 | 1,387,073 | 49.4% | 2,615,266 | 3,482,846 | 1,678,682 | 48.2% | |
| 0800 Miscellaneous | 879,697 | 40,829 | 4.6% | 115,720 | 2,385,136 | 51,095 | 2.1% | 473,265 | 5,431,894 | 419,028 | 7.7% | |
| 1100 Instruction | 603,727,249 | 368,297,174 | 61.0% | 568,138,760 | 570,625,824 | 352,091,054 | 61.7% | 553,492,617 | 566,765,394 | 279,439,593 | 49.3% | |
| Student Support (Attendance, Guidance, Health) | | | | | | | | | | | | |
| 0100 Salaries | 38,230,726 | 23,984,121 | 62.7% | 36,408,712 | 36,681,432 | 23,094,013 | 63.0% | 35,541,627 | 36,503,616 | 22,987,137 | 63.0% | |
| 0200 Employee Benefits | 13,621,033 | 9,006,484 | 66.1% | 13,407,483 | 12,248,224 | 8,065,751 | 65.9% | 12,724,604 | 12,246,755 | 1,133,729 | 9.3% | |
| 0300 Professional/Technical Services | 1,610,517 | 776,843 | 48.2% | 1,611,196 | 1,654,973 | 907,545 | 54.8% | 1,335,783 | 1,281,773 | 755,078 | 58.9% | |
| 0400 Property Services | 69,216 | 52,274 | 75.5% | 59,858 | 62,848 | 61,260 | 97.5% | 68,508 | 67,232 | 63,326 | 94.2% | |
| 0500 Other Purchased Services | 159,388 | 78,998 | 49.6% | 140,040 | 231,197 | 89,724 | 38.8% | 212,282 | 200,543 | 118,238 | 59.0% | |
| 0600 Supplies | 259,322 | 136,691 | 52.7% | 191,732 | 363,702 | 66,471 | 18.3% | 145,328 | 330,612 | 84,037 | 25.4% | |
| 0700 Property | 67,894 | 15,825 | 23.3% | 76,362 | 77,865 | 19,539 | 25.1% | 105,511 | 120,241 | 73,736 | 61.3% | |
| 0800 Miscellaneous | 37,609 | 19,020 | 50.6% | 35,263 | 28,092 | 20,237 | 72.0% | 36,499 | 39,446 | 21,959 | 55.7% | |
| 2100 Student Support | 54,055,705 | 34,070,255 | 63.0% | 51,930,646 | 51,348,333 | 32,324,542 | 63.0% | 50,170,141 | 50,790,217 | 25,237,241 | 49.7% | |
| Instructional Staff Support (Professional Development, Goal Clarity Coaches) | | | | | | | | | | | | |
| 0100 Salaries | 69,055,343 | 41,804,300 | 60.5% | 64,858,702 | 67,021,565 | 40,693,763 | 60.7% | 64,028,490 | 63,078,792 | 41,087,671 | 65.1% | |
| 0200 Employee Benefits | 24,469,212 | 16,072,154 | 65.7% | 24,086,216 | 22,263,385 | 14,605,078 | 65.6% | 23,167,483 | 19,787,384 | 2,595,675 | 13.1% | |
| 0300 Professional/Technical Services | 2,849,199 | 397,418 | 13.9% | 1,124,984 | 1,373,936 | 725,256 | 52.8% | 1,511,632 | 2,269,847 | 657,670 | 29.0% | |
| 0400 Property Services | 92,161 | 63,393 | 68.8% | 67,188 | 74,799 | 44,757 | 59.8% | 34,391 | 36,780 | 24,593 | 66.9% | |
| 0500 Other Purchased Services | 488,438 | 211,460 | 43.3% | 406,450 | 467,585 | 210,575 | 45.0% | 309,034 | 437,808 | 147,583 | 33.7% | |
| 0600 Supplies | 2,411,461 | 1,382,780 | 57.3% | 2,300,398 | 2,767,175 | 1,450,845 | 52.4% | 2,444,198 | 2,860,920 | 1,461,010 | 51.1% | |
| 0700 Property | 2,826,883 | 1,785,183 | 63.2% | 2,124,558 | 2,565,345 | 1,420,584 | 55.4% | 1,849,847 | 2,547,282 | 1,347,085 | 52.9% | |
| 0800 Miscellaneous | 91,606 | 19,984 | 21.8% | 69,194 | 93,226 | 14,743 | 15.8% | 148,683 | 197,600 | 114,399 | 57.9% | |
| 2200 Instructional Staff Support | 102,284,304 | 61,736,673 | 60.4% | 95,037,690 | 96,627,017 | 59,165,601 | 61.2% | 93,493,757 | 91,216,414 | 47,435,686 | 52.0% | |

| | 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 | 2,690,209 | 1,540,708 | 57.3% | 2,346,130 | 2,552,839 | 1,401,193 | 54.9% | 2,421,443 | 2,380,388 | 1,495,100 | 62.8% | |
| 0200 Employee Benefits | 637,375 | 596,163 | 93.5% | 860,875 | 963,320 | 545,975 | 56.7% | 868,592 | 700,522 | 146,972 | 21.0% | |
| 0300 Professional/Technical Services | 1,396,500 | 541,036 | 38.7% | 935,520 | 1,137,953 | 509,023 | 44.7% | 469,820 | 591,512 | 333,737 | 56.4% | |
| 0400 Property Services | 300 | 150 | 50.0% | 203 | 210 | - | 0.0% | 203 | 205 | - | 0.0% | |
| 0500 Other Purchased Services | 248,794 | 43,627 | 17.5% | 49,404 | 59,276 | 20,253 | 34.2% | 62,189 | 56,698 | 25,845 | 45.6% | |
| 0600 Supplies | 169,691 | 63,544 | 37.4% | 68,287 | 119,339 | 33,670 | 28.2% | 63,348 | 73,259 | 41,143 | 56.2% | |
| 0700 Property | 50,870 | 19,961 | 39.2% | 21,084 | 29,008 | 6,650 | 22.9% | 6,979 | 13,643 | 4,818 | 35.3% | |
| 0800 Miscellaneous | 89,450 | 80,733 | 90.3% | 90,502 | 93,101 | 84,722 | 91.0% | 95,208 | 97,174 | 95,108 | 97.9% | |
| 2300 District Administration | 5,283,188 | 2,885,922 | 54.6% | 4,372,005 | 4,955,046 | 2,601,485 | 52.5% | 3,987,782 | 3,913,401 | 2,142,722 | 54.8% | |
| School Administration (Principal's Office) | | | | | | | | | | | | |
| 0100 Salaries | 61,392,648 | 37,983,288 | 61.9% | 58,236,133 | 60,493,052 | 37,674,861 | 62.3% | 58,904,803 | 60,183,641 | 38,342,788 | 63.7% | |
| 0200 Employee Benefits | 22,086,609 | 14,518,933 | 65.7% | 21,925,375 | 21,181,618 | 13,631,892 | 64.4% | 21,829,812 | 22,004,449 | 4,224,359 | 19.2% | |
| 0300 Professional/Technical Services | 333,607 | 152,664 | 45.8% | 399,709 | 468,324 | 264,324 | 56.4% | 258,066 | 421,709 | 153,380 | 36.4% | |
| 0400 Property Services | 556,908 | 282,861 | 50.8% | 285,231 | 429,070 | 195,833 | 45.6% | 383,070 | 524,421 | 210,871 | 40.2% | |
| 0500 Other Purchased Services | 902,166 | 515,774 | 57.2% | 712,301 | 884,863 | 455,440 | 51.5% | 730,940 | 974,425 | 450,678 | 46.3% | |
| 0600 Supplies | 5,527,445 | 1,914,878 | 34.6% | 2,624,323 | 4,893,322 | 1,844,002 | 37.7% | 2,823,746 | 5,735,857 | 1,987,173 | 34.6% | |
| 0700 Property | 1,767,894 | 1,006,403 | 56.9% | 1,652,518 | 2,150,362 | 954,230 | 44.4% | 1,572,295 | 2,071,109 | 836,081 | 40.4% | |
| 0800 Miscellaneous | 110,809 | 39,176 | 35.4% | 69,738 | 108,945 | 42,733 | 39.2% | 79,426 | 201,581 | 45,722 | 22.7% | |
| 2400 School Administration | 92,678,086 | 56,413,976 | 60.9% | 85,905,328 | 90,609,556 | 55,063,316 | 60.8% | 86,582,157 | 92,117,193 | 46,251,054 | 50.2% | |
| Business Support (Finance, Human Resources, IT) | | | | | | | | | | | | |
| 0100 Salaries | 20,705,271 | 12,130,198 | 58.6% | 17,158,490 | 18,176,620 | 10,829,565 | 59.6% | 17,621,883 | 18,751,279 | 11,189,687 | 59.7% | |
| 0200 Employee Benefits | 9,254,584 | 6,119,355 | 66.1% | 10,603,921 | 10,292,532 | 6,635,827 | 64.5% | 8,165,841 | 8,718,425 | 2,531,744 | 29.0% | |
| 0300 Professional/Technical Services | 1,739,943 | 952,119 | 54.7% | 1,481,519 | 1,833,507 | 1,010,305 | 55.1% | 1,120,434 | 1,864,257 | 734,132 | 39.4% | |
| 0400 Property Services | 581,638 | 11,384 | 2.0% | 277,900 | 317,539 | 149,803 | 47.2% | 341,278 | 665,889 | 215,368 | 32.3% | |
| 0500 Other Purchased Services | 6,245,529 | 3,205,596 | 51.3% | 4,492,006 | 6,896,954 | 2,864,038 | 41.5% | 4,756,254 | 5,785,170 | 3,906,602 | 67.5% | |
| 0600 Supplies | 2,160,008 | 776,957 | 36.0% | 1,427,057 | 1,679,679 | 319,100 | 19.0% | 1,134,931 | 2,410,588 | 468,293 | 19.4% | |
| 0700 Property | 4,876,764 | 1,732,395 | 35.5% | 4,920,200 | 6,620,699 | 2,850,727 | 43.1% | 5,288,253 | 8,634,834 | 4,047,195 | 46.9% | |
| 0800 Miscellaneous | 524,174 | 98,436 | 18.8% | 266,121 | 488,362 | 81,809 | 16.8% | 342,499 | 354,452 | 182,618 | 51.5% | |
| 2500 Business Support | 46,087,911 | 25,026,439 | 54.3% | 40,627,214 | 46,305,891 | 24,741,174 | 53.4% | 38,771,374 | 47,184,894 | 23,275,639 | 49.3% | |

| | 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 | % |
| Plant Operations & Maintenance (Custodians, Maintenance, Utilities) | | | | | | | | | | | |
| 0100 Salaries | 49,753,461 | 29,809,319 | 59.9% | 48,631,070 | 50,520,251 | 30,513,599 | 60.4% | 48,197,068 | 50,849,831 | 30,649,489 | 60.3% |
| 0200 Employee Benefits | 22,384,048 | 13,639,633 | 60.9% | 21,083,818 | 24,360,601 | 12,932,882 | 53.1% | 20,441,825 | 22,004,126 | 8,449,525 | 38.4% |
| 0300 Professional/Technical Services | 1,379,150 | 641,921 | 46.5% | 1,233,298 | 1,421,659 | 728,606 | 51.3% | 906,166 | 1,263,304 | 574,002 | 45.4% |
| 0400 Property Services | 15,100,542 | 6,681,935 | 44.2% | 11,213,407 | 14,299,767 | 7,344,852 | 51.4% | 10,470,147 | 14,353,298 | 7,004,438 | 48.8% |
| 0500 Other Purchased Services | 2,231,150 | 726,895 | 32.6% | 1,883,041 | 2,453,414 | (217,331) | -8.9% | 660,740 | 2,545,341 | (199,097) | -7.8% |
| 0600 Supplies | 26,212,651 | 15,572,670 | 59.4% | 23,757,112 | 26,931,669 | 15,167,624 | 56.3% | 25,137,131 | 25,710,448 | 16,331,913 | 63.5% |
| 0700 Property | 1,939,090 | 1,228,703 | 63.4% | 1,821,116 | 2,308,688 | 1,040,155 | 45.1% | 1,607,586 | 2,462,030 | 909,258 | 36.9% |
| 0800 Miscellaneous | 126,522 | 72,378 | 57.2% | 102,576 | 131,389 | 68,714 | 52.3% | 110,807 | 127,002 | 81,752 | 64.4% |
| 2600 Plant Operations & Maintenance | 119,126,613 | 68,373,454 | 57.4% | 109,725,438 | 122,427,438 | 67,579,100 | 55.2% | 107,531,470 | 119,315,380 | 63,801,280 | 53.5% |
| Transportation (Buses, Student Activity Buses) | | | | | | | | | | | |
| 0100 Salaries | 42,193,722 | 27,445,022 | 65.0% | 42,737,900 | 43,430,670 | 27,159,613 | 62.5% | 43,017,665 | 38,236,751 | 27,934,145 | 73.1% |
| 0200 Employee Benefits | 18,534,798 | 12,062,950 | 65.1% | 19,366,203 | 19,242,826 | 11,213,331 | 58.3% | 19,003,243 | 18,254,990 | 7,524,110 | 41.2% |
| 0300 Professional/Technical Services | 117,905 | (1,075,641) | -912.3% | (1,831,680) | 120,350 | (982,135) | -816.1% | (2,863,009) | 165,838 | (531,437) | -320.5% |
| 0400 Property Services | 59,008 | 18,118 | 30.7% | 13,374 | 33,136 | 2,611 | 7.9% | 10,815 | 16,575 | 9,119 | 55.0% |
| 0500 Other Purchased Services | 2,856,730 | 1,782,490 | 62.4% | 2,888,484 | 4,345,752 | 1,927,750 | 44.4% | 3,224,823 | 4,835,299 | 2,391,168 | 49.5% |
| 0600 Supplies | 13,401,153 | 6,110,904 | 45.6% | 10,476,858 | 13,051,897 | 7,059,345 | 54.1% | 11,162,927 | 12,343,170 | 8,050,332 | 65.2% |
| 0700 Property | 8,991,544 | 3,487,610 | 38.8% | 910,249 | 4,723,343 | 736,528 | 15.6% | 3,324,865 | 4,365,735 | 311,024 | 7.1% |
| 0800 Miscellaneous | 259,934 | 26,582 | 10.2% | 44,329 | 287,987 | 24,682 | 8.6% | 38,629 | 255,798 | 22,445 | 8.8% |
| 2700 Transportation | 86,414,795 | 49,858,034 | 57.7% | 74,605,717 | 85,235,960 | 47,141,724 | 55.3% | 76,919,959 | 78,474,157 | 45,710,905 | 58.2% |
| Other Instructional Support (Teacherpreneur) | | | | | | | | | | | |
| 0100 Salaries | 30,301 | 20,099 | 66.3% | 30,114 | 29,038 | 19,000 | 65.4% | 26,193 | 29,600 | 16,006 | 54.1% |
| 0200 Employee Benefits | 1,713 | 878 | 51.3% | 1,545 | 1,519 | 865 | 57.0% | 1,211 | - | 632 | |
| 2900 Other Instruction Support | 32,014 | 20,978 | 65.5% | 31,659 | 30,557 | 19,865 | 65.0% | 27,404 | 29,600 | 16,638 | 56.2% |
| Food Service (School Cafeteria Operation) | | | | | | | | | | | |
| 0100 Salaries | - | 3,167 | | - | 28,400 | - | 0.0% | 15,871 | - | 632 | |
| 0200 Employee Benefits | - | 460 | | - | 9,596 | - | 0.0% | 3,021 | - | 3,021 | |
| 0800 Miscellaneous | 12,000 | - | | 10,599 | - | - | | - | - | - | |
| 3100 Food Service | 12,000 | 3,627 | 30.2% | 10,599 | 37,996 | - | 0.0% | 18,892 | - | 3,653 | |

| | 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 | 1,225,916 | 59.9% | 1,837,644 | 2,029,658 | 1,281,300 | 63.1% | 1,854,262 | 1,982,970 | 1,232,047 | 62.1% |
| 0200 Employee Benefits | 661,072 | 453,027 | 68.5% | 658,870 | 687,787 | 457,280 | 66.5% | 687,333 | 650,153 | 111,699 | 17.2% |
| 0300 Professional/Technical Services | 2,160 | 1,069 | 49.5% | (5,003) | 350 | 50 | 14.3% | (7,669) | 1,254 | 1,254 | 100.0% |
| 0400 Property Services | - | (33) | | 670 | 790 | 790 | 100.0% | 765 | 813 | - | 0.0% |
| 0500 Other Purchased Services | 15,272 | 3,397 | 22.2% | 4,234 | 12,460 | 5,469 | 43.9% | 3,109 | 18,292 | 9,054 | 49.5% |
| 0600 Supplies | 14,209 | 2,450 | 17.2% | 4,054 | 21,763 | 3,839 | 17.6% | 2,130 | 26,358 | 9,560 | 36.3% |
| 0700 Property | 5,308 | 3,104 | 58.5% | 6,185 | 7,781 | 1,228 | 15.8% | (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 | 1,688,895 | 61.4% | 2,517,609 | 2,776,102 | 1,756,593 | 63.3% | 2,540,172 | 2,698,044 | 1,366,938 | 50.7% |
| Architectural & Engineering (District Supervising Architects) | | | | | | | | | | | |
| 0100 Salaries | 700,341 | 423,828 | 60.5% | 675,043 | 676,429 | 419,666 | 62.0% | 648,360 | 655,702 | 406,827 | 62.0% |
| 0200 Employee Benefits | 199,879 | 172,641 | 86.4% | 252,182 | 1,750,813 | 150,613 | 8.6% | 238,483 | 242,920 | 55,149 | 22.7% |
| 0300 Professional/Technical Services | 4,900 | 940 | 19.2% | | | | | | | | |
| 0400 Property Services | 1,000 | 903 | 90.3% | | | | | | | | |
| 0500 Other Purchased Services | 18,040 | 4,910 | 27.2% | | | | | | | | |
| 0600 Supplies | 23,401 | 8,083 | 34.5% | | | | | | | | |
| 0700 Property | 10,000 | 2,947 | 29.5% | | | | | | | | |
| 0800 Miscellaneous | 2,700 | 1,000 | 37.0% | | | | | | | | |
| 4300 Architectural & Engineering | 960,261 | 615,252 | 64.1% | 927,225 | 2,427,243 | 570,279 | 23.5% | 886,842 | 898,622 | 461,977 | 51.4% |
| 5200 Operating Transfers Out | 1,955,368 | 1,523,201 | 77.9% | 5,407,440 | 2,512,675 | 1,701,652 | 67.7% | 5,461,710 | 2,422,113 | 1,694,196 | 69.9% |
| 5300 Contingency | 94,103,753 | - | 0.0% | - | 72,174,419 | - | 0.0% | - | 74,243,155 | - | 0.0% |
| Total Expenditures | 1,209,471,216 | 670,513,880 | 55.4% | 1,039,237,330 | 1,148,094,059 | 644,756,385 | 56.2% | 1,019,884,277 | 1,130,068,587 | 536,837,522 | 47.5% |
| Ending Fund Balance | (2,232,412) | 265,932,761 | | 132,975,573 | 4,689,481 | 258,281,275 | | 119,207,881 | 622,599 | 235,595,227 | |

As of February 28, 2017

Special Revenue Fund (2) Balance Sheet

| | | | |
|----------------------|--------------------------|---|----------------------------|
| Assets | | Liabilities | |
| Due From Other Funds | 37,103,363 | Due To Other Funds | <u>(29,906,765)</u> |
| Accounts Receivable | <u>263,413</u> | | |
| | | Total Liabilities | (29,906,765) |
| Total Assets | <u>37,366,776</u> | Fund Balance | |
| | | Beginning Balance | (14,710,507) |
| | | Revenues | (76,361,764) |
| | | Expenditures | <u>83,612,260</u> |
| | | Total Fund Balance | <u>(7,460,011)</u> |
| | | Total Liabilities and Fund Balance | <u>(37,366,776)</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 | 4,864 | 3,183 | 65.4% | 5,630 | 1,397 | 3,134 | 224.4% | 3,252 | - | 2,397 | | |
| 1700 Student Fees | 41,858 | - | 0.0% | 120 | 68,383 | 120 | 0.2% | 2,950 | - | 1,910 | | |
| 1900 Local Grants and Contributions | 9,295,490 | 3,247,449 | 34.9% | 9,339,816 | 4,475,407 | 3,343,483 | 74.7% | 8,435,955 | 5,067,758 | 2,268,589 | 44.8% | |
| 3200 State Grants | 36,616,683 | 23,602,590 | 64.5% | 36,489,591 | 33,565,096 | 17,241,811 | 51.4% | 34,228,808 | 31,411,615 | 21,645,780 | 68.9% | |
| 4300 Direct Federal Grants | 16,714,255 | 7,751,236 | 46.4% | 16,335,656 | 15,695,057 | 7,349,907 | 46.8% | 16,232,111 | 15,108,257 | 8,692,623 | 57.5% | |
| 4500 Federal Grants Through State | 76,656,010 | 38,153,036 | 49.8% | 76,354,713 | 74,593,805 | 42,224,210 | 56.6% | 71,965,954 | 69,471,222 | 38,882,716 | 12.5% | |
| 4700 Federal Grants Thru Intermediary | 1,101,083 | 690,078 | 62.7% | 1,029,222 | 631,688 | 503,327 | 79.7% | 905,479 | 664,528 | 523,539 | 585.2% | |
| 4810 Medicaid Reimbursement | 4,085,400 | 1,390,533 | 34.0% | 2,021,973 | 2,048,478 | 1,464,149 | 71.5% | 2,038,259 | - | 1,802,113 | | |
| 5210 Operating Transfers In | 1,862,318 | 1,523,660 | 81.8% | 2,308,124 | 2,454,264 | 1,703,139 | 69.4% | 2,345,069 | 252,054 | 1,695,949 | 715.0% | |
| Total Revenues | 146,377,961 | 76,361,764 | 52.2% | 143,884,845 | 133,533,575 | 73,833,279 | 55.3% | 136,157,837 | 121,975,434 | 75,515,617 | 61.9% | |
| 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 | 85,302,027 | 50,764,123 | 59.5% | 82,308,738 | 81,840,472 | 51,759,390 | 63.2% | 72,605,803 | 79,949,356 | 46,603,266 | 58.3% | |
| 2100 Student Support | 6,250,281 | 3,357,135 | 53.7% | 4,538,092 | 3,244,671 | 2,692,844 | 83.0% | 3,728,451 | 3,951,735 | 2,302,075 | 58.3% | |
| 2200 Instructional Staff Support | 39,967,204 | 21,823,971 | 54.6% | 38,775,743 | 33,029,655 | 21,908,159 | 66.3% | 43,102,330 | 42,839,035 | 20,711,895 | 48.3% | |
| 2300 District Administration | 142,498 | 123,182 | 86.4% | 249,071 | 72,873 | 134,785 | 185.0% | 86,339 | 30,549 | 55,634 | 182.1% | |
| 2400 School Administration | 198,956 | 95,358 | 47.9% | 167,589 | 146,680 | 93,886 | 64.0% | 124,654 | 179,154 | 80,936 | 45.2% | |
| 2500 Business Support | 1,691,503 | 747,852 | 44.2% | 1,273,193 | 1,271,209 | 803,712 | 63.2% | 1,353,317 | 1,688,761 | 3,105,339 | 183.9% | |
| 2600 Plant Operations & Maintenance | 201,275 | 127,456 | 63.3% | 79,896 | 25,700 | 40,477 | 157.5% | 299,232 | 1,074 | 244,502 | 22773.4% | |
| 2700 Transportation | 1,981,226 | 1,081,648 | 54.6% | 2,237,369 | 2,024,350 | 1,214,703 | 60.0% | 3,895,603 | 3,631,988 | 779,231 | 21.5% | |
| 3300 Community Services | 9,871,067 | 4,248,736 | 43.0% | 7,188,039 | 9,057,013 | 4,300,327 | 47.5% | 7,245,627 | 7,061,881 | 4,409,737 | 1.2% | |
| 4600 Site Improvement | - | - | | 49,678 | - | 49,436 | | 96,499 | - | 85,240 | | |
| 5200 Operating Transfers Out | 2,433,582 | 1,242,799 | 51.1% | 2,927,078 | 2,933,826 | 1,814,170 | 61.8% | 3,009,041 | 2,998,667 | 1,661,659 | 0.0% | |
| Total Expenditures | 148,039,619 | 83,612,260 | 56.5% | 139,794,486 | 133,646,449 | 84,811,890 | 63.5% | 135,546,896 | 142,540,753 | 84,449,250 | 59.2% | |
| Ending Fund Balance | 13,048,849 | 7,460,011 | | 14,710,507 | 10,507,274 | (358,463) | | 10,620,148 | (10,556,112) | 1,075,574 | | |

As of February 28, 2017

District Activity Funds (22) Balance Sheet

| Assets | | Fund Balance | |
|----------------------|--------------------------------|---|----------------------------------|
| Due From Other Funds | <u>1,585,531</u> | Beginning Balance | (940,174) |
| | | Revenues | (1,766,035) |
| | | Expenditures | <u>1,120,678</u> |
| Total Assets | <u><u>1,585,531</u></u> | Total Fund Balance | <u>(1,585,531)</u> |
| | | Total Liabilities and Fund Balance | <u><u>(1,585,531)</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 | 1,690,667 | 1,690,161 | 100.0% | 1,447,241 | - | 1,208,757 | | 649,772 | - | 84,892 | | |
| 1900 Local Grants and Contributions | 75,874 | 75,874 | 100.0% | 189,643 | - | 71,971 | | 69,910 | - | 8,000 | | |
| Total Revenues | 1,766,541 | 1,766,035 | 100.0% | 1,636,884 | - | 1,280,728 | | 719,682 | - | 92,892 | | |
| 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 | 2,799,410 | 1,084,401 | 38.7% | 1,256,914 | - | 513,900 | | 104,204 | - | 138 | | |
| 2600 Plant Operations & Maintenance | 108,528 | 36,277 | 33.4% | 51,537 | - | 24,556 | | 3,737 | - | - | | |
| Total Expenditures | 2,907,938 | 1,120,678 | 38.5% | 1,308,451 | - | 538,455 | | 107,941 | - | 138 | | |
| Ending Fund Balance | (201,223) | 1,585,531 | | 940,174 | 611,741 | 1,354,014 | 221.3% | 611,741 | - | 92,754 | | |
| 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 February 28, 2017

Building Fund (320) Balance Sheet

| | | | | |
|----------------------|-------------------|--|---|---------------------|
| Assets | | | Fund Balance | |
| Due From Other Funds | 21,926,690 | | Beginning Balance | (7,338,517) |
| Total Assets | <u>21,926,690</u> | | Revenues | (35,470,567) |
| | | | Expenditures | <u>20,882,394</u> |
| | | | Total Fund Balance | <u>(21,926,690)</u> |
| | | | Total Liabilities and Fund Balance | <u>(21,926,690)</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 | 19,945,030 | | Due To Other Funds | <u>(2,393,366)</u> |
| Due From Other Funds | <u>60,067,853</u> | | Total Liabilities | (2,393,366) |
| Total Assets | <u>80,012,884</u> | | | |
| | | | Fund Balance | |
| | | | Beginning Balance | (99,415,706) |
| | | | Revenues | (9,069,265) |
| | | | Expenditures | <u>30,865,453</u> |
| | | | Total Fund Balance | <u>(77,619,518)</u> |
| | | | Total Liabilities and Fund Balance | <u>(80,012,884)</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 | 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 | 20,882,394 | 60.2% | 26,812,943 | 32,950,714 | 21,667,108 | 65.8% | 38,832,168 | 32,820,563 | 20,803,726 | 63.4% | |
| Total Expenditures | 34,680,000 | 20,882,394 | 60.2% | 26,812,943 | 32,950,714 | 21,667,108 | 65.8% | 38,832,168 | 32,820,563 | 20,803,726 | 63.4% | |
| Ending Fund Balance | 7,338,517 | 21,926,690 | | 7,338,517 | 243,712 | 12,533,426 | | 243,712 | 6,284,171 | 18,065,183 | | |
| Construction Fund | | | | | | | | | | | | |
| Construction Fund Revenues | | | | | | | | | | | | |
| 1510 Interest Income | - | 199,459 | | 288,517 | - | 141,752 | | 234,742 | - | 123,663 | | |
| 1900 Local Contributions | - | 202,917 | | 3,823,798 | 1,605,101 | 1,758,921 | 109.6% | 7,287,205 | - | 2,658,125 | | |
| 5100 Bond Proceeds | 52,307,004 | 7,120,000 | 13.6% | 55,015,000 | 45,093,293 | 15,160,000 | 33.6% | 74,380,000 | 50,000,000 | 21,630,000 | 43.3% | |
| 5210 Operating Transfers In | - | 1,546,889 | | 4,543,586 | - | 1,556,762 | | 15,964,380 | - | 1,577,423 | | |
| Total Revenues | 52,307,004 | 9,069,265 | 17.3% | 63,670,901 | 46,698,394 | 18,617,435 | 39.9% | 97,866,327 | 50,000,000 | 25,989,212 | 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 | 52,307,004 | 20,282,614 | 38.8% | 53,089,331 | 47,216,836 | 27,271,652 | 57.8% | 46,146,672 | 50,000,000 | 28,509,108 | 57.0% | |
| 5100 Debt Service | - | 7,246,051 | | 449,001 | - | 221,743 | | 62,978,892 | - | 24,286,208 | | |
| 5200 Operating Transfers Out | - | 3,336,788 | | 3,671,461 | - | 3,016,848 | | 3,603,567 | - | 3,601,181 | | |
| Total Expenditures | 52,307,004 | 30,865,453 | 59.0% | 57,209,793 | 47,216,836 | 30,510,243 | 64.6% | 112,729,131 | 50,000,000 | 56,396,497 | 112.8% | |
| Ending Fund Balance | 99,415,706 | 77,619,518 | | 99,415,706 | 92,436,156 | 81,061,790 | | 92,954,598 | 107,817,402 | 77,410,117 | | |

As of February 28, 2017

Debt Service Fund (400) Balance Sheet

| | |
|---|--------------|
| Fund Balance | |
| Beginning Balance | - |
| Revenues | (34,492,414) |
| Expenditures | 34,492,414 |
| | <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 | 9,865,630 | Due To Other Funds | (10,746,425) |
| Due From Other Funds | 4,108,678 | Accounts Payable | (178) |
| Accounts Receivable | 46,874 | Bonds Payable | (3,339,736) |
| Inventory | 2,537,653 | 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 | (24,159,123) |
| Total Assets | 39,043,069 | | |
| | <hr/> <hr/> | | |
| | | Fund Balance | |
| | | Beginning Balance | (18,410,461) |
| | | Revenues | (37,437,551) |
| | | Expenditures | 40,964,066 |
| | | | <hr/> |
| | | Total Fund Balance | (14,883,946) |
| | | | <hr/> |
| | | Total Liabilities and Fund Balance | (39,043,069) |
| | | | <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 KSFC Debt Contributions | 7,900,000 | 6,161,987 | 78.0% | 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 | 27,027,159 | 62.3% | 34,659,363 | 41,680,714 | 27,491,094 | 66.0% | 35,173,067 | 41,522,263 | 27,183,635 | 65.5% | |
| Total Revenues | 52,370,714 | 34,492,414 | 65.9% | 46,717,052 | 50,530,714 | 34,647,990 | 68.6% | 45,948,682 | 54,871,822 | 33,946,089 | 61.9% | |
| Debt Service Expenditures | | | | | | | | | | | | |
| 5100 Debt Service | 52,370,714 | 34,492,414 | 65.9% | 46,717,052 | 50,530,714 | 34,647,990 | 68.6% | 45,948,682 | 54,871,822 | 33,946,089 | 61.9% | |
| Total Expenditures | 52,370,714 | 34,492,414 | 65.9% | 46,717,052 | 50,530,714 | 34,647,990 | 68.6% | 45,948,682 | 54,871,822 | 33,946,089 | 61.9% | |
| Ending Fund Balance | - | - | | - | - | - | | - | - | - | | |
| Food Service Enterprise Fund | | | | | | | | | | | | |
| Food Service Revenues | | | | | | | | | | | | |
| 1510 Interest Income | - | 30,995 | | 28,291 | 28,291 | 13,446 | 47.5% | 15,085 | 18,859 | 9,812 | 52.0% | |
| 1600 Food Sales | 5,930,000 | 2,520,833 | 42.5% | 4,031,184 | 7,918,523 | 2,756,407 | 34.8% | 5,929,215 | 8,126,200 | 4,048,766 | 49.8% | |
| 1900 Local Contributions | - | 15,012 | | 53,324 | 66,610 | 37,066 | 55.6% | 40,011 | 143,866 | 54,223 | 37.7% | |
| 3200 State Grants | - | - | | 486,438 | - | - | | 462,360 | - | - | | |
| 3900 On-Behalf Payments | 3,475,939 | 2,378,392 | 68.4% | 3,494,478 | 3,471,962 | 2,251,575 | 64.9% | 3,602,521 | - | - | | |
| 4500 Federal Grants Through State | 63,194,064 | 32,492,319 | 51.4% | 53,236,062 | 59,867,415 | 30,435,668 | 50.8% | 46,322,797 | 46,470,615 | 31,026,603 | 66.8% | |
| 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 | 72,600,003 | 37,437,551 | 51.6% | 67,689,412 | 74,772,435 | 35,494,162 | 47.5% | 61,839,403 | 57,291,676 | 35,139,405 | 61.3% | |
| 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 | 90,711,851 | 39,060,337 | 43.1% | 64,666,429 | 89,395,207 | 36,916,253 | 41.3% | 62,623,224 | 85,305,117 | 34,996,730 | 41.0% | |
| 5100 Debt Service | - | - | | - | 1,137,583 | 90,973 | 8.0% | 140,835 | 140,835 | 1,146,235 | 813.9% | |
| 5200 Operating Transfers Out | 3,394,000 | 1,903,729 | 56.1% | 3,649,086 | 3,994,563 | 1,952,338 | 48.9% | - | - | - | | |
| Total Expenditures | 94,105,851 | 40,964,066 | 43.5% | 68,315,515 | 94,527,353 | 38,959,564 | 41.2% | 62,764,059 | 85,445,952 | 36,142,965 | 42.3% | |
| Ending Fund Balance | (3,095,387) | 14,883,946 | | 18,410,461 | (718,354) | 15,571,162 | | 19,036,564 | (8,193,056) | 18,957,659 | | |

As of February 28, 2017

Daycare Operations Enterprise Fund (52) Balance Sheet

| | | | | | |
|---------------------|---|-----------------------|---|--|-------------------------|
| Assets | | | Liabilities | | |
| | Due From Other Funds | 298,643 | | 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>323,830</u></u> | Total Liabilities | | (146,047) |
| | | | | Fund Balance | |
| | | | | Beginning Balance | (246,382) |
| | | | | Revenues | (193,103) |
| | | | | Expenditures | <u>261,702</u> |
| | | | Total Fund Balance | | <u>(177,783)</u> |
| | | | Total Liabilities and Fund Balance | | <u><u>(323,830)</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 | 54,056 | | Due To Other Funds | (99,256) |
| | Deferred Outflows - Pension Contributions | <u>2,864</u> | | Unfunded Pension Liability | (15,445) |
| Total Assets | | <u><u>56,920</u></u> | | Deferred Inflows - Pension Investments | <u>(1,163)</u> |
| | | | | | (115,864) |
| | | | | Fund Balance | |
| | | | | Beginning Balance | (27,140) |
| | | | | Revenues | (33,824) |
| | | | | Expenditures | <u>119,908</u> |
| | | | Total Fund Balance | | <u>58,944</u> |
| | | | Total Liabilities and Fund Balance | | <u><u>(56,920)</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 | 36,574 | 6.5% | 22,764 | 22,764 | 4,393 | 19.3% | 27,341 | 61,590 | 10,690 | 17.4% |
| 3200 State Grants | 48,506 | 127,794 | 263.5% | 497,633 | 497,633 | 281,835 | 56.6% | 518,253 | 518,253 | 297,833 | 57.5% |
| 3900 On-Behalf Payments | 42,101 | 28,736 | 68.3% | 42,140 | 47,964 | 30,120 | 62.8% | 48,192 | - | - | |
| Total Revenues | 651,835 | 193,103 | 29.6% | 562,537 | 568,361 | 316,348 | 55.7% | 593,786 | 579,843 | 308,523 | 53.2% |
| 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 | 261,702 | 40.1% | 428,716 | 799,932 | 260,387 | 32.6% | 480,891 | 700,000 | 293,577 | 41.9% |
| Total Expenditures | 651,835 | 261,702 | 40.1% | 428,716 | 799,932 | 260,387 | 32.6% | 480,891 | 700,000 | 293,577 | 41.9% |
| Ending Fund Balance | 246,382 | 177,783 | | 246,382 | (119,010) | 168,521 | | 112,561 | (120,491) | 14,611 | |
| Enterprise Programs Fund | | | | | | | | | | | |
| Enterprise Programs Revenues | | | | | | | | | | | |
| 1800 Daycare Fees | 39,850 | 7,889 | 19.8% | 32,096 | 30,096 | 16,096 | 53.5% | 46,431 | 43,201 | 11,700 | 27.1% |
| 1900 Local Contributions | - | 22,780 | | 35,750 | 22,955 | 26,165 | 114.0% | 54,659 | 54,639 | 45,340 | 83.0% |
| 3900 On-Behalf Payments | 4,627 | 3,155 | 68.2% | 4,627 | 9,185 | 5,996 | 65.3% | 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 | 33,824 | 24.6% | 167,643 | 159,406 | 51,757 | 32.5% | 134,897 | 153,108 | 57,040 | 37.3% |
| 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 | 112,678 | 84,918 | 75.4% | 112,412 | 107,959 | 93,931 | 87.0% | 21,326 | 24,448 | 16,615 | 68.0% |
| 2200 Instructional Staff Support | 18,732 | 13,302 | 71.0% | 4,556 | 26,939 | 11,390 | 42.3% | 70,139 | 115,979 | 32,449 | 28.0% |
| 2700 Transportation | - | - | | - | - | - | | 830 | 830 | 830 | |
| 3300 Community Services | 44,922 | 21,688 | 48.3% | 39,608 | 17,473 | 26,240 | 150.2% | 5,034 | 12,001 | - | 0.0% |
| Total Expenditures | 176,332 | 119,908 | 68.0% | 156,576 | 152,371 | 131,561 | 86.3% | 97,329 | 153,258 | 49,894 | 32.6% |
| Ending Fund Balance | (11,540) | (58,944) | | 27,140 | 23,108 | (63,730) | | 16,073 | (21,645) | (14,349) | |

As of February 28, 2017

Adult Education Enterprise Fund (54) Balance Sheet

| | | | | | |
|---------------------|---|-----------------------|---|--|-------------------------|
| Assets | | | Liabilities | | |
| | Cash | 230,698 | | Due To Other Funds | (21,462) |
| | Deferred Outflows - Pension Contributions | <u>16,627</u> | | Unfunded Pension Liabilities | (89,660) |
| Total Assets | | <u><u>247,325</u></u> | | Deferred Inflows - Pension Investments | <u>(6,749)</u> |
| | | | | | (117,871) |
| | | | Fund Balance | | |
| | | | | Beginning Balance | (86,409) |
| | | | | Revenues | (220,491) |
| | | | | Expenditures | <u>177,446</u> |
| | | | Total Fund Balance | | <u>(129,454)</u> |
| | | | Total Liabilities and Fund Balance | | <u><u>(247,325)</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 | 352,244 | | 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>407,243</u></u> | Total Liabilities | | (318,913) |
| | | | Fund Balance | | |
| | | | | Beginning Balance | - |
| | | | | Revenues | (653,993) |
| | | | | Expenditures | <u>565,663</u> |
| | | | Total Fund Balance | | <u>(88,330)</u> |
| | | | Total Liabilities and Fund Balance | | <u><u>(407,243)</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 | 582 | 699 | 120.1% | 607 | 607 | 303 | 49.8% | 417 | 426 | 284 | 66.8% |
| 1800 Course Fees | 283,883 | 193,568 | 68.2% | 300,487 | 305,139 | 266,467 | 87.3% | 399,442 | 256,364 | 345,755 | 134.9% |
| 3900 On-Behalf Payments | 38,142 | 26,223 | 68.8% | 38,457 | 77,780 | 51,700 | 66.5% | 82,719 | - | - | - |
| 5210 Operating Transfers In | - | - | | - | - | - | | - | 9,871 | - | 0.0% |
| Total Revenues | 322,607 | 220,491 | 68.3% | 339,551 | 383,526 | 318,469 | 83.0% | 482,578 | 266,660 | 346,040 | 129.8% |
| 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 | 19,821 | 15,697 | 79.2% | 42,663 | 42,727 | 26,297 | 61.5% | 50,567 | 51,383 | 31,573 | 61.4% |
| 2200 Instructional Staff Support | 463,321 | 161,290 | 34.8% | 217,521 | 480,053 | 220,522 | 45.9% | 517,691 | 446,864 | 282,665 | 63.3% |
| 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 | 177,446 | 36.4% | 265,171 | 527,780 | 251,806 | 47.7% | 570,011 | 500,000 | 315,991 | 63.2% |
| Ending Fund Balance | (79,126) | 129,454 | | 86,409 | (132,225) | 78,692 | | 12,029 | (133,878) | 129,511 | |
| Tuition Preschool Enterprise Fund | | | | | | | | | | | |
| Tuition Preschool Revenues | | | | | | | | | | | |
| 1300 Tuition | 799,681 | 570,597 | 71.4% | 739,239 | 746,295 | 432,895 | 58.0% | 663,178 | 714,200 | 404,019 | 56.6% |
| 3900 On-Behalf Payments | 121,392 | 83,396 | 68.7% | 122,302 | 108,593 | 70,833 | 65.2% | 113,333 | - | - | - |
| 5210 Operating Transfers In | - | - | | 24,230 | - | - | | 183,099 | - | - | - |
| Total Revenues | 921,073 | 653,993 | 71.0% | 885,771 | 854,889 | 503,728 | 58.9% | 959,610 | 714,200 | 404,019 | 56.6% |
| Non-Operating Funds | | | | | | | | | | | |
| Beginning Balance | - | - | | - | - | - | | (173,683) | (173,683) | (173,683) | 100.0% |
| Tuition Preschool Expenditures | | | | | | | | | | | |
| 1100 Instruction | 966,989 | 565,663 | 58.5% | 885,771 | 885,681 | 516,568 | 58.3% | 785,927 | 755,799 | 439,836 | 58.2% |
| 2200 Instructional Staff Support | - | - | | - | - | - | | - | 1,270 | - | 0.0% |
| Total Expenditures | 966,989 | 565,663 | 58.5% | 885,771 | 885,681 | 516,568 | 58.3% | 785,927 | 757,069 | 439,836 | 58.1% |
| Ending Fund Balance | (45,916) | 88,330 | | - | (30,792) | (12,839) | | - | (216,552) | (209,500) | |

As of February 28, 2017

Trust & Agency Fund (60 & 7000) Balance Sheet

| Assets | | Liabilities | |
|----------------------|-------------------------|---|---------------------------|
| Cash | 2,088,469 | Due To Other Funds | <u>(4,551)</u> |
| Due From Other Funds | <u>683,555</u> | Total Liabilities | (4,551) |
| Total Assets | <u><u>2,772,024</u></u> | Fund Balance | |
| | | Beginning Balance | (1,898,950) |
| | | Revenues | (2,882,766) |
| | | Expenditures | <u>2,014,243</u> |
| | | Total Fund Balance | <u>(2,767,473)</u> |
| | | Total Liabilities and Fund Balance | <u><u>(2,772,024)</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 | 1,388 | 5.6% | 1,734 | 26,368 | 949 | 3.6% | 829 | 1,902 | 1,207 | 63.4% |
| 1900 Local Contributions | 2,917,801 | 2,881,377 | 98.8% | 836,604 | 2,489,916 | 575,555 | 23.1% | 1,217,022 | 1,407,635 | 512,819 | 36.4% |
| Total Revenues | 2,942,501 | 2,882,766 | 98.0% | 838,338 | 2,516,284 | 576,504 | 22.9% | 1,217,851 | 1,409,536 | 514,026 | 36.5% |
| 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 | 3,433,659 | 2,014,243 | 58.7% | 849,076 | 2,339,630 | 561,015 | 24.0% | 1,041,502 | 1,593,372 | 677,540 | 42.5% |
| Total Expenditures | 3,433,659 | 2,014,243 | 58.7% | 849,076 | 2,339,630 | 561,015 | 24.0% | 1,041,502 | 1,593,372 | 677,540 | 42.5% |
| Ending Fund Balance | 1,407,792 | 2,767,473 | | 1,898,950 | 2,086,342 | 1,925,177 | | 1,909,688 | 1,549,503 | 1,569,825 | |