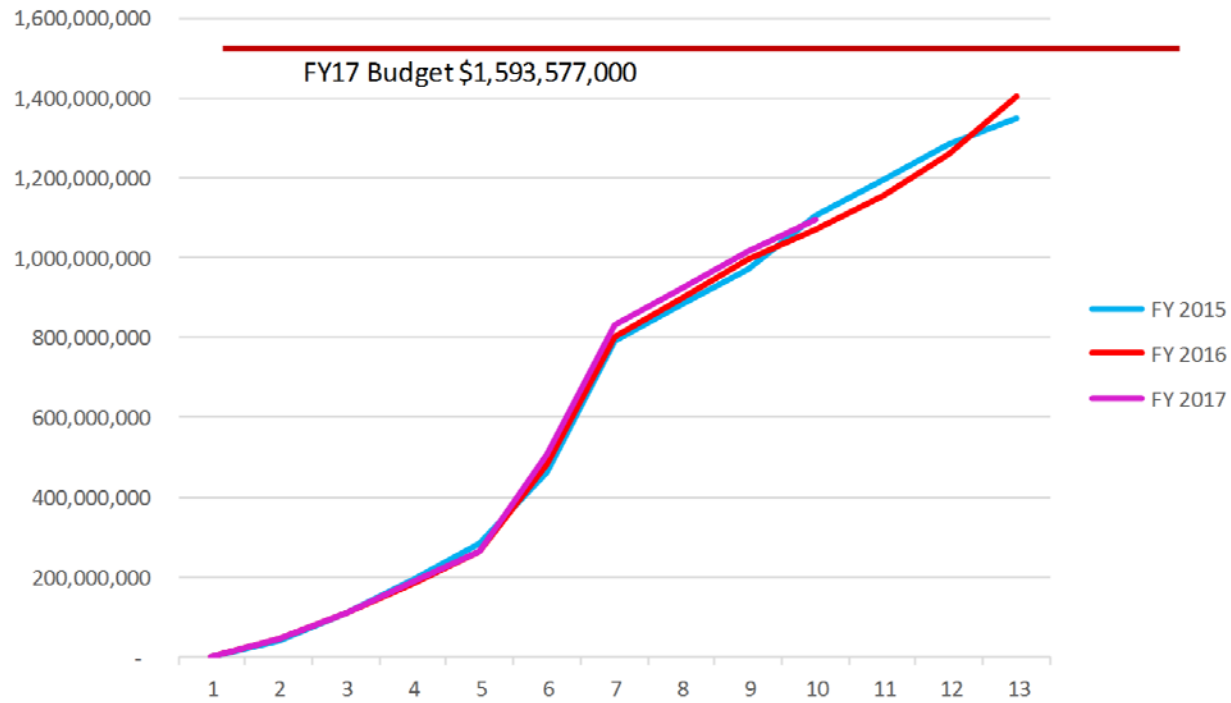
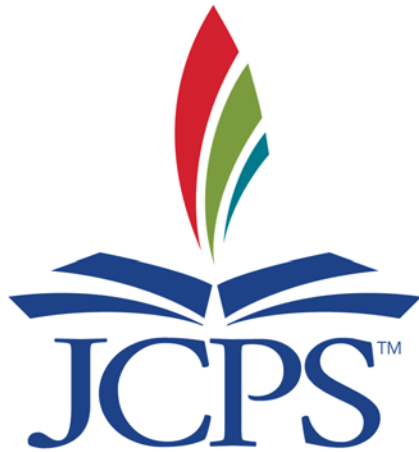
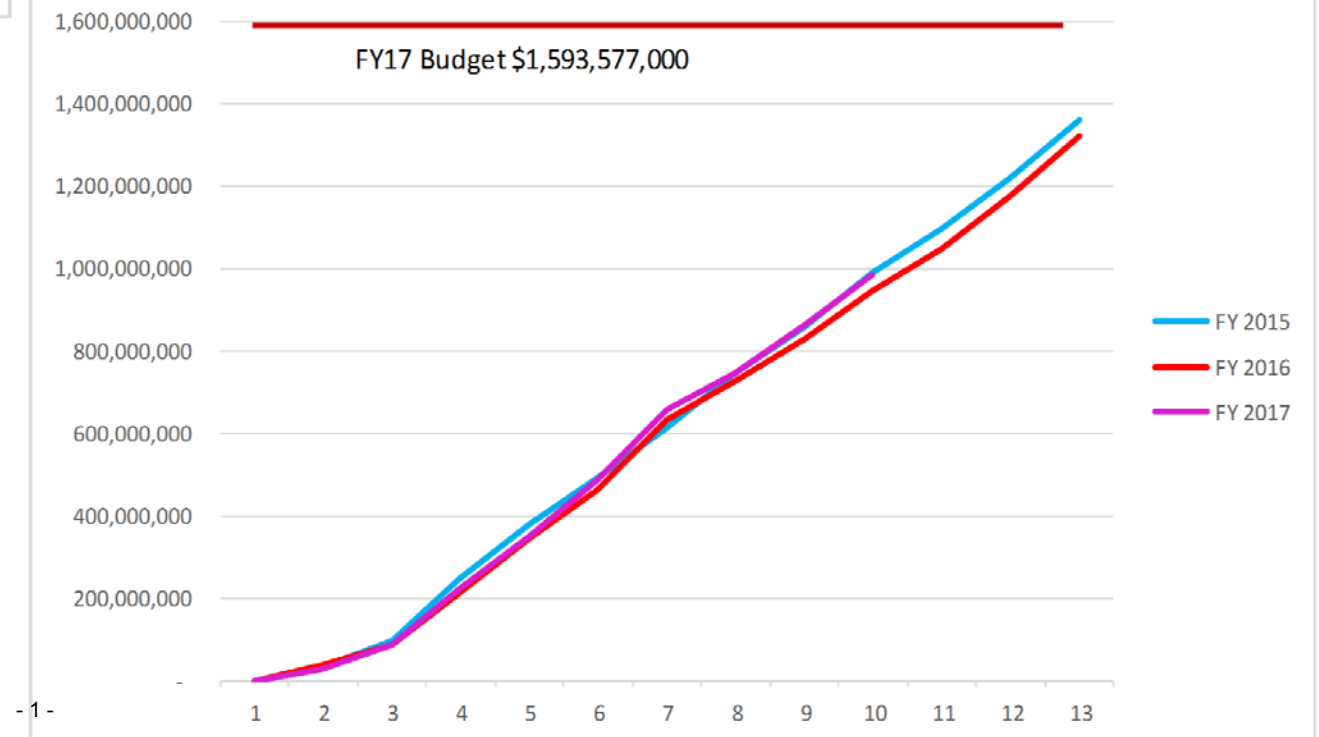


Comparative Revenues by Month (All Funds)



## March Financial Report

Comparative Expenditures by Month (All Funds)



JEFFERSON COUNTY PUBLIC SCHOOLS

Monthly Financial Report  
Through March 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	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	434,257,815	428,788,049	98.7%	416,365,932	416,965,738	410,395,493	98.4%	397,722,644	397,952,915	393,987,778	99.0%
Occupational Taxes	160,930,927	92,352,131	57.4%	151,821,629	148,215,000	89,430,972	60.3%	139,825,242	140,812,000	81,828,232	58.1%
Other Taxes	49,343,519	35,215,655	71.4%	47,796,163	51,920,531	34,967,977	67.3%	49,482,553	47,820,859	33,221,591	69.5%
Local Grants	12,338,219	6,636,483	53.8%	10,366,063	6,489,781	4,185,414	64.5%	9,722,887	7,202,908	2,795,848	38.8%
State Sources											
SEEK Program	258,776,412	195,121,209	75.4%	266,225,294	267,066,168	199,686,870	74.8%	267,901,401	270,018,985	201,379,170	74.6%
Other State Revenues	242,620,185	179,901,076	74.1%	241,662,245	221,902,765	159,138,930	71.7%	235,648,526	221,365,034	29,413,671	13.3%
KSFCC Allocation	7,900,000	8,058,678	102.0%	9,449,764	7,200,000	7,867,434	109.3%	8,171,637	7,489,499	7,457,212	99.6%
Federal Grants	163,397,029	96,581,166	59.1%	154,960,283	156,888,387	104,277,746	66.5%	142,624,911	151,029,819	94,658,191	62.7%
Interest	1,930,583	1,552,890	80.4%	1,707,887	1,091,347	932,138	85.4%	1,406,086	1,321,695	689,847	52.2%
Other Sources	117,434,538	50,296,184	42.8%	121,680,444	95,381,903	61,700,935	64.7%	153,919,784	112,070,887	124,856,016	111.4%
<b>Total Revenues</b>	<b>1,448,929,227</b>	<b>1,094,503,521</b>	<b>75.5%</b>	<b>1,422,035,704</b>	<b>1,373,121,620</b>	<b>1,072,583,909</b>	<b>78.1%</b>	<b>1,406,425,671</b>	<b>1,357,084,602</b>	<b>970,287,556</b>	<b>71.5%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	275,814,776	276,049,849	100.1%	244,724,995	244,724,995	244,724,995	100.0%	265,789,849	265,709,289	265,789,849	100.0%
<b>All Funds Expenditures</b>											
1100 Instruction	692,819,386	486,419,350	70.2%	652,745,258	653,461,008	466,257,572	71.4%	627,060,444	649,537,406	363,320,195	55.9%
2100 Student Support	60,395,481	43,185,839	71.5%	56,468,738	56,257,299	40,112,204	71.3%	53,898,592	54,658,093	30,439,123	55.7%
2200 Instructional Staff Support	143,942,665	95,363,796	66.3%	134,035,510	134,784,719	93,825,625	69.6%	137,183,917	129,398,937	70,326,778	54.3%
2300 District Administration	5,442,267	3,525,271	64.8%	4,621,076	5,165,516	3,074,959	59.5%	4,074,121	3,986,274	2,412,537	60.5%
2400 School Administration	93,160,817	64,223,381	68.9%	86,072,917	90,741,292	62,819,796	69.2%	86,706,811	92,254,109	51,256,899	55.6%
2500 Business Support	47,778,835	28,590,774	59.8%	41,900,407	48,550,334	27,843,917	57.4%	40,124,691	48,513,566	30,381,224	62.6%
2600 Plant Operations & Maintenance	119,559,378	77,299,897	64.7%	109,856,871	122,462,338	76,507,316	62.5%	107,834,439	119,363,390	71,520,273	59.9%
2700 Transportation	88,215,115	58,071,309	65.8%	76,843,086	86,370,983	54,500,238	63.1%	80,816,392	80,832,472	51,707,623	64.0%
2900 Other Instruction Support	32,014	24,383	76.2%	31,659	30,557	23,162	75.8%	27,404	29,600	18,717	63.2%
3100 Food Service	90,723,851	45,542,720	50.2%	64,677,028	89,516,606	42,769,607	47.8%	62,642,116	85,305,117	44,365,378	52.0%
3200 Daycare Operations	651,835	299,190	45.9%	428,716	667,964	305,207	45.7%	480,891	700,000	323,402	46.2%
3300 Community Services	16,091,719	8,956,949	55.7%	10,594,302	14,360,431	7,643,266	53.2%	10,832,335	13,724,514	2,426,922	17.7%
4600 Site Improvement	53,267,265	21,675,133	40.7%	54,066,234	44,427,243	30,003,831	67.5%	47,130,013	50,898,622	29,699,623	58.4%
5100 Debt Service	52,370,714	45,442,864	86.8%	47,166,053	51,668,297	39,809,739	77.0%	109,068,409	55,012,657	101,915,910	185.3%
5200 Operating Transfers Out	51,194,950	35,641,634	69.6%	51,202,995	51,229,705	36,866,907	72.0%	59,609,950	46,949,013	35,845,769	76.4%
5300 Contingency	93,221,960	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%
<b>Total Expenditures</b>	<b>1,608,868,252</b>	<b>1,014,262,490</b>	<b>63.0%</b>	<b>1,390,710,850</b>	<b>1,521,868,712</b>	<b>982,363,345</b>	<b>64.5%</b>	<b>1,427,490,525</b>	<b>1,505,406,926</b>	<b>885,960,370</b>	<b>58.9%</b>
<b>Ending Fund Balance</b>	<b>115,875,751</b>	<b>356,290,880</b>		<b>276,049,849</b>	<b>95,977,902</b>	<b>334,945,559</b>		<b>244,724,995</b>	<b>117,386,965</b>	<b>350,117,034</b>	

As of March 31, 2017

**General Fund (1) Balance Sheet**

Assets			Liabilities		
	Cash	348,730,824		Due To Other Funds	(118,903,379)
	Investments	56,740,371		Accounts Payable	(165,012)
	Accounts Receivable	422,897		Accrued Expenditures	<u>(94,574,691)</u>
	Due From Other Funds	38,979,101			
	Inventory	<u>2,888,023</u>			
			<b>Total Liabilities</b>		(213,643,081)
<b>Total Assets</b>		<u><u>447,761,215</u></u>			
			Fund Balance		
			Beginning Balance		(132,975,573)
			Revenues		(869,794,955)
			Expenditures		<u>768,652,394</u>
			<b>Total Fund Balance</b>		<u>(234,118,134)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(447,761,215)</u></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	%
<b>General Fund Revenues</b>											
1111 Real Estate Taxes	399,957,815	393,513,738	98.4%	382,661,970	384,395,024	376,691,531	98.0%	365,574,681	365,809,741	361,839,815	98.9%
1115 Delinquent Property Taxes	5,000,000	2,817,031	56.3%	5,017,004	5,500,000	3,158,138	57.4%	5,499,426	5,756,725	3,346,242	58.1%
1117 Motor Vehicle Taxes	27,968,388	17,545,589	62.7%	26,860,776	28,282,326	16,210,448	57.3%	27,259,351	26,219,231	16,633,768	63.4%
1119 Franchise Taxes	9,626,131	10,730,348	111.5%	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	92,352,131	57.4%	151,821,629	148,215,000	89,430,972	60.3%	139,825,242	140,812,000	81,828,232	58.1%
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	98,286	16.8%	586,509	791,000	411,140	52.0%
1510 Interest Income	1,900,000	1,296,555	68.2%	1,383,108	1,059,000	758,378	71.6%	1,151,761	1,300,000	544,501	41.9%
1900 Other Local Revenues	4,126,000	1,183,746	28.7%	4,132,269	1,136,300	1,001,136	88.1%	4,034,360	4,273,400	956,550	22.4%
3111 State SEEK Revenues	258,776,412	195,121,209	75.4%	266,225,294	267,066,168	199,686,870	74.8%	267,901,401	270,018,985	201,379,170	74.6%
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	1,165,231	66.7%	1,747,934	1,602,300	1,165,313	72.7%	1,602,314	1,748,000	1,019,654	58.3%
3900 On-Behalf Payments	190,927,188	146,062,328	76.5%	189,562,894	171,073,931	130,979,486	76.6%	185,420,795	174,872,653	-	0.0%
4100 Unrestricted Federal Revenues	4,700	2,831	60.2%	4,728	5,000	4,728	94.6%	4,959	8,300	4,959	59.7%
5220 Indirect Cost Transfers	5,808,743	3,735,523	64.3%	6,576,164	6,097,895	4,658,847	76.4%	3,009,041	2,865,247	2,099,235	73.3%
<b>Total Revenues</b>	<b>1,074,498,304</b>	<b>869,794,955</b>	<b>80.9%</b>	<b>1,053,005,022</b>	<b>1,033,575,659</b>	<b>839,443,525</b>	<b>81.2%</b>	<b>1,019,011,598</b>	<b>1,010,691,185</b>	<b>683,304,847</b>	<b>67.6%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>132,740,500</b>	<b>132,975,573</b>		<b>119,207,881</b>	<b>119,207,881</b>	<b>119,207,881</b>		<b>120,080,560</b>	<b>120,000,000</b>	<b>120,080,560</b>	

		2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>General Fund Expenditures</b>												
<b>Instruction (Teachers, Classroom Activities &amp; Supplies, Textbooks)</b>												
0100	Salaries	425,714,461	303,634,762	71.3%	406,012,498	414,463,922	294,996,428	71.2%	396,844,637	402,059,877	283,944,326	70.6%
0200	Employee Benefits	158,439,201	112,783,381	71.2%	150,374,948	136,541,415	101,834,667	74.6%	143,137,331	140,372,087	15,235,571	10.9%
0300	Professional/Technical Services	395,771	111,295	28.1%	269,358	455,081	138,199	30.4%	363,355	514,734	201,136	39.1%
0400	Property Services	388,828	257,974	66.3%	319,838	356,157	220,948	62.0%	274,863	311,505	167,704	53.8%
0500	Other Purchased Services	726,941	306,474	42.2%	546,971	782,013	341,231	43.6%	656,923	933,320	369,228	39.6%
0600	Supplies	14,210,406	6,451,055	45.4%	8,329,399	12,835,966	6,501,263	50.6%	9,126,978	13,659,132	6,847,613	50.1%
0700	Property	2,890,624	1,776,321	61.5%	2,170,028	2,806,134	1,607,735	57.3%	2,615,266	3,482,846	1,784,621	51.2%
0800	Miscellaneous	894,387	46,200	5.2%	115,720	2,385,136	58,875	2.5%	473,265	5,431,894	420,635	7.7%
<b>1100</b>	<b>Instruction</b>	<b>603,660,619</b>	<b>425,367,462</b>	<b>70.5%</b>	<b>568,138,760</b>	<b>570,625,824</b>	<b>405,699,346</b>	<b>71.1%</b>	<b>553,492,617</b>	<b>566,765,394</b>	<b>308,970,834</b>	<b>54.5%</b>
<b>Student Support (Attendance, Guidance, Health)</b>												
0100	Salaries	38,235,015	27,610,710	72.2%	36,408,712	36,681,432	26,544,184	72.4%	35,541,627	36,503,616	25,338,310	69.4%
0200	Employee Benefits	13,621,032	10,213,954	75.0%	13,407,483	12,248,224	9,134,764	74.6%	12,724,604	12,246,755	1,276,471	10.4%
0300	Professional/Technical Services	1,613,749	1,035,829	64.2%	1,611,196	1,654,973	1,027,326	62.1%	1,335,783	1,281,773	861,447	67.2%
0400	Property Services	69,916	52,274	74.8%	59,858	62,848	61,260	97.5%	68,508	67,232	63,847	95.0%
0500	Other Purchased Services	157,069	90,741	57.8%	140,040	231,197	100,577	43.5%	212,282	200,543	135,019	67.3%
0600	Supplies	266,553	151,011	56.7%	191,732	363,702	88,418	24.3%	145,328	330,612	105,824	32.0%
0700	Property	67,440	18,860	28.0%	76,362	77,865	26,714	34.3%	105,511	120,241	76,514	63.6%
0800	Miscellaneous	39,433	18,154	46.0%	35,263	28,092	21,438	76.3%	36,499	39,446	22,219	56.3%
<b>2100</b>	<b>Student Support</b>	<b>54,070,207</b>	<b>39,191,532</b>	<b>72.5%</b>	<b>51,930,646</b>	<b>51,348,333</b>	<b>37,004,680</b>	<b>72.1%</b>	<b>50,170,141</b>	<b>50,790,217</b>	<b>27,879,650</b>	<b>54.9%</b>
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>												
0100	Salaries	69,007,119	48,065,880	69.7%	64,858,702	67,021,565	48,243,837	72.0%	64,028,490	63,078,792	43,792,450	69.4%
0200	Employee Benefits	24,469,343	18,221,332	74.5%	24,086,216	22,263,385	16,603,803	74.6%	23,167,483	19,787,384	2,915,301	14.7%
0300	Professional/Technical Services	2,887,442	573,188	19.9%	1,124,984	1,373,936	804,128	58.5%	1,511,632	2,269,847	803,627	35.4%
0400	Property Services	223,544	66,116	29.6%	67,188	74,799	45,046	60.2%	34,391	36,780	28,159	76.6%
0500	Other Purchased Services	493,131	250,565	50.8%	406,450	467,585	258,494	55.3%	309,034	437,808	187,601	42.9%
0600	Supplies	2,552,001	1,568,878	61.5%	2,300,398	2,767,175	1,621,063	58.6%	2,444,198	2,860,920	1,645,054	57.5%
0700	Property	3,071,442	1,852,917	60.3%	2,124,558	2,565,345	1,459,766	56.9%	1,849,847	2,547,282	1,379,677	54.2%
0800	Miscellaneous	91,248	32,651	35.8%	69,194	93,226	17,328	18.6%	148,683	197,600	116,231	58.8%
<b>2200</b>	<b>Instructional Staff Support</b>	<b>102,795,270</b>	<b>70,631,526</b>	<b>68.7%</b>	<b>95,037,690</b>	<b>96,627,017</b>	<b>69,053,465</b>	<b>71.5%</b>	<b>93,493,757</b>	<b>91,216,414</b>	<b>50,868,099</b>	<b>55.8%</b>

		2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	2,716,601	1,744,051	64.2%	2,346,130	2,552,839	1,556,965	61.0%	2,421,443	2,380,388	1,676,412	70.4%
0200	Employee Benefits	637,375	675,490	106.0%	860,875	963,320	616,045	64.0%	868,592	700,522	164,398	23.5%
0300	Professional/Technical Services	1,396,194	749,103	53.7%	935,520	1,137,953	593,810	52.2%	469,820	591,512	340,677	57.6%
0400	Property Services	300	150	50.0%	203	210	-	0.0%	203	205	-	0.0%
0500	Other Purchased Services	249,839	46,437	18.6%	49,404	59,276	23,068	38.9%	62,189	56,698	26,944	47.5%
0600	Supplies	158,922	65,533	41.2%	68,287	119,339	37,915	31.8%	63,348	73,259	42,609	58.2%
0700	Property	50,893	25,562	50.2%	21,084	29,008	6,962	24.0%	6,979	13,643	5,943	43.6%
0800	Miscellaneous	89,645	80,733	90.1%	90,502	93,101	84,722	91.0%	95,208	97,174	95,108	97.9%
<b>2300</b>	<b>District Administration</b>	<b>5,299,769</b>	<b>3,387,059</b>	<b>63.9%</b>	<b>4,372,005</b>	<b>4,955,046</b>	<b>2,919,486</b>	<b>58.9%</b>	<b>3,987,782</b>	<b>3,913,401</b>	<b>2,352,091</b>	<b>60.1%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	61,404,704	43,326,464	70.6%	58,236,133	60,493,052	42,892,062	70.9%	58,904,803	60,183,641	42,321,530	70.3%
0200	Employee Benefits	22,086,608	16,445,571	74.5%	21,925,375	21,181,618	15,425,803	72.8%	21,829,812	22,004,449	4,746,043	21.6%
0300	Professional/Technical Services	342,740	177,845	51.9%	399,709	468,324	313,850	67.0%	258,066	421,709	165,747	39.3%
0400	Property Services	574,974	293,518	51.0%	285,231	429,070	211,636	49.3%	383,070	524,421	234,505	44.7%
0500	Other Purchased Services	970,433	556,340	57.3%	712,301	884,863	566,834	64.1%	730,940	974,425	494,107	50.7%
0600	Supplies	5,598,147	2,142,511	38.3%	2,624,323	4,893,322	2,109,327	43.1%	2,823,746	5,735,857	2,165,868	37.8%
0700	Property	1,875,971	1,116,094	59.5%	1,652,518	2,150,362	1,143,648	53.2%	1,572,295	2,071,109	988,846	47.7%
0800	Miscellaneous	111,957	43,671	39.0%	69,738	108,945	47,432	43.5%	79,426	201,581	51,480	25.5%
<b>2400</b>	<b>School Administration</b>	<b>92,965,534</b>	<b>64,102,015</b>	<b>69.0%</b>	<b>85,905,328</b>	<b>90,609,556</b>	<b>62,710,593</b>	<b>69.2%</b>	<b>86,582,157</b>	<b>92,117,193</b>	<b>51,168,126</b>	<b>55.5%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	20,740,810	13,646,790	65.8%	17,158,490	18,176,620	12,101,098	66.6%	17,621,883	18,751,279	12,513,481	66.7%
0200	Employee Benefits	9,254,584	6,807,369	73.6%	10,603,921	10,292,532	7,237,149	70.3%	8,165,841	8,718,425	2,961,549	34.0%
0300	Professional/Technical Services	1,782,438	1,032,244	57.9%	1,481,519	1,833,507	1,133,788	61.8%	1,120,434	1,864,257	757,341	40.6%
0400	Property Services	509,806	81,587	16.0%	277,900	317,539	176,067	55.4%	341,278	665,889	236,423	35.5%
0500	Other Purchased Services	6,265,655	3,237,061	51.7%	4,492,006	6,896,954	2,963,072	43.0%	4,756,254	5,785,170	4,007,404	69.3%
0600	Supplies	2,148,300	831,746	38.7%	1,427,057	1,679,679	372,680	22.2%	1,134,931	2,410,588	536,883	22.3%
0700	Property	4,859,847	1,963,171	40.4%	4,920,200	6,620,699	2,868,885	43.3%	5,288,253	8,634,834	4,062,160	47.0%
0800	Miscellaneous	526,742	132,327	25.1%	266,121	488,362	104,944	21.5%	342,499	354,452	173,895	49.1%
<b>2500</b>	<b>Business Support</b>	<b>46,088,182</b>	<b>27,732,294</b>	<b>60.2%</b>	<b>40,627,214</b>	<b>46,305,891</b>	<b>26,957,683</b>	<b>58.2%</b>	<b>38,771,374</b>	<b>47,184,894</b>	<b>25,249,136</b>	<b>53.5%</b>

		2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	49,809,399	33,582,404	67.4%	48,631,070	50,520,251	34,268,263	67.8%	48,197,068	50,849,831	34,252,991	67.4%
0200	Employee Benefits	22,384,048	15,391,904	68.8%	21,083,818	24,360,601	14,554,713	59.7%	20,441,825	22,004,126	9,472,858	43.1%
0300	Professional/Technical Services	1,379,071	706,286	51.2%	1,233,298	1,421,659	798,462	56.2%	906,166	1,263,304	614,060	48.6%
0400	Property Services	15,102,867	7,475,499	49.5%	11,213,407	14,299,767	7,857,027	54.9%	10,470,147	14,353,298	7,751,550	54.0%
0500	Other Purchased Services	2,228,332	929,199	41.7%	1,883,041	2,453,414	(57,667)	-2.4%	660,740	2,545,341	(76,645)	-3.0%
0600	Supplies	26,257,351	17,666,888	67.3%	23,757,112	26,931,669	17,469,492	64.9%	25,137,131	25,710,448	18,215,705	70.8%
0700	Property	1,940,163	1,293,730	66.7%	1,821,116	2,308,688	1,470,557	63.7%	1,607,586	2,462,030	957,096	38.9%
0800	Miscellaneous	125,855	78,832	62.6%	102,576	131,389	73,453	55.9%	110,807	127,002	86,449	68.1%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>119,227,086</b>	<b>77,124,741</b>	<b>64.7%</b>	<b>109,725,438</b>	<b>122,427,438</b>	<b>76,434,299</b>	<b>62.4%</b>	<b>107,531,470</b>	<b>119,315,380</b>	<b>71,274,065</b>	<b>59.7%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	42,193,722	31,757,831	75.3%	42,737,900	43,430,670	31,230,076	71.9%	43,017,665	38,236,751	30,771,115	80.5%
0200	Employee Benefits	18,534,799	13,788,733	74.4%	19,366,203	19,242,826	12,721,415	66.1%	19,003,243	18,254,990	8,502,266	46.6%
0300	Professional/Technical Services	117,905	(1,072,088)	-909.3%	(1,831,680)	120,350	(980,567)	-814.8%	(2,863,009)	165,838	(531,851)	-320.7%
0400	Property Services	60,508	18,445	30.5%	13,374	33,136	6,821	20.6%	10,815	16,575	9,511	57.4%
0500	Other Purchased Services	2,856,730	1,893,627	66.3%	2,888,484	4,345,752	2,048,838	47.1%	3,224,823	4,835,299	2,668,200	55.2%
0600	Supplies	13,518,724	7,050,592	52.2%	10,476,858	13,051,897	7,446,647	57.1%	11,162,927	12,343,170	9,135,977	74.0%
0700	Property	8,874,790	3,497,508	39.4%	910,249	4,723,343	782,396	16.6%	3,324,865	4,365,735	337,130	7.7%
0800	Miscellaneous	259,934	35,186	13.5%	44,329	287,987	26,035	9.0%	38,629	255,798	27,822	10.9%
<b>2700</b>	<b>Transportation</b>	<b>86,417,112</b>	<b>56,969,836</b>	<b>65.9%</b>	<b>74,605,717</b>	<b>85,235,960</b>	<b>53,281,660</b>	<b>62.5%</b>	<b>76,919,959</b>	<b>78,474,157</b>	<b>50,920,171</b>	<b>64.9%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	30,301	23,374	77.1%	30,114	29,038	22,176	76.4%	26,193	29,600	17,984	60.8%
0200	Employee Benefits	1,713	1,010	58.9%	1,545	1,519	986	64.9%	1,211	-	734	
<b>2900</b>	<b>Other Instruction Support</b>	<b>32,014</b>	<b>24,383</b>	<b>76.2%</b>	<b>31,659</b>	<b>30,557</b>	<b>23,162</b>	<b>75.8%</b>	<b>27,404</b>	<b>29,600</b>	<b>18,717</b>	<b>63.2%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	-	3,167		-	28,400	-	0.0%	15,871	-	734	
0200	Employee Benefits	-	460		-	9,596	-	0.0%	3,021	-	3,021	
0800	Miscellaneous	12,000	-		10,599	-	-		-	-	-	
<b>3100</b>	<b>Food Service</b>	<b>12,000</b>	<b>3,627</b>	<b>30.2%</b>	<b>10,599</b>	<b>37,996</b>	<b>-</b>	<b>0.0%</b>	<b>18,892</b>	<b>-</b>	<b>3,755</b>	

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>											
0100 Salaries	2,047,890	1,380,371	67.4%	1,837,644	2,029,658	1,439,127	70.9%	1,854,262	1,982,970	1,363,132	68.7%
0200 Employee Benefits	661,072	511,777	77.4%	658,870	687,787	515,376	74.9%	687,333	650,153	123,792	19.0%
0300 Professional/Technical Services	2,101	1,069	50.9%	(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	813	100.0%
0500 Other Purchased Services	15,272	3,595	23.5%	4,234	12,460	6,325	50.8%	3,109	18,292	9,337	51.0%
0600 Supplies	14,209	3,412	24.0%	4,054	21,763	5,964	27.4%	2,130	26,358	11,632	44.1%
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	4,118	(36)	-0.9%	10,955	15,513	6,637	42.8%	369	14,109	1,337	9.5%
<b>3300 Community Services</b>	<b>2,749,969</b>	<b>1,903,260</b>	<b>69.2%</b>	<b>2,517,609</b>	<b>2,776,102</b>	<b>1,975,497</b>	<b>71.2%</b>	<b>2,540,172</b>	<b>2,698,044</b>	<b>1,513,510</b>	<b>56.1%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>											
0100 Salaries	700,341	476,419	68.0%	675,043	676,429	468,564	69.3%	648,360	655,702	455,838	69.5%
0200 Employee Benefits	199,879	194,937	97.5%	252,182	1,750,813	169,861	9.7%	238,483	242,920	61,632	25.4%
0300 Professional/Technical Services	4,900	940	19.2%	-	-	-		-	-	-	
0400 Property Services	1,000	903	90.3%	-	-	-		-	-	-	
0500 Other Purchased Services	18,040	5,454	30.2%	-	-	-		-	-	-	
0600 Supplies	23,401	8,657	37.0%	-	-	-		-	-	-	
0700 Property	10,000	2,947	29.5%	-	-	-		-	-	-	
0800 Miscellaneous	2,700	1,200	44.4%	-	-	-		-	-	-	
<b>4300 Architectural &amp; Engineering</b>	<b>960,261</b>	<b>691,457</b>	<b>72.0%</b>	<b>927,225</b>	<b>2,427,243</b>	<b>638,424</b>	<b>26.3%</b>	<b>886,842</b>	<b>898,622</b>	<b>517,470</b>	<b>57.6%</b>
<b>5200 Operating Transfers Out</b>	<b>1,955,368</b>	<b>1,523,201</b>	<b>77.9%</b>	<b>5,407,440</b>	<b>2,512,675</b>	<b>1,701,652</b>	<b>67.7%</b>	<b>5,461,710</b>	<b>2,422,113</b>	<b>1,694,196</b>	<b>69.9%</b>
<b>5300 Contingency</b>	<b>93,221,960</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>72,174,419</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>74,243,155</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>1,209,455,351</b>	<b>768,652,394</b>	<b>63.6%</b>	<b>1,039,237,330</b>	<b>1,148,094,059</b>	<b>738,399,948</b>	<b>64.3%</b>	<b>1,019,884,277</b>	<b>1,130,068,587</b>	<b>592,429,819</b>	<b>52.4%</b>
<b>Ending Fund Balance</b>	<b>(2,216,546)</b>	<b>234,118,134</b>		<b>132,975,573</b>	<b>4,689,481</b>	<b>220,251,458</b>		<b>119,207,881</b>	<b>622,599</b>	<b>210,955,589</b>	



As of March 31, 2017

Special Revenue Fund (2) Balance Sheet			
Assets		Liabilities	
Due From Other Funds	30,920,094	Due To Other Funds	(25,204,886)
Accounts Receivable	137,740		
		<b>Total Liabilities</b>	(25,204,886)
<b>Total Assets</b>	31,057,834	Fund Balance	
		Beginning Balance	(14,710,507)
		Revenues	(87,220,917)
		Expenditures	96,078,476
		<b>Total Fund Balance</b>	(5,852,948)
		<b>Total Liabilities and Fund Balance</b>	(31,057,834)

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

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Special Revenue Fund</b>											
<b>Special Revenue Fund Revenues</b>											
1510 Interest Income	5,184	3,503	67.6%	5,630	4,498	3,949	87.8%	3,252	509	2,623	515.2%
1700 Student Fees	41,858	-	0.0%	120	52,321	120	0.2%	2,950	70,293	1,910	2.7%
1900 Local Grants and Contributions	9,297,224	3,570,208	38.4%	9,339,816	5,823,951	3,521,258	60.5%	8,435,955	5,783,101	2,392,266	41.4%
3200 State Grants	36,733,500	25,286,420	68.8%	36,489,591	35,901,214	19,500,134	54.3%	34,228,808	34,669,039	23,451,339	67.6%
4300 Direct Federal Grants	16,714,255	9,371,395	56.1%	16,335,656	17,262,769	8,695,806	50.4%	16,232,111	16,494,960	10,137,752	61.5%
4500 Federal Grants Through State	76,656,010	45,231,011	59.0%	76,354,713	74,270,486	48,972,064	65.9%	71,965,954	75,178,606	44,837,143	13.5%
4700 Federal Grants Thru Intermediary	1,101,083	741,605	67.4%	1,029,222	1,098,323	614,387	55.9%	905,479	851,788	579,488	5263.9%
4810 Medicaid Reimbursement	4,667,903	1,493,114	32.0%	2,021,973	3,757,692	1,567,888	41.7%	2,038,259	3,695,797	1,802,113	15.7%
5210 Operating Transfers In	1,968,293	1,523,660	77.4%	2,308,124	2,421,000	1,703,139	70.3%	2,345,069	2,544,264	1,695,949	70.8%
<b>Total Revenues</b>	<b>147,185,310</b>	<b>87,220,917</b>	<b>59.3%</b>	<b>143,884,845</b>	<b>140,592,254</b>	<b>84,578,744</b>	<b>60.2%</b>	<b>136,157,837</b>	<b>139,288,357</b>	<b>84,900,582</b>	<b>61.0%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>14,710,507</b>	<b>14,710,507</b>	<b>100.0%</b>	<b>10,620,148</b>	<b>10,620,148</b>	<b>10,620,148</b>	<b>100.0%</b>	<b>10,009,207</b>	<b>10,009,207</b>	<b>10,009,207</b>	<b>100.0%</b>
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	85,082,504	58,855,014	69.2%	82,308,738	81,840,472	59,184,408	72.3%	72,605,803	81,649,441	53,807,384	65.9%
2100 Student Support	6,325,274	3,994,307	63.1%	4,538,092	4,908,966	3,107,524	63.3%	3,728,451	3,867,876	2,559,473	66.2%
2200 Instructional Staff Support	40,665,342	24,537,056	60.3%	38,775,743	37,640,646	24,515,638	65.1%	43,102,330	37,618,409	19,112,633	50.8%
2300 District Administration	142,498	138,211	97.0%	249,071	210,470	155,473	73.9%	86,339	72,873	60,446	82.9%
2400 School Administration	195,283	121,367	62.1%	167,589	131,736	109,203	82.9%	124,654	136,916	88,773	64.8%
2500 Business Support	1,690,653	858,480	50.8%	1,273,193	2,244,443	886,234	39.5%	1,353,317	1,328,672	5,132,088	386.3%
2600 Plant Operations & Maintenance	206,179	140,212	68.0%	79,896	34,900	42,921	123.0%	299,232	43,000	246,208	572.6%
2700 Transportation	1,798,003	1,101,473	61.3%	2,237,369	1,135,023	1,218,578	107.4%	3,895,603	2,357,485	786,622	33.4%
3100 Food Service	-	-		-	-	-		-		4,893,343	
3300 Community Services	9,858,760	4,846,676	49.2%	7,188,039	9,623,185	4,904,923	51.0%	7,245,627	9,421,096	-	1.0%
4600 Site Improvement	-	-		49,678	-	49,436		96,499	-	91,605	
5200 Operating Transfers Out	2,433,582	1,485,679	61.0%	2,927,078	3,036,753	2,069,368	68.1%	3,009,041	3,002,884	2,099,235	0.0%
<b>Total Expenditures</b>	<b>148,398,078</b>	<b>96,078,476</b>	<b>64.7%</b>	<b>139,794,486</b>	<b>140,806,594</b>	<b>96,243,705</b>	<b>68.4%</b>	<b>135,546,896</b>	<b>139,498,652</b>	<b>88,877,810</b>	<b>63.7%</b>
<b>Ending Fund Balance</b>	<b>13,497,739</b>	<b>5,852,948</b>		<b>14,710,507</b>	<b>10,405,808</b>	<b>(1,044,813)</b>		<b>10,620,148</b>	<b>9,798,912</b>	<b>6,031,979</b>	

As of March 31, 2017

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

Assets		Fund Balance	
Due From Other Funds	<u>1,424,021</u>	Beginning Balance	(940,174)
		Revenues	(1,956,147)
		Expenditures	<u>1,472,300</u>
<b>Total Assets</b>	<u><u>1,424,021</u></u>	<b>Total Fund Balance</b>	<u>(1,424,021)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(1,424,021)</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>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<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	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700	Student Fees	1,836,299	100.0%	1,447,241	-	1,298,578		649,772	283,779	198,273	69.9%
1900	Local Grants and Contributions	119,854	100.0%	189,643	-	88,602		69,910	12,172	12,172	100.0%
<b>Total Revenues</b>		<b>1,956,153</b>	<b>100.0%</b>	<b>1,636,884</b>	<b>-</b>	<b>1,387,180</b>		<b>719,682</b>	<b>295,951</b>	<b>210,445</b>	<b>71.1%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>		<b>940,174</b>	<b>100.0%</b>	<b>611,741</b>	<b>611,741</b>	<b>611,741</b>	100.0%	-	-	-	
<b>District Activity Funds Expenditures</b>											
1100	Instruction	2,971,825	48.4%	1,256,914	-	651,736		104,204	290,941	3,298	1.1%
2600	Plant Operations & Maintenance	126,113	27.7%	51,537	-	30,096		3,737	5,010	-	0.0%
<b>Total Expenditures</b>		<b>3,097,938</b>	<b>47.5%</b>	<b>1,308,451</b>	<b>-</b>	<b>681,832</b>		<b>107,941</b>	<b>295,951</b>	<b>3,298</b>	<b>1.1%</b>
<b>Ending Fund Balance</b>		<b>(201,611)</b>		<b>940,174</b>	<b>611,741</b>	<b>1,317,089</b>	215.3%	<b>611,741</b>	<b>-</b>	<b>207,147</b>	
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
3200	State Revenues	8,727,000	49.9%	8,730,000	8,730,000	4,363,900	50.0%	8,701,711	8,701,700	4,356,150	50.1%
<b>Total Revenues</b>		<b>8,727,000</b>	<b>49.9%</b>	<b>8,730,000</b>	<b>8,730,000</b>	<b>4,363,900</b>	<b>50.0%</b>	<b>8,701,711</b>	<b>8,701,700</b>	<b>4,356,150</b>	<b>50.1%</b>
<b>Capital Outlay Expenditures</b>											
5200	Operating Transfers Out	8,727,000	49.9%	8,730,000	8,730,000	4,363,900	50.0%	8,701,711	8,701,700	4,356,150	50.1%
<b>Total Expenditures</b>		<b>8,727,000</b>	<b>49.9%</b>	<b>8,730,000</b>	<b>8,730,000</b>	<b>4,363,900</b>	<b>50.0%</b>	<b>8,701,711</b>	<b>8,701,700</b>	<b>4,356,150</b>	<b>50.1%</b>
<b>Ending Fund Balance</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

As of March 31, 2017

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due From Other Funds	<u>20,118,287</u>	Beginning Balance	(7,338,517)
		Revenues	(35,470,567)
<b>Total Assets</b>	<u><u>20,118,287</u></u>	Expenditures	<u>22,690,797</u>
		<b>Total Fund Balance</b>	<u>(20,118,287)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(20,118,287)</u></u>

Building Fund holds a portion of our local real estate taxes, as required by the SEEK formula. These funds are used for facilities renovations and construction.

**Construction Fund (360) Balance Sheet**

Assets		Liabilities	
Cash	19,066,101	Due To Other Funds	<u>(499,740)</u>
Due From Other Funds	<u>58,364,891</u>	<b>Total Liabilities</b>	(499,740)
<b>Total Assets</b>	<u><u>77,430,992</u></u>		
		Fund Balance	
		Beginning Balance	(99,415,706)
		Revenues	(9,082,061)
		Expenditures	<u>31,566,515</u>
		<b>Total Fund Balance</b>	<u>(76,931,252)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(77,430,992)</u></u>

Construction Fund is used to account for multi-year renovation and construction projects, generally funded by General Fund, Building Fund, or bond sales.

2016 - 2017 School Year				2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Building Fund</b>											
<b>Building Fund Revenues</b>											
1111 Real Estate Taxes	34,300,000	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%
<b>Total Revenues</b>	<b>34,680,000</b>	<b>35,470,567</b>	<b>102.3%</b>	<b>33,907,748</b>	<b>32,950,714</b>	<b>33,956,822</b>	<b>103.1%</b>	<b>32,791,709</b>	<b>32,820,563</b>	<b>32,584,738</b>	<b>99.3%</b>
<b>Non-Operating Funds</b>											
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%
<b>Building Fund Expenditures</b>											
5200 Operating Transfers Out	34,680,000	22,690,797	65.4%	26,812,943	32,950,714	23,120,673	70.2%	38,832,168	32,820,563	24,093,253	73.4%
<b>Total Expenditures</b>	<b>34,680,000</b>	<b>22,690,797</b>	<b>65.4%</b>	<b>26,812,943</b>	<b>32,950,714</b>	<b>23,120,673</b>	<b>70.2%</b>	<b>38,832,168</b>	<b>32,820,563</b>	<b>24,093,253</b>	<b>73.4%</b>
<b>Ending Fund Balance</b>	<b>7,338,517</b>	<b>20,118,287</b>		<b>7,338,517</b>	<b>243,712</b>	<b>11,079,861</b>		<b>243,712</b>	<b>6,284,171</b>	<b>14,775,657</b>	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	212,254		288,517	-	151,354		234,742	-	130,039	
1900 Local Contributions	-	202,917		3,823,798	-	1,835,859		7,287,205	-	7,214,007	
5100 Bond Proceeds	52,307,004	7,120,000	13.6%	55,015,000	34,000,000	15,160,000	44.6%	74,380,000	50,000,000	74,380,000	148.8%
5210 Operating Transfers In	-	1,546,889		4,543,586	-	2,269,014		15,964,380	-	3,024,024	
<b>Total Revenues</b>	<b>52,307,004</b>	<b>9,082,061</b>	<b>17.4%</b>	<b>63,670,901</b>	<b>34,000,000</b>	<b>19,416,227</b>	<b>57.1%</b>	<b>97,866,327</b>	<b>50,000,000</b>	<b>84,748,070</b>	<b>169.5%</b>
<b>Non-Operating Funds</b>											
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	
<b>Construction Fund Expenditures</b>											
4600 Construction	52,307,004	20,983,676	40.1%	53,089,331	42,000,000	29,315,971	69.8%	46,146,672	50,000,000	29,090,548	58.2%
5100 Debt Service	-	7,246,051		449,001	-	221,743		62,978,892	-	62,978,892	
5200 Operating Transfers Out	-	3,336,788		3,671,461	-	3,016,848		3,603,567	-	3,601,181	
<b>Total Expenditures</b>	<b>52,307,004</b>	<b>31,566,515</b>	<b>60.3%</b>	<b>57,209,793</b>	<b>42,000,000</b>	<b>32,554,562</b>	<b>77.5%</b>	<b>112,729,131</b>	<b>50,000,000</b>	<b>95,670,621</b>	<b>191.3%</b>
<b>Ending Fund Balance</b>	<b>99,415,706</b>	<b>76,931,252</b>		<b>99,415,706</b>	<b>84,954,598</b>	<b>79,816,263</b>		<b>92,954,598</b>	<b>107,817,402</b>	<b>96,894,850</b>	

As of March 31, 2017

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

Fund Balance	
Beginning Balance	-
Revenues	(38,196,813)
Expenditures	38,196,813
	<hr/>
<b>Total Fund Balance</b>	-
	<hr/>
<b>Total Liabilities and Fund Balance</b>	-
	<hr/> <hr/>

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

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

Assets		Liabilities	
Cash	9,889,961	Due To Other Funds	(12,884,556)
Due From Other Funds	6,336,736	Accounts Payable	(1,939)
Accounts Receivable	30,795	Bonds Payable	(3,339,736)
Inventory	2,382,974	Unfunded Pension Liability	(9,367,621)
Equipment, Net of Depreciation	20,723,160	Deferred Inflows - Pension Investments	(705,163)
Deferred Outflows - Pension Contributions	1,737,141		<hr/>
	<hr/>	<b>Total Liabilities</b>	(26,299,016)
<b>Total Assets</b>	41,100,766		
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	(18,410,461)
		Revenues	(44,180,181)
		Expenditures	47,788,892
			<hr/>
		<b>Total Fund Balance</b>	(14,801,750)
			<hr/>
		<b>Total Liabilities and Fund Balance</b>	(41,100,766)
			<hr/> <hr/>

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

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
3900 KSFCC Debt Contributions	7,900,000	8,058,678	102.0%	9,449,764	7,200,000	7,867,434	109.3%	8,171,637	7,489,499	7,457,212	99.6%
4300 Federal Direct Reimbursements	1,063,714	1,302,573	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	28,835,562	66.4%	34,659,363	41,680,714	29,279,017	70.2%	35,173,067	41,522,263	29,026,560	69.9%
<b>Total Revenues</b>	<b>52,370,714</b>	<b>38,196,813</b>	<b>72.9%</b>	<b>46,717,052</b>	<b>50,530,714</b>	<b>38,450,413</b>	<b>76.1%</b>	<b>45,948,682</b>	<b>54,871,822</b>	<b>37,790,783</b>	<b>68.9%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	52,370,714	38,196,813	72.9%	46,717,052	50,530,714	38,450,413	76.1%	45,948,682	54,871,822	37,790,783	68.9%
<b>Total Expenditures</b>	<b>52,370,714</b>	<b>38,196,813</b>	<b>72.9%</b>	<b>46,717,052</b>	<b>50,530,714</b>	<b>38,450,413</b>	<b>76.1%</b>	<b>45,948,682</b>	<b>54,871,822</b>	<b>37,790,783</b>	<b>68.9%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service Enterprise Fund</b>											
<b>Food Service Revenues</b>											
1510 Interest Income	-	38,150		28,291	13,446	16,934	125.9%	15,085	18,859	11,155	59.2%
1600 Food Sales	5,930,000	2,988,874	50.4%	4,031,184	7,918,523	3,293,225	41.6%	5,929,215	8,126,200	4,660,172	57.3%
1900 Local Contributions	-	16,177		53,324	37,166	37,066	99.7%	40,011	143,866	55,013	38.2%
3200 State Grants	-	-		486,438	-	-		462,360	-	-	
3900 On-Behalf Payments	3,475,939	2,695,511	77.5%	3,494,478	3,471,962	2,551,786	73.5%	3,602,521	-	-	
4500 Federal Grants Through State	63,194,064	38,441,469	60.8%	53,236,062	58,849,117	43,123,638	73.3%	46,322,797	46,470,615	35,994,685	77.5%
4950 Donated Commodities	-	-		3,374,732	-	-		2,556,333	2,477,993	-	0.0%
5210 Operating Transfers In	-	-		2,984,903	-	-		2,911,081	54,142	-	0.0%
<b>Total Revenues</b>	<b>72,600,003</b>	<b>44,180,181</b>	<b>60.9%</b>	<b>67,689,412</b>	<b>70,290,213</b>	<b>49,022,648</b>	<b>69.7%</b>	<b>61,839,403</b>	<b>57,291,676</b>	<b>40,721,026</b>	<b>71.1%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>18,410,461</b>	<b>18,410,461</b>	<b>100.0%</b>	<b>19,036,564</b>	<b>19,036,564</b>	<b>19,036,564</b>	<b>100.0%</b>	<b>19,961,220</b>	<b>19,961,220</b>	<b>19,961,220</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	90,711,851	45,539,093	50.2%	64,666,429	89,478,610	42,769,607	47.8%	62,623,224	85,305,117	39,468,280	46.3%
5100 Debt Service	-	-		-	1,137,583	1,137,583	100.0%	140,835	140,835	1,146,235	813.9%
5200 Operating Transfers Out	3,394,000	2,249,799	66.3%	3,649,086	3,994,563	2,589,479	64.8%	-	-	-	
<b>Total Expenditures</b>	<b>94,105,851</b>	<b>47,788,892</b>	<b>50.8%</b>	<b>68,315,515</b>	<b>94,610,756</b>	<b>46,496,668</b>	<b>49.1%</b>	<b>62,764,059</b>	<b>85,445,952</b>	<b>40,614,515</b>	<b>47.5%</b>
<b>Ending Fund Balance</b>	<b>(3,095,387)</b>	<b>14,801,750</b>		<b>18,410,461</b>	<b>(5,283,978)</b>	<b>21,562,544</b>		<b>19,036,564</b>	<b>(8,193,056)</b>	<b>20,067,731</b>	



As of March 31, 2017

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

Assets			Liabilities		
	Due From Other Funds	315,944		Unfunded Pension Liability	(135,823)
	Deferred Outflows - Pension Contributions	<u>25,187</u>		Deferred Inflows - Pension Investments	<u>(10,224)</u>
<b>Total Assets</b>		<u><u>341,131</u></u>	<b>Total Liabilities</b>		(146,047)
			Fund Balance		
				Beginning Balance	(246,382)
				Revenues	(247,892)
				Expenditures	<u>299,190</u>
			<b>Total Fund Balance</b>		<u>(195,084)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(341,131)</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	39,954		Due To Other Funds	(84,303)
	Deferred Outflows - Pension Contributions	<u>2,864</u>		Unfunded Pension Liability	(15,445)
<b>Total Assets</b>		<u><u>42,818</u></u>		Deferred Inflows - Pension Investments	<u>(1,163)</u>
					(100,911)
			Fund Balance		
				Beginning Balance	(27,140)
				Revenues	(37,876)
				Expenditures	<u>123,109</u>
			<b>Total Fund Balance</b>		<u>58,093</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(42,818)</u></u>

Enterprise Programs Fund operates various smaller programs with the goal that their revenues sustain their operations. These include the Challenger Learning Center and the All-County Music Program.

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	66,196	39,029	59.0%	22,764	106,594	15,583	14.6%	27,341	61,590	12,291	20.0%
3200 State Grants	176,296	176,296	100.0%	497,633	281,835	341,060	121.0%	518,253	518,253	344,333	66.4%
3900 On-Behalf Payments	42,101	32,567	77.4%	42,140	47,964	34,136	71.2%	48,192	-	-	
<b>Total Revenues</b>	<b>284,593</b>	<b>247,892</b>	<b>87.1%</b>	<b>562,537</b>	<b>436,393</b>	<b>390,779</b>	<b>89.5%</b>	<b>593,786</b>	<b>579,843</b>	<b>356,624</b>	<b>61.5%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	246,382	246,382	100.0%	112,561	112,561	112,561	100.0%	(334)	(334)	(334)	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	651,835	299,190	45.9%	428,716	667,964	305,207	45.7%	480,891	700,000	323,402	46.2%
<b>Total Expenditures</b>	<b>651,835</b>	<b>299,190</b>	<b>45.9%</b>	<b>428,716</b>	<b>667,964</b>	<b>305,207</b>	<b>45.7%</b>	<b>480,891</b>	<b>700,000</b>	<b>323,402</b>	<b>46.2%</b>
<b>Ending Fund Balance</b>	<b>(120,860)</b>	<b>195,084</b>		<b>246,382</b>	<b>(119,010)</b>	<b>198,133</b>		<b>112,561</b>	<b>(120,491)</b>	<b>32,889</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	38,543	8,785	22.8%	32,096	14,096	16,096	114.2%	46,431	43,201	22,450	52.0%
1900 Local Contributions	-	25,515		35,750	22,955	28,570	124.5%	54,659	54,639	49,326	90.3%
3900 On-Behalf Payments	4,627	3,576	77.3%	4,627	9,185	6,796	74.0%	9,594	-	-	
5210 Operating Transfers In	93,175	-	0.0%	95,170	97,170	3,500	3.6%	24,213	55,268	-	0.0%
<b>Total Revenues</b>	<b>136,345</b>	<b>37,876</b>	<b>27.8%</b>	<b>167,643</b>	<b>143,406</b>	<b>54,962</b>	<b>38.3%</b>	<b>134,897</b>	<b>153,108</b>	<b>71,776</b>	<b>46.9%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	27,140	27,140	100.0%	16,073	16,073	16,073	100.0%	(21,495)	(21,495)	(21,495)	100.0%
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	112,678	85,339	75.7%	112,412	122,529	94,730	77.3%	21,326	24,448	16,928	69.2%
2200 Instructional Staff Support	18,732	13,302	71.0%	4,556	26,856	11,530	42.9%	70,139	115,979	34,577	29.8%
2700 Transportation	-	-		-	-	-		830	830	830	
3300 Community Services	45,818	24,468	53.4%	39,608	31,473	29,082	92.4%	5,034	12,001	-	0.0%
<b>Total Expenditures</b>	<b>177,228</b>	<b>123,109</b>	<b>69.5%</b>	<b>156,576</b>	<b>180,858</b>	<b>135,342</b>	<b>74.8%</b>	<b>97,329</b>	<b>153,258</b>	<b>52,335</b>	<b>34.1%</b>
<b>Ending Fund Balance</b>	<b>(13,743)</b>	<b>(58,093)</b>		<b>27,140</b>	<b>(21,379)</b>	<b>(64,308)</b>		<b>16,073</b>	<b>(21,645)</b>	<b>(2,054)</b>	

As of March 31, 2017

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

Assets			Liabilities		
	Cash	222,954		Due To Other Funds	(18,975)
	Deferred Outflows - Pension Contributions	<u>16,627</u>		Unfunded Pension Liabilities	(89,660)
<b>Total Assets</b>		<u><u>239,580</u></u>		Deferred Inflows - Pension Investments	<u>(6,749)</u>
					(115,384)
			Fund Balance		
				Beginning Balance	(86,409)
				Revenues	(238,161)
				Expenditures	<u>200,374</u>
			<b>Total Fund Balance</b>		<u>(124,196)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(239,580)</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	382,782		Unfunded Pension Liabilities	(296,587)
	Deferred Outflows - Pension Contributions	<u>54,999</u>		Deferred Inflows - Pension Investments	<u>(22,326)</u>
<b>Total Assets</b>		<u><u>437,781</u></u>	<b>Total Liabilities</b>		(318,913)
			Fund Balance		
				Beginning Balance	-
				Revenues	(775,043)
				Expenditures	<u>656,175</u>
			<b>Total Fund Balance</b>		<u>(118,868)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(437,781)</u></u>

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

2016 - 2017 School Year				2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500 Interest Income	699	848	121.3%	607	303	388	128.0%	417	426	322	75.6%
1800 Daycare Fees	283,766	207,592	73.2%	300,487	305,443	279,131	91.4%	399,442	256,364	371,200	144.8%
3900 On-Behalf Payments	38,142	29,720	77.9%	38,457	77,780	58,593	75.3%	82,719	-	-	
5210 Operating Transfers In	-	-		-	-	-		-	9,871	-	0.0%
<b>Total Revenues</b>	<b>322,607</b>	<b>238,161</b>	<b>73.8%</b>	<b>339,551</b>	<b>383,526</b>	<b>338,111</b>	<b>88.2%</b>	<b>482,578</b>	<b>266,660</b>	<b>371,521</b>	<b>139.3%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	86,409	86,409	100.0%	12,029	12,029	12,029	100.0%	99,462	99,462	99,462	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	19,821	18,003	90.8%	42,663	32,580	33,730	103.5%	50,567	51,383	34,967	68.1%
2200 Instructional Staff Support	463,321	181,912	39.3%	217,521	490,200	244,992	50.0%	517,691	446,864	311,469	69.7%
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%
<b>Total Expenditures</b>	<b>488,142</b>	<b>200,374</b>	<b>41.0%</b>	<b>265,171</b>	<b>527,780</b>	<b>283,709</b>	<b>53.8%</b>	<b>570,011</b>	<b>500,000</b>	<b>348,189</b>	<b>69.6%</b>
<b>Ending Fund Balance</b>	<b>(79,126)</b>	<b>124,196</b>		<b>86,409</b>	<b>(132,225)</b>	<b>66,431</b>		<b>12,029</b>	<b>(133,878)</b>	<b>122,794</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	793,962	680,527	85.7%	739,239	700,217	523,630	74.8%	663,178	714,200	478,376	67.0%
3900 On-Behalf Payments	121,392	94,516	77.9%	122,302	108,594	80,278	73.9%	113,333	-	-	
5210 Operating Transfers In	-	-		24,230	-	-		183,099	-	-	
<b>Total Revenues</b>	<b>915,354</b>	<b>775,043</b>	<b>84.7%</b>	<b>885,771</b>	<b>808,811</b>	<b>603,908</b>	<b>74.7%</b>	<b>959,610</b>	<b>714,200</b>	<b>478,376</b>	<b>67.0%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	-	-		-	-	-		(173,683)	(173,683)	(173,683)	100.0%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	971,939	656,175	67.5%	885,771	839,603	593,621	70.7%	785,927	755,799	486,783	64.4%
2200 Instructional Staff Support	-	-		-	-	-		-	1,270	-	0.0%
<b>Total Expenditures</b>	<b>971,939</b>	<b>656,175</b>	<b>67.5%</b>	<b>885,771</b>	<b>839,603</b>	<b>593,621</b>	<b>70.7%</b>	<b>785,927</b>	<b>757,069</b>	<b>486,783</b>	<b>64.3%</b>
<b>Ending Fund Balance</b>	<b>(56,585)</b>	<b>118,868</b>		<b>-</b>	<b>(30,792)</b>	<b>10,287</b>		<b>-</b>	<b>(216,552)</b>	<b>(182,090)</b>	

As of March 31, 2017

Trust & Agency Fund (60 & 7000) Balance Sheet			
Assets		Liabilities	
Cash	1,988,018	Due To Other Funds	(7,313)
Due From Other Funds	683,729		
		<b>Total Liabilities</b>	(7,313)
<b>Total Assets</b>	2,671,747		
		Fund Balance	
		Beginning Balance	(1,898,980)
		Revenues	(2,947,999)
		Expenditures	2,182,545
		<b>Total Fund Balance</b>	(2,664,434)
		<b>Total Liabilities and Fund Balance</b>	(2,671,747)

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	%
24,700	1,579	6.4%	1,734	14,100	1,135	8.0%	829	1,902	1,207	63.4%
2,921,141	2,946,420	100.9%	836,604	665,830	575,554	86.4%	1,217,022	1,407,635	391,410	27.8%
2,945,840	2,947,999	100.1%	838,338	679,930	576,689	84.8%	1,217,851	1,409,536	392,616	27.9%
1,898,980	1,898,980	100.0%	1,909,688	1,909,688	1,909,688	100.0%	1,733,339	1,733,339	1,733,339	100.0%
3,437,172	2,182,545	63.5%	849,046	1,929,671	733,764	38.0%	1,041,502	1,593,372	913,412	57.3%
3,437,172	2,182,545	63.5%	849,046	1,929,671	733,764	38.0%	1,041,502	1,593,372	913,412	57.3%
1,407,648	2,664,434		1,898,980	659,947	1,752,613		1,909,688	1,549,503	1,212,543	