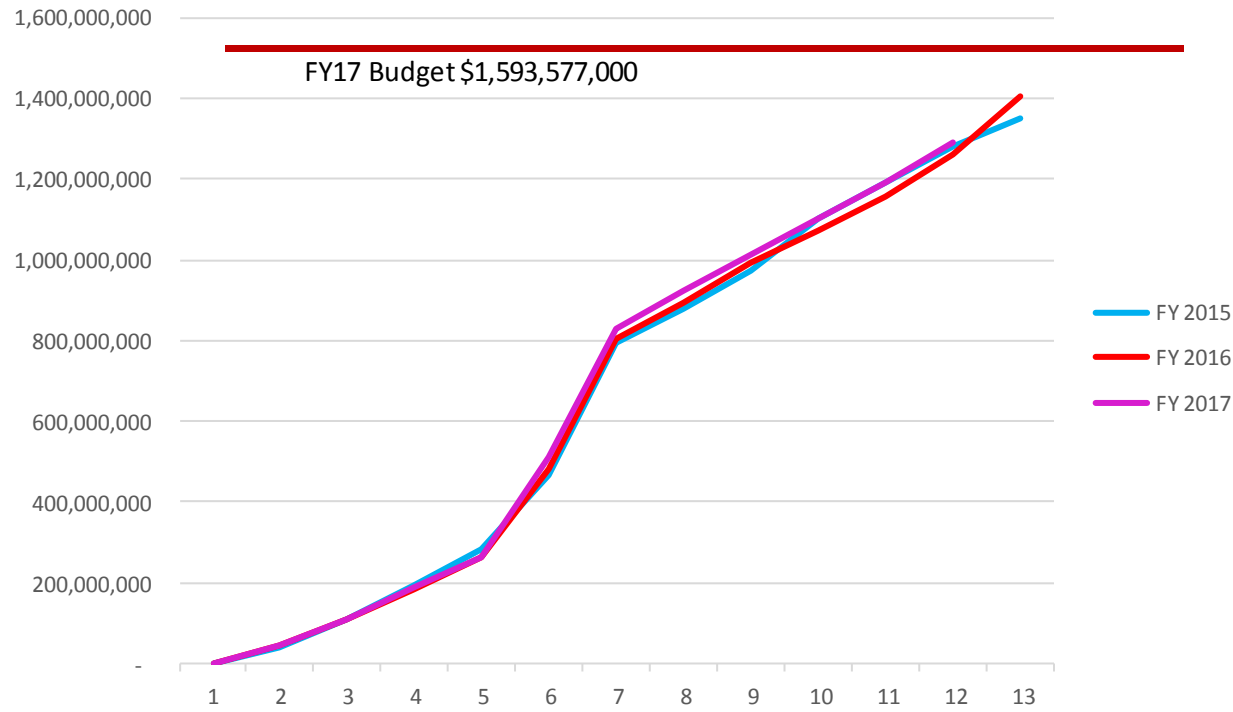
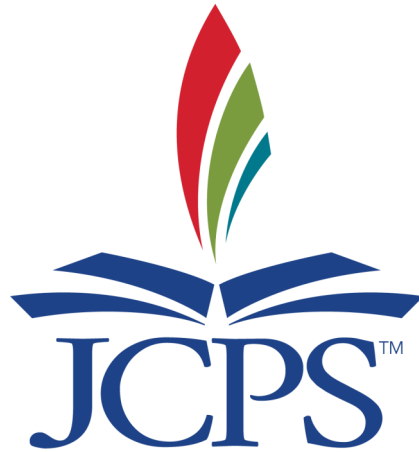
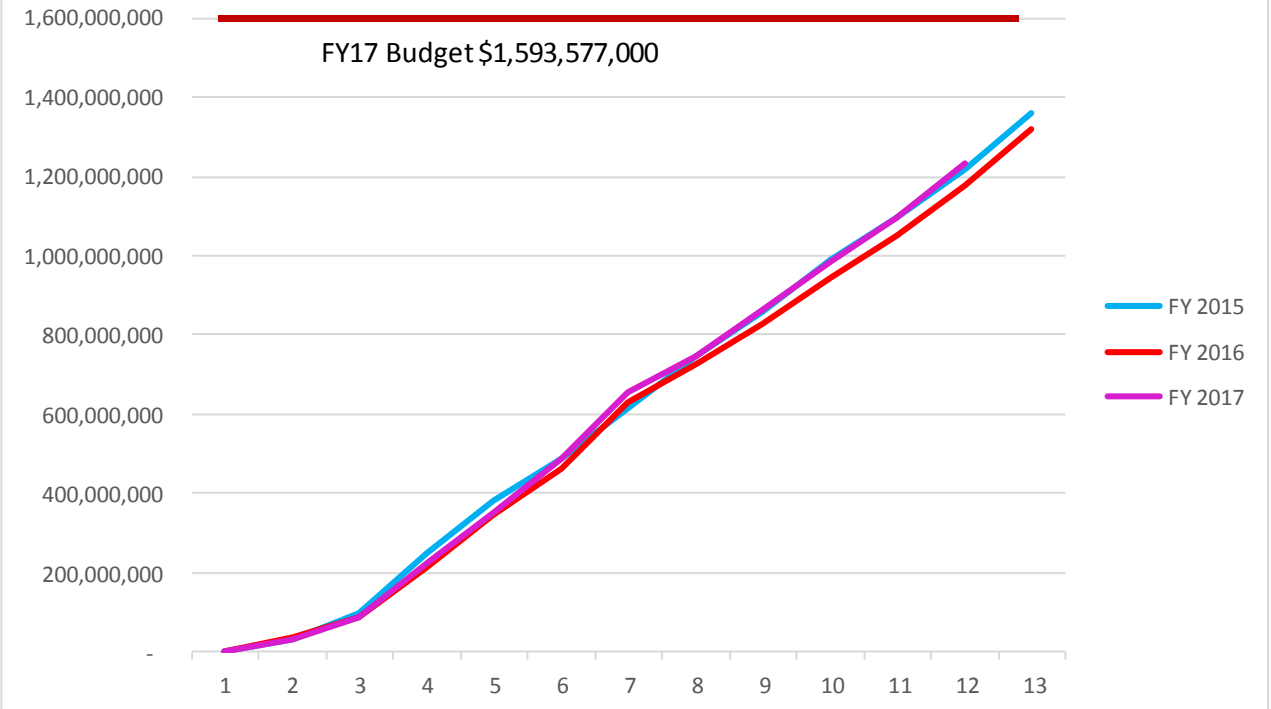


Comparative Revenues by Month (All Funds)



May Financial Report

Comparative Expenditures by Month (All Funds)



JEFFERSON COUNTY PUBLIC SCHOOLS

Monthly Financial Report
Through May 31, 2017

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
All Funds Revenues											
Local Sources											
Property Taxes	434,257,815	432,437,238	99.6%	416,365,932	416,965,738	416,206,048	99.8%	397,722,644	397,952,915	397,653,900	99.9%
Occupational Taxes	160,930,927	133,234,466	82.8%	151,821,629	148,215,000	127,958,863	86.3%	139,825,242	140,812,000	115,970,625	82.4%
Other Taxes	49,343,519	44,330,363	89.8%	47,796,163	51,920,531	42,852,006	82.5%	49,482,553	47,820,859	41,637,537	87.1%
Local Grants	12,836,368	7,701,524	60.0%	10,366,063	8,806,132	5,158,060	58.6%	9,722,887	7,386,956	3,895,092	52.7%
State Sources											
SEEK Program	258,776,412	238,644,919	92.2%	266,225,294	267,066,168	244,045,820	91.4%	267,901,401	270,018,985	245,727,324	91.0%
Other State Revenues	242,653,125	229,542,707	94.6%	241,650,789	223,316,857	207,481,189	92.9%	235,648,526	221,219,454	40,840,068	18.5%
KSFCC Allocation	7,900,000	9,174,433	116.1%	9,449,764	7,200,000	9,423,213	130.9%	8,171,637	7,489,499	8,145,503	108.8%
Federal Grants	164,014,417	125,312,369	76.4%	154,960,283	157,653,800	131,975,394	83.7%	142,624,911	149,394,627	115,464,146	77.3%
Interest	1,933,641	2,133,681	110.3%	1,707,887	1,107,418	1,257,935	113.6%	1,406,086	1,321,496	783,018	59.3%
Other Sources	117,638,123	70,440,721	59.9%	121,680,444	96,571,762	69,559,420	72.0%	153,919,784	112,519,351	143,452,426	127.5%
Total Revenues	1,450,284,347	1,292,952,421	89.2%	1,422,024,248	1,378,823,406	1,255,917,949	91.1%	1,406,425,671	1,355,936,142	1,113,569,638	82.1%
Non-Operating Funds											
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%
All Funds Expenditures											
1100 Instruction	694,256,755	604,237,855	87.0%	652,745,258	655,877,176	583,456,980	89.0%	627,060,444	647,682,724	450,689,928	69.6%
2100 Student Support	60,536,549	52,911,859	87.4%	56,468,738	56,121,696	49,844,143	88.8%	53,898,592	54,811,243	37,720,245	68.8%
2200 Instructional Staff Support	143,170,691	118,629,508	82.9%	134,035,510	135,745,228	114,970,371	84.7%	137,183,917	129,444,280	92,287,834	71.3%
2300 District Administration	5,425,537	4,300,404	79.3%	4,621,076	5,165,516	3,799,673	73.6%	4,074,121	3,986,274	2,916,726	73.2%
2400 School Administration	93,360,986	78,644,034	84.2%	86,072,917	90,937,813	76,715,274	84.4%	86,706,811	92,252,168	63,005,377	68.3%
2500 Business Support	48,159,970	34,057,065	70.7%	41,900,407	49,035,430	32,799,771	66.9%	40,124,691	48,513,566	34,188,103	70.5%
2600 Plant Operations & Maintenance	120,154,220	93,723,528	78.0%	109,856,871	122,609,291	92,765,892	75.7%	107,834,439	119,383,130	87,152,120	73.0%
2700 Transportation	87,319,600	71,120,563	81.4%	76,843,086	86,360,384	68,640,219	79.5%	80,816,392	82,267,200	63,433,466	77.1%
2900 Other Instruction Support	32,014	30,194	94.3%	31,659	30,557	28,940	94.7%	27,404	29,600	24,096	81.4%
3100 Food Service	89,081,707	54,799,945	61.5%	64,677,028	89,546,606	52,580,594	58.7%	62,642,116	85,305,117	50,970,578	59.8%
3200 Daycare Operations	651,835	373,043	57.2%	428,716	709,373	385,329	54.3%	480,891	700,000	385,958	55.1%
3300 Community Services	16,410,350	10,669,238	65.0%	10,594,302	14,807,574	9,543,293	64.4%	10,832,335	13,750,133	8,765,362	63.7%
4600 Site Improvement	53,267,265	27,102,460	50.9%	54,066,234	44,427,243	34,574,537	77.8%	47,130,013	50,898,622	34,194,422	67.2%
5100 Debt Service	52,370,714	54,151,682	103.4%	47,166,053	51,668,297	48,049,825	93.0%	109,068,409	55,012,657	109,039,482	198.2%
5200 Operating Transfers Out	51,197,782	54,652,985	106.7%	51,191,539	51,222,564	44,628,392	87.1%	59,609,950	46,950,412	52,712,662	112.3%
5300 Contingency	92,495,940	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%
Total Expenditures	1,607,891,914	1,259,404,363	78.3%	1,390,699,394	1,526,439,167	1,212,783,231	79.5%	1,427,490,525	1,505,230,282	1,087,486,358	72.2%
Ending Fund Balance	118,207,210	309,597,907		276,049,849	97,109,234	287,859,712		244,724,995	116,415,149	291,873,129	

As of May 31, 2017

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	313,753,662		Due To Other Funds	(131,164,491)
	Investments	61,740,371		Accounts Payable	(165,012)
	Accounts Receivable	320,777		Accrued Expenditures	<u>(113,641,133)</u>
	Due From Other Funds	55,192,806			
	Inventory	<u>2,862,531</u>			
			Total Liabilities		(244,970,636)
Total Assets		<u><u>433,870,147</u></u>			
			Fund Balance		
			Beginning Balance		(132,975,573)
			Revenues		(1,003,226,553)
			Expenditures		<u>947,302,615</u>
			Total Fund Balance		<u>(188,899,511)</u>
			Total Liabilities and Fund Balance		<u><u>(433,870,147)</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	%
General Fund Revenues											
1111 Real Estate Taxes	399,957,815	397,162,927	99.3%	382,661,970	384,395,024	382,502,086	99.5%	365,574,681	365,809,741	365,505,937	99.9%
1115 Delinquent Property Taxes	5,000,000	3,424,674	68.5%	5,017,004	5,500,000	3,719,286	67.6%	5,499,426	5,756,725	3,815,449	66.3%
1117 Motor Vehicle Taxes	27,968,388	24,257,305	86.7%	26,860,776	28,282,326	21,587,973	76.3%	27,259,351	26,219,231	22,349,397	85.2%
1119 Franchise Taxes	9,626,131	10,730,348	111.5%	9,444,437	9,806,898	9,444,437	96.3%	9,136,124	8,155,533	9,136,124	112.0%
1131 Occupational License Taxes	160,930,927	133,234,466	82.8%	151,821,629	148,215,000	127,958,863	86.3%	139,825,242	140,812,000	115,970,625	82.4%
1191 Omitted Property Taxes	4,737,000	3,996,262	84.4%	4,736,565	6,768,000	6,087,431	89.9%	6,024,344	6,117,000	4,773,260	78.0%
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	186,208	35.2%	647,118	586,509	138,286	23.6%	586,509	791,000	411,140	52.0%
1510 Interest Income	1,900,000	1,821,363	95.9%	1,383,108	1,059,000	1,055,377	99.7%	1,151,761	1,300,000	627,503	48.3%
1900 Other Local Revenues	4,126,000	1,220,394	29.6%	4,132,269	1,136,300	1,041,524	91.7%	4,034,360	4,273,400	974,020	22.8%
3111 State SEEK Revenues	258,776,412	238,644,919	92.2%	266,225,294	267,066,168	244,045,820	91.4%	267,901,401	270,018,985	245,727,324	91.0%
3129 KSB/KSD Transportation	30,000	-	0.0%	30,206	20,600	-	0.0%	20,588	20,000	-	0.0%
3130 National Board Certification	416,000	-	0.0%	415,545	397,400	-	0.0%	397,393	351,000	-	0.0%
3800 State Utility Taxes	1,748,000	1,456,526	83.3%	1,747,934	1,602,300	1,456,626	90.9%	1,602,314	1,748,000	1,310,984	75.0%
3900 On-Behalf Payments	190,927,188	180,429,934	94.5%	189,562,894	171,073,931	161,798,189	94.6%	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	4,736,620	81.5%	6,576,164	6,097,895	5,789,494	94.9%	3,009,041	2,865,247	2,633,763	91.9%
Total Revenues	1,074,498,304	1,003,226,553	93.4%	1,053,005,022	1,033,575,659	968,643,000	93.7%	1,019,011,598	1,010,691,185	774,803,792	76.7%
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	426,801,550	377,835,485	88.5%	406,012,498	413,928,976	372,484,365	90.0%	396,844,637	402,059,877	356,149,165	88.6%
0200	Employee Benefits	158,439,201	139,575,274	88.1%	150,374,948	136,541,415	125,850,121	92.2%	143,137,331	140,372,087	18,814,462	13.4%
0300	Professional/Technical Services	431,069	186,011	43.2%	269,358	474,903	225,189	47.4%	363,355	514,734	268,288	52.1%
0400	Property Services	441,385	306,430	69.4%	319,838	356,157	281,261	79.0%	274,863	311,505	244,184	78.4%
0500	Other Purchased Services	712,825	399,702	56.1%	546,971	782,013	461,696	59.0%	656,923	933,320	541,583	58.0%
0600	Supplies	13,476,408	7,503,001	55.7%	8,329,399	12,918,467	7,312,805	56.6%	9,126,978	13,659,132	7,897,027	57.8%
0700	Property	2,962,958	2,210,804	74.6%	2,170,028	2,806,134	1,919,446	68.4%	2,615,266	3,482,846	2,147,532	61.7%
0800	Miscellaneous	696,596	54,358	7.8%	115,720	2,385,136	92,679	3.9%	473,265	5,431,894	428,607	7.9%
1100	Instruction	603,961,994	528,071,066	87.4%	568,138,760	570,193,201	508,627,563	89.2%	553,492,617	566,765,394	386,490,849	68.2%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	38,316,074	33,964,531	88.6%	36,408,712	36,681,432	32,717,256	89.2%	35,541,627	36,503,616	31,289,116	85.7%
0200	Employee Benefits	13,621,033	12,621,860	92.7%	13,407,483	12,248,224	11,265,006	92.0%	12,724,604	12,246,755	1,557,183	12.7%
0300	Professional/Technical Services	1,615,121	1,221,429	75.6%	1,611,196	1,654,973	1,443,809	87.2%	1,335,783	1,281,773	1,152,403	89.9%
0400	Property Services	61,289	54,503	88.9%	59,858	62,848	55,799	88.8%	68,508	67,232	63,997	95.2%
0500	Other Purchased Services	151,218	116,749	77.2%	140,040	231,197	126,867	54.9%	212,282	200,543	163,020	81.3%
0600	Supplies	275,136	193,758	70.4%	191,732	363,702	158,023	43.4%	145,328	330,612	115,905	35.1%
0700	Property	86,746	25,480	29.4%	76,362	77,865	27,114	34.8%	105,511	120,241	98,013	81.5%
0800	Miscellaneous	35,988	18,774	52.2%	35,263	28,092	23,605	84.0%	36,499	39,446	31,790	80.6%
2100	Student Support	54,162,604	48,217,084	89.0%	51,930,646	51,348,333	45,817,479	89.2%	50,170,141	50,790,217	34,471,426	67.9%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	69,028,607	59,127,921	85.7%	64,858,702	67,021,565	58,129,064	86.7%	64,028,490	63,078,792	54,298,008	86.1%
0200	Employee Benefits	24,465,644	22,507,239	92.0%	24,086,216	22,263,385	20,405,810	91.7%	23,167,483	19,787,384	3,558,659	18.0%
0300	Professional/Technical Services	3,002,515	853,822	28.4%	1,124,984	1,391,846	1,014,829	72.9%	1,511,632	2,269,847	1,070,962	47.2%
0400	Property Services	265,838	80,009	30.1%	67,188	74,799	49,172	65.7%	34,391	36,780	29,971	81.5%
0500	Other Purchased Services	501,573	311,399	62.1%	406,450	500,880	331,010	66.1%	309,034	437,808	250,239	57.2%
0600	Supplies	2,660,927	1,798,465	67.6%	2,300,398	2,886,693	2,001,696	69.3%	2,444,198	2,860,920	1,944,884	68.0%
0700	Property	3,010,879	2,080,392	69.1%	2,124,558	2,914,728	1,722,632	59.1%	1,849,847	2,547,282	1,623,999	63.8%
0800	Miscellaneous	80,485	51,032	63.4%	69,194	93,226	46,952	50.4%	148,683	197,600	130,090	65.8%
2200	Instructional Staff Support	103,016,467	86,810,279	84.3%	95,037,690	97,147,123	83,701,166	86.2%	93,493,757	91,216,414	62,906,812	69.0%

		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	2,701,535	2,187,111	81.0%	2,346,130	2,552,839	1,920,317	75.2%	2,421,443	2,380,388	2,063,235	86.7%
0200	Employee Benefits	637,375	836,443	131.2%	860,875	963,320	759,230	78.8%	868,592	700,522	199,506	28.5%
0300	Professional/Technical Services	1,387,485	873,411	62.9%	935,520	1,137,953	752,425	66.1%	469,820	591,512	382,239	64.6%
0400	Property Services	500	353	70.7%	203	210	-	0.0%	203	205	203	99.3%
0500	Other Purchased Services	260,591	59,140	22.7%	49,404	59,276	28,674	48.4%	62,189	56,698	36,295	64.0%
0600	Supplies	147,045	68,814	46.8%	68,287	119,339	56,169	47.1%	63,348	73,259	55,586	75.9%
0700	Property	58,863	26,864	45.6%	21,084	29,008	9,860	34.0%	6,979	13,643	5,943	43.6%
0800	Miscellaneous	89,645	80,833	90.2%	90,502	93,101	85,002	91.3%	95,208	97,174	95,208	98.0%
2300	District Administration	5,283,039	4,132,969	78.2%	4,372,005	4,955,046	3,611,677	72.9%	3,987,782	3,913,401	2,838,216	72.5%
School Administration (Principal's Office)												
0100	Salaries	61,722,725	52,842,560	85.6%	58,236,133	60,493,052	52,295,625	86.4%	58,904,803	60,183,641	51,851,176	86.2%
0200	Employee Benefits	22,086,609	20,282,809	91.8%	21,925,375	21,181,618	18,977,099	89.6%	21,829,812	22,004,449	5,783,477	26.3%
0300	Professional/Technical Services	372,240	234,496	63.0%	399,709	468,324	372,822	79.6%	258,066	421,709	220,726	52.3%
0400	Property Services	622,135	326,328	52.5%	285,231	429,070	253,742	59.1%	383,070	524,421	321,772	61.4%
0500	Other Purchased Services	1,029,419	725,610	70.5%	712,301	907,568	684,681	75.4%	730,940	974,425	679,747	69.8%
0600	Supplies	5,209,053	2,612,040	50.1%	2,624,323	5,038,654	2,470,318	49.0%	2,823,746	5,735,857	2,657,269	46.3%
0700	Property	1,992,759	1,388,161	69.7%	1,652,518	2,158,734	1,468,631	68.0%	1,572,295	2,071,109	1,311,409	63.3%
0800	Miscellaneous	123,264	64,161	52.1%	69,738	108,945	57,276	52.6%	79,426	201,581	69,401	34.4%
2400	School Administration	93,158,203	78,476,165	84.2%	85,905,328	90,785,965	76,580,193	84.4%	86,582,157	92,117,193	62,894,977	68.3%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	20,759,565	16,505,249	79.5%	17,158,490	18,176,620	14,652,008	80.6%	17,621,883	18,751,279	15,146,272	80.8%
0200	Employee Benefits	9,254,584	8,287,321	89.5%	10,603,921	10,292,532	8,330,713	80.9%	8,165,841	8,718,425	3,488,679	40.0%
0300	Professional/Technical Services	1,861,817	1,140,643	61.3%	1,481,519	1,833,507	1,284,834	70.1%	1,120,434	1,864,257	929,779	49.9%
0400	Property Services	448,955	82,583	18.4%	277,900	529,685	(793,208)	-149.8%	341,278	665,889	270,646	40.6%
0500	Other Purchased Services	6,280,112	3,681,160	58.6%	4,492,006	6,896,954	3,583,012	52.0%	4,756,254	5,785,170	4,168,736	72.1%
0600	Supplies	2,404,476	1,040,613	43.3%	1,427,057	1,812,753	468,126	25.8%	1,134,931	2,410,588	366,351	15.2%
0700	Property	4,922,024	2,069,428	42.0%	4,920,200	6,620,699	4,011,710	60.6%	5,288,253	8,634,834	4,335,171	50.2%
0800	Miscellaneous	539,079	152,633	28.3%	266,121	488,362	146,356	30.0%	342,499	354,452	176,353	49.8%
2500	Business Support	46,470,612	32,959,631	70.9%	40,627,214	46,651,112	31,683,552	67.9%	38,771,374	47,184,894	28,881,987	61.2%

		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	49,940,071	40,898,884	81.9%	48,631,070	50,538,204	41,684,386	82.5%	48,197,068	50,849,831	41,574,139	81.8%
0200	Employee Benefits	22,384,048	18,863,837	84.3%	21,083,818	24,360,601	17,778,746	73.0%	20,441,825	22,004,126	11,473,359	52.1%
0300	Professional/Technical Services	1,387,416	887,265	64.0%	1,233,298	1,421,659	952,131	67.0%	906,166	1,263,304	766,734	60.7%
0400	Property Services	15,279,293	8,793,038	57.5%	11,213,407	14,299,767	9,395,569	65.7%	10,470,147	14,353,298	9,112,793	63.5%
0500	Other Purchased Services	2,228,527	1,234,087	55.4%	1,883,041	2,453,414	250,753	10.2%	660,740	2,545,341	265,768	10.4%
0600	Supplies	26,288,085	21,217,835	80.7%	23,757,112	26,931,669	20,842,439	77.4%	25,137,131	25,710,448	22,260,564	86.6%
0700	Property	2,158,589	1,523,926	70.6%	1,821,116	2,308,688	1,690,954	73.2%	1,607,586	2,462,030	1,356,981	55.1%
0800	Miscellaneous	126,320	82,865	65.6%	102,576	131,389	79,400	60.4%	110,807	127,002	90,002	70.9%
2600	Plant Operations & Maintenance	119,792,349	93,501,735	78.1%	109,725,438	122,445,392	92,674,377	75.7%	107,531,470	119,315,380	86,900,340	72.8%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	41,295,465	39,320,068	95.2%	42,737,900	43,391,158	38,618,965	89.0%	43,017,665	38,236,751	38,075,098	99.6%
0200	Employee Benefits	18,540,033	17,166,030	92.6%	19,366,203	19,242,826	15,701,813	81.6%	19,003,243	18,254,990	10,493,633	57.5%
0300	Professional/Technical Services	117,679	(1,121,178)	-952.7%	(1,831,680)	120,350	(1,021,064)	-848.4%	(2,863,009)	165,838	(2,153,272)	-1298.4%
0400	Property Services	61,733	27,088	43.9%	13,374	33,136	10,605	32.0%	10,815	16,575	9,921	59.9%
0500	Other Purchased Services	2,786,883	2,294,740	82.3%	2,888,484	4,345,752	3,032,848	69.8%	3,224,823	4,835,299	2,950,742	61.0%
0600	Supplies	13,640,238	8,726,066	64.0%	10,476,858	13,051,897	10,105,477	77.4%	11,162,927	12,343,170	10,785,180	87.4%
0700	Property	8,760,989	3,525,435	40.2%	910,249	4,723,343	895,389	19.0%	3,324,865	4,365,735	231,684	5.3%
0800	Miscellaneous	231,012	40,898	17.7%	44,329	287,987	30,005	10.4%	38,629	255,798	33,847	13.2%
2700	Transportation	85,434,030	69,979,147	81.9%	74,605,717	85,196,449	67,374,039	79.1%	76,919,959	78,474,157	60,426,832	77.0%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	30,301	28,940	95.5%	30,114	29,038	27,727	95.5%	26,193	29,600	23,168	78.3%
0200	Employee Benefits	1,713	1,255	73.2%	1,545	1,519	1,213	79.8%	1,211	-	928	
2900	Other Instruction Support	32,014	30,194	94.3%	31,659	30,557	28,940	94.7%	27,404	29,600	24,096	81.4%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	3,167		-	28,400	-	0.0%	15,871	-	928	
0200	Employee Benefits	-	460		-	9,596	-	0.0%	3,021	-	3,021	
0800	Miscellaneous	12,000	-		10,599	30,000	-		-	-	-	
3100	Food Service	12,000	3,627	30.2%	10,599	67,996	-	0.0%	18,892	-	3,949	

		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	2,001,607	1,668,707	83.4%	1,837,644	2,029,658	1,733,909	85.4%	1,854,262	1,982,970	1,647,176	83.1%
0200	Employee Benefits	661,072	629,303	95.2%	658,870	687,787	631,651	91.8%	687,333	650,153	147,725	22.7%
0300	Professional/Technical Services	1,709	1,394	81.6%	(5,003)	350	200	57.1%	(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	14,895	6,317	42.4%	4,234	12,460	11,589	93.0%	3,109	18,292	12,594	68.9%
0600	Supplies	15,018	6,189	41.2%	4,054	21,763	12,573	57.8%	2,130	26,358	12,558	47.6%
0700	Property	5,304	3,104	58.5%	6,185	7,781	4,096	52.6%	(126)	4,096	3,647	89.0%
0800	Miscellaneous	4,118	(36)	-0.9%	10,955	15,513	6,637	42.8%	369	14,109	1,337	9.5%
3300	Community Services	2,703,724	2,314,946	85.6%	2,517,609	2,776,102	2,401,444	86.5%	2,540,172	2,698,044	1,827,105	67.7%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	699,253	577,913	82.6%	675,043	676,429	573,791	84.8%	648,360	655,702	555,623	84.7%
0200	Employee Benefits	199,879	239,203	119.7%	252,182	1,750,813	210,230	12.0%	238,483	242,920	74,628	30.7%
0300	Professional/Technical Services	4,900	1,951	39.8%	-	-	-		-	-	-	
0400	Property Services	1,000	903	90.3%	-	-	-		-	-	-	
0500	Other Purchased Services	19,128	9,309	48.7%	-	-	-		-	-	-	
0600	Supplies	23,401	12,570	53.7%	-	-	-		-	-	-	
0700	Property	10,000	3,768	37.7%	-	-	-		-	-	-	
0800	Miscellaneous	2,700	1,200	44.4%	-	-	-		-	-	-	
4300	Architectural & Engineering	960,261	846,816	88.2%	927,225	2,427,243	784,021	32.3%	886,842	898,622	630,251	70.1%
5200	Operating Transfers Out	1,955,368	1,958,956	100.2%	5,407,440	2,512,675	2,351,540	93.6%	5,461,710	2,422,113	2,303,316	95.1%
5300	Contingency	92,495,940	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%
Total Expenditures		1,209,438,604	947,302,615	78.3%	1,039,237,330	1,148,711,612	915,635,991	79.7%	1,019,884,277	1,130,068,587	730,600,157	64.7%
Ending Fund Balance		(2,199,799)	188,899,511		132,975,573	4,071,927	172,214,891		119,207,881	622,599	164,284,195	

As of May 31, 2017

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	41,331,984		
	Accounts Receivable		
	<u>1,569,189</u>		<u>(34,618,158)</u>
		Total Liabilities	(34,618,158)
Total Assets	<u><u>42,901,173</u></u>	Fund Balance	
		Beginning Balance	(14,710,507)
		Revenues	(113,939,745)
		Expenditures	<u>120,367,237</u>
		Total Fund Balance	<u>(8,283,015)</u>
		Total Liabilities and Fund Balance	<u><u>(42,901,173)</u></u>

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

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	8,093	6,412	79.2%	5,630	1,397	5,015	359.0%	3,252	735	2,811	382.4%
1700 Student Fees	41,858	-	0.0%	120	52,321	120	0.2%	2,950	71,281	2,950	4.1%
1900 Local Grants and Contributions	9,475,992	4,329,402	45.7%	9,339,816	6,211,794	4,245,488	68.3%	8,435,955	5,909,854	2,901,936	49.1%
3200 State Grants	36,766,440	35,148,367	95.6%	36,489,591	36,699,880	31,136,128	84.8%	34,228,808	34,203,624	30,181,331	88.2%
4300 Direct Federal Grants	16,715,378	12,206,295	73.0%	16,335,656	17,262,769	13,224,856	76.6%	16,232,111	16,494,960	12,789,631	77.5%
4500 Federal Grants Through State	77,088,431	57,571,811	74.7%	76,354,713	74,270,486	66,281,023	89.2%	71,965,954	75,172,005	56,851,161	17.0%
4700 Federal Grants Thru Intermediary	1,084,927	933,303	86.0%	1,029,222	1,098,323	723,976	65.9%	905,479	851,788	605,615	6674.3%
4810 Medicaid Reimbursement	4,667,903	1,784,739	38.2%	2,021,973	3,951,552	1,825,416	46.2%	2,038,259	3,795,741	1,902,058	16.0%
5210 Operating Transfers In	1,973,168	1,959,415	99.3%	2,308,124	2,313,450	2,308,124	99.8%	2,345,069	2,467,635	2,315,029	77.1%
Total Revenues	147,822,190	113,939,745	77.1%	143,884,845	141,861,972	119,750,146	84.4%	136,157,837	138,967,623	107,552,521	77.4%
Non-Operating Funds											
Beginning Balance	14,710,507	14,710,507	100.0%	10,620,148	10,620,148	10,620,148	100.0%	10,009,207	10,009,207	10,009,207	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	85,937,170	73,398,424	85.4%	82,308,738	82,416,329	73,049,871	88.6%	72,605,803	79,583,828	63,497,491	79.8%
2100 Student Support	6,373,945	4,694,775	73.7%	4,538,092	4,773,363	4,026,664	84.4%	3,728,451	4,021,026	3,248,818	80.8%
2200 Instructional Staff Support	39,677,412	31,589,306	79.6%	38,775,743	38,091,197	30,967,863	81.3%	43,102,330	37,663,752	28,933,435	76.8%
2300 District Administration	142,498	167,435	117.5%	249,071	210,470	187,996	89.3%	86,339	72,873	78,510	107.7%
2400 School Administration	202,783	167,869	82.8%	167,589	151,848	135,081	89.0%	124,654	134,975	110,399	81.8%
2500 Business Support	1,689,358	1,097,435	65.0%	1,273,193	2,384,318	1,116,219	46.8%	1,353,317	1,328,672	5,306,116	399.4%
2600 Plant Operations & Maintenance	231,457	172,427	74.5%	79,896	45,323	47,793	105.4%	299,232	41,000	251,749	614.0%
2700 Transportation	1,885,570	1,141,416	60.5%	2,237,369	1,163,935	1,266,180	108.8%	3,895,603	3,792,213	3,005,804	79.3%
2900 Other Instruction Support	-	-		-	-	-		-	-	-	
3300 Community Services	9,880,570	6,043,374	61.2%	7,188,039	9,654,369	6,141,827	63.6%	7,245,627	9,446,715	6,023,765	1.0%
4600 Site Improvement	-	-		49,678	-	49,436		96,499	-	96,499	
5200 Operating Transfers Out	2,436,414	1,894,776	77.8%	2,927,078	3,029,612	2,584,581	85.3%	3,009,041	3,004,283	2,411,688	0.0%
Total Expenditures	148,457,177	120,367,237	81.1%	139,794,486	141,920,764	119,573,509	84.3%	135,546,896	139,089,337	112,964,275	81.2%
Ending Fund Balance	14,075,520	8,283,015		14,710,507	10,561,356	10,796,785		10,620,148	9,887,493	4,597,452	

As of May 31, 2017

District Activity Funds (22) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>1,278,709</u>	Beginning Balance	(940,174)
		Revenues	(2,225,678)
		Expenditures	<u>1,887,143</u>
Total Assets	<u><u>1,278,709</u></u>	Total Fund Balance	<u>(1,278,709)</u>
		Total Liabilities and Fund Balance	<u><u>(1,278,709)</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	(8,715,087)
Expenditures	<u>8,715,087</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	2,025,083	2,033,514	100.4%	1,447,241	1,353,231	1,460,633	107.9%	649,772	454,513	389,824	85.8%
1900 Local Grants and Contributions	191,576	192,164	100.3%	189,643	104,422	123,511	118.3%	69,910	69,467	67,467	97.1%
Total Revenues	2,216,659	2,225,678	100.4%	1,636,884	1,457,653	1,584,144	108.7%	719,682	523,980	457,291	87.3%
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	3,237,837	1,837,777	56.8%	1,256,914	2,245,400	882,338	39.3%	104,204	501,872	34,349	6.8%
2600 Plant Operations & Maintenance	130,414	49,366	37.9%	51,537	118,576	43,722	36.9%	3,737	26,750	31	0.1%
Total Expenditures	3,368,251	1,887,143	56.0%	1,308,451	2,363,976	926,060	39.2%	107,941	528,622	34,380	6.5%
Ending Fund Balance	(211,418)	1,278,709		940,174	(294,582)	1,269,825	-431.1%	611,741	(4,642)	422,911	-9110.5%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,727,000	8,715,087	99.9%	8,718,544	8,730,000	8,718,544	99.9%	8,701,711	8,701,700	8,701,711	100.0%
Total Revenues	8,727,000	8,715,087	99.9%	8,718,544	8,730,000	8,718,544	99.9%	8,701,711	8,701,700	8,701,711	100.0%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,727,000	8,715,087	99.9%	8,718,544	8,730,000	8,718,544	99.9%	8,701,711	8,701,700	8,701,711	100.0%
Total Expenditures	8,727,000	8,715,087	99.9%	8,718,544	8,730,000	8,718,544	99.9%	8,701,711	8,701,700	8,701,711	100.0%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of May 31, 2017

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>6,907,569</u>	Beginning Balance	(7,338,517)
		Revenues	(35,470,567)
Total Assets	<u><u>6,907,569</u></u>	Expenditures	<u>35,901,515</u>
		Total Fund Balance	<u>(6,907,569)</u>
		Total Liabilities and Fund Balance	<u><u>(6,907,569)</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	18,398,872	Due To Other Funds	<u>(4,299,675)</u>
Due From Other Funds	<u>68,875,861</u>	Total Liabilities	(4,299,675)
Total Assets	<u><u>87,274,733</u></u>		
		Fund Balance	
		Beginning Balance	(99,415,706)
		Revenues	(20,401,439)
		Expenditures	<u>36,842,087</u>
		Total Fund Balance	<u>(82,975,058)</u>
		Total Liabilities and Fund Balance	<u><u>(87,274,733)</u></u>

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

2016 - 2017 School Year				2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Building Fund											
Building Fund Revenues											
1111 Real Estate Taxes	34,300,000	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	35,901,515	103.5%	26,812,943	32,950,714	24,092,366	73.1%	38,832,168	32,820,563	35,693,000	108.8%
Total Expenditures	34,680,000	35,901,515	103.5%	26,812,943	32,950,714	24,092,366	73.1%	38,832,168	32,820,563	35,693,000	108.8%
Ending Fund Balance	7,338,517	6,907,569		7,338,517	243,712	10,108,168		243,712	6,284,171	3,175,909	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	247,632		288,517	-	171,009		234,742	-	137,524	
1900 Local Contributions	-	202,917		3,823,798	-	1,881,229		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	-	12,830,889		4,543,586	-	1,823,009		15,964,380	-	12,825,630	
Total Revenues	52,307,004	20,401,439	39.0%	63,670,901	34,000,000	19,035,247	56.0%	97,866,327	50,000,000	94,557,160	189.1%
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	26,255,644	50.2%	53,089,331	42,000,000	33,741,080	80.3%	46,146,672	50,000,000	33,467,671	66.9%
5100 Debt Service	-	7,246,051		449,001	-	221,743		62,978,892	-	62,978,892	
5200 Operating Transfers Out	-	3,340,392		3,671,461	-	3,671,460		3,603,567	-	3,601,193	
Total Expenditures	52,307,004	36,842,087	70.4%	57,209,793	42,000,000	37,634,283	89.6%	112,729,131	50,000,000	100,047,756	200.1%
Ending Fund Balance	99,415,706	82,975,058		99,415,706	84,954,598	74,355,562		92,954,598	107,817,402	102,326,806	

As of May 31, 2017

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(46,905,631)
Expenditures	46,905,631
	<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	11,883,700	Due To Other Funds	(15,496,041)
Due From Other Funds	10,347,823	Accounts Payable	(41,236)
Accounts Receivable	42,793	Bonds Payable	(3,339,736)
Inventory	2,196,883	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/>	Total Liabilities	(28,949,797)
Total Assets	46,931,501		
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	(18,410,461)
		Revenues	(57,209,360)
		Expenditures	57,638,117
			<hr/>
		Total Fund Balance	(17,981,704)
			<hr/>
		Total Liabilities and Fund Balance	(46,931,501)
			<hr/> <hr/>

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

	2016 - 2017 School Year			2015 - 2016 School Year				2014 - 2015 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	7,900,000	9,174,433	116.1%	9,449,764	7,200,000	9,423,213	130.9%	8,171,637	7,489,499	8,145,503	108.8%
4300 Federal Direct Reimbursements	1,063,714	2,605,136	244.9%	2,607,925	1,650,000	1,960,325	118.8%	2,603,978	5,860,060	2,603,978	44.4%
5210 Operating Transfers In	43,407,000	35,126,062	80.9%	34,659,363	41,680,714	34,659,362	83.2%	35,173,067	41,522,263	35,170,275	84.7%
Total Revenues	52,370,714	46,905,631	89.6%	46,717,052	50,530,714	46,042,900	91.1%	45,948,682	54,871,822	45,919,755	83.7%
Debt Service Expenditures											
5100 Debt Service	52,370,714	46,905,631	89.6%	46,717,052	50,530,714	46,690,500	92.4%	45,948,682	54,871,822	45,919,755	83.7%
Total Expenditures	52,370,714	46,905,631	89.6%	46,717,052	50,530,714	46,690,500	92.4%	45,948,682	54,871,822	45,919,755	83.7%
Ending Fund Balance	-	-		-	-	(647,600)		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	-	54,876		28,291	20,188	24,455	121.1%	15,085	18,859	13,583	72.0%
1600 Food Sales	5,930,000	3,589,779	60.5%	4,031,184	7,918,523	3,971,387	50.2%	5,929,215	8,126,200	5,709,353	70.3%
1900 Local Contributions	-	23,872		53,324	45,841	45,741	99.8%	40,011	143,866	78,729	54.7%
3200 State Grants	-	-		486,438	486,438	486,438	100.0%	462,360	463,098	-	0.0%
3900 On-Behalf Payments	3,475,939	3,329,749	95.8%	3,494,478	3,471,962	3,152,206	90.8%	3,602,521	-	-	
4500 Federal Grants Through State	63,394,064	50,211,084	79.2%	53,236,062	59,420,670	47,959,798	80.7%	46,322,797	44,742,080	40,711,704	91.0%
4950 Donated Commodities	-	-		3,374,732	-	-		2,556,333	2,477,993	-	0.0%
5210 Operating Transfers In	-	-		2,984,903	-	44,903		2,911,081	54,142	-	0.0%
Total Revenues	72,800,003	57,209,360	78.6%	67,689,412	71,363,621	55,684,927	78.0%	61,839,403	56,026,239	46,513,369	83.0%
Non-Operating Funds											
Beginning Balance	18,410,461	18,410,461	100.0%	19,036,564	19,036,564	19,036,564	100.0%	19,961,220	19,961,220	19,961,220	100.0%
Food Service Expenditures											
3100 Food Service Operation	89,069,707	54,796,318	61.5%	64,666,429	89,478,610	52,580,594	58.8%	62,623,224	85,305,117	50,966,629	59.7%
5100 Debt Service	-	-		-	1,137,583	1,137,583	100.0%	140,835	140,835	140,835	100.0%
5200 Operating Transfers Out	3,394,000	2,841,799	83.7%	3,649,086	3,994,563	3,204,914	80.2%	-	-	-	
Total Expenditures	92,463,707	57,638,117	62.3%	68,315,515	94,610,756	56,923,090	60.2%	62,764,059	85,445,952	51,107,464	59.8%
Ending Fund Balance	(1,253,243)	17,981,704		18,410,461	(4,210,570)	17,798,401		19,036,564	(9,458,493)	15,367,125	

As of May 31, 2017

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	356,604		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>381,791</u></u>	Total Liabilities		(146,047)
			Fund Balance		
				Beginning Balance	(246,382)
				Revenues	(362,405)
				Expenditures	<u>373,043</u>
			Total Fund Balance		<u>(235,744)</u>
			Total Liabilities and Fund Balance		<u><u>(381,791)</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	67,625		Due To Other Funds	(106,425)
	Deferred Outflows - Pension Contributions	<u>2,864</u>		Unfunded Pension Liability	(15,445)
Total Assets		<u><u>70,489</u></u>		Deferred Inflows - Pension Investments	<u>(1,163)</u>
			Fund Balance		(123,033)
				Beginning Balance	(27,140)
				Revenues	(53,540)
				Expenditures	<u>133,224</u>
			Total Fund Balance		<u>52,544</u>
			Total Liabilities and Fund Balance		<u><u>(70,489)</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	66,196	57,247	86.5%	22,764	19,014	19,014	100.0%	27,341	204,853	27,162	13.3%
3200 State Grants	176,296	264,928	150.3%	497,633	410,824	453,501	110.4%	518,253	374,990	403,847	107.7%
3900 On-Behalf Payments	42,101	40,230	95.6%	42,140	47,964	42,168	87.9%	48,192	-	-	
Total Revenues	284,593	362,405	127.3%	562,537	477,802	514,683	107.7%	593,786	579,843	431,009	74.3%
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	373,043	57.2%	428,716	709,373	385,329	54.3%	480,891	700,000	385,958	55.1%
Total Expenditures	651,835	373,043	57.2%	428,716	709,373	385,329	54.3%	480,891	700,000	385,958	55.1%
Ending Fund Balance	(120,860)	235,744		246,382	(119,010)	241,915		112,561	(120,491)	44,717	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	38,543	20,643	53.6%	32,096	20,096	22,096	110.0%	46,431	39,951	39,451	98.7%
1900 Local Contributions	-	28,480		35,750	22,955	32,340	140.9%	54,659	29,588	52,639	177.9%
3900 On-Behalf Payments	4,627	4,417	95.5%	4,627	9,185	8,395	91.4%	9,594	-	-	
5210 Operating Transfers In	93,175	-	0.0%	95,170	97,170	3,500	3.6%	24,213	59,911	-	0.0%
Total Revenues	136,345	53,540	39.3%	167,643	149,406	66,331	44.4%	134,897	129,450	92,090	71.1%
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	112,804	88,071	78.1%	112,412	122,529	116,180	94.8%	21,326	24,448	21,195	86.7%
2200 Instructional Staff Support	18,606	14,357	77.2%	4,556	26,856	12,191	45.4%	70,139	115,979	50,426	43.5%
2700 Transportation	-	-		-	-	-		830	830	830	
3300 Community Services	57,676	30,796	53.4%	39,608	37,473	36,090	96.3%	5,034	12,001	1,081	9.0%
Total Expenditures	189,086	133,224	70.5%	156,576	186,858	164,461	88.0%	97,329	153,258	73,532	48.0%
Ending Fund Balance	(25,601)	(52,544)		27,140	(21,379)	(82,058)		16,073	(45,303)	(2,936)	

As of May 31, 2017

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	206,661		Due To Other Funds	(16,349)
	Deferred Outflows - Pension Contributions	<u>16,627</u>		Unfunded Pension Liabilities	(89,660)
Total Assets		<u><u>223,288</u></u>		Deferred Inflows - Pension Investments	<u>(6,749)</u>
					(112,759)
			Fund Balance		
				Beginning Balance	(86,409)
				Revenues	(262,559)
				Expenditures	<u>238,439</u>
			Total Fund Balance		<u>(110,529)</u>
			Total Liabilities and Fund Balance		<u><u>(223,288)</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	441,474		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>496,474</u></u>	Total Liabilities		(318,913)
			Fund Balance		
				Beginning Balance	-
				Revenues	(997,664)
				Expenditures	<u>820,103</u>
			Total Fund Balance		<u>(177,561)</u>
			Total Liabilities and Fund Balance		<u><u>(496,474)</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	848	1,162	136.9%	607	465	540	116.2%	417	-	391	
1800 Daycare Fees	283,617	224,685	79.2%	300,487	305,139	295,428	96.8%	399,442	500,000	389,997	78.0%
3900 On-Behalf Payments	38,142	36,713	96.3%	38,457	77,780	72,380	93.1%	82,719	-	-	
5210 Operating Transfers In	-	-		-	-	-		-	-	9,871	
Total Revenues	322,607	262,559	81.4%	339,551	383,384	368,347	96.1%	482,578	500,000	400,258	80.1%
Non-Operating Funds											
Beginning Balance	86,409	86,409	100.0%	12,029	12,029	12,029	100.0%	99,462	99,462	99,462	100.0%
Adult Education Expenditures											
1100 Instruction	24,936	22,413	89.9%	42,663	42,727	38,712	90.6%	50,567	51,383	43,513	84.7%
2200 Instructional Staff Support	458,206	215,566	47.0%	217,521	480,053	289,151	60.2%	517,691	446,864	397,161	88.9%
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	238,439	48.8%	265,171	527,780	332,850	63.1%	570,011	500,000	442,427	88.5%
Ending Fund Balance	(79,126)	110,529		86,409	(132,367)	47,527		12,029	99,462	57,294	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	804,037	880,910	109.6%	739,239	717,604	663,090	92.4%	663,178	714,200	629,048	88.1%
3900 On-Behalf Payments	121,392	116,755	96.2%	122,302	108,593	99,167	91.3%	113,333	-	-	
5210 Operating Transfers In	-	-		24,230	-	-		183,099	-	-	
Total Revenues	925,429	997,664	107.8%	885,771	826,197	762,257	92.3%	959,610	714,200	629,048	88.1%
Non-Operating Funds											
Beginning Balance	-	-		-	-	-		(173,683)	(173,683)	(173,683)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	982,014	820,103	83.5%	885,771	856,990	742,316	86.6%	785,927	755,799	602,531	79.7%
2200 Instructional Staff Support	-	-		-	-	-		-	1,270	-	0.0%
Total Expenditures	982,014	820,103	83.5%	885,771	856,990	742,316	86.6%	785,927	757,069	602,531	79.6%
Ending Fund Balance	(56,585)	177,561		-	(30,793)	19,941		-	(216,552)	(147,166)	

As of May 31, 2017

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	2,130,377	Due To Other Funds	<u>(14,176)</u>
Due From Other Funds	<u>684,851</u>		
Total Assets	<u><u>2,815,228</u></u>	Total Liabilities	(14,176)
		Fund Balance	
		Beginning Balance	(1,898,980)
		Revenues	(3,182,194)
		Expenditures	<u>2,280,122</u>
		Total Fund Balance	<u>(2,801,052)</u>
		Total Liabilities and Fund Balance	<u><u>(2,815,228)</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	2,236	9.1%	1,734	26,368	1,539	5.8%	829	1,902	1,207	63.4%
1900	Local Contributions	3,168,800	3,179,958	100.4%	836,604	2,489,916	789,062	31.7%	1,217,022	1,407,635	925,689	65.8%
Total Revenues		3,193,500	3,182,194	99.6%	838,338	2,516,284	790,601	31.4%	1,217,851	1,409,536	926,896	65.8%
Non-Operating Funds												
Beginning Balance		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%
Trust & Agency Expenditures												
3300	Trust & Agency Expenditures	3,768,380	2,280,122	60.5%	849,046	2,339,630	963,932	41.2%	1,041,502	1,593,372	913,412	57.3%
Total Expenditures		3,768,380	2,280,122	60.5%	849,046	2,339,630	963,932	41.2%	1,041,502	1,593,372	913,412	57.3%
Ending Fund Balance		1,324,100	2,801,052		1,898,980	2,086,342	1,736,357		1,909,688	1,549,503	1,746,823	