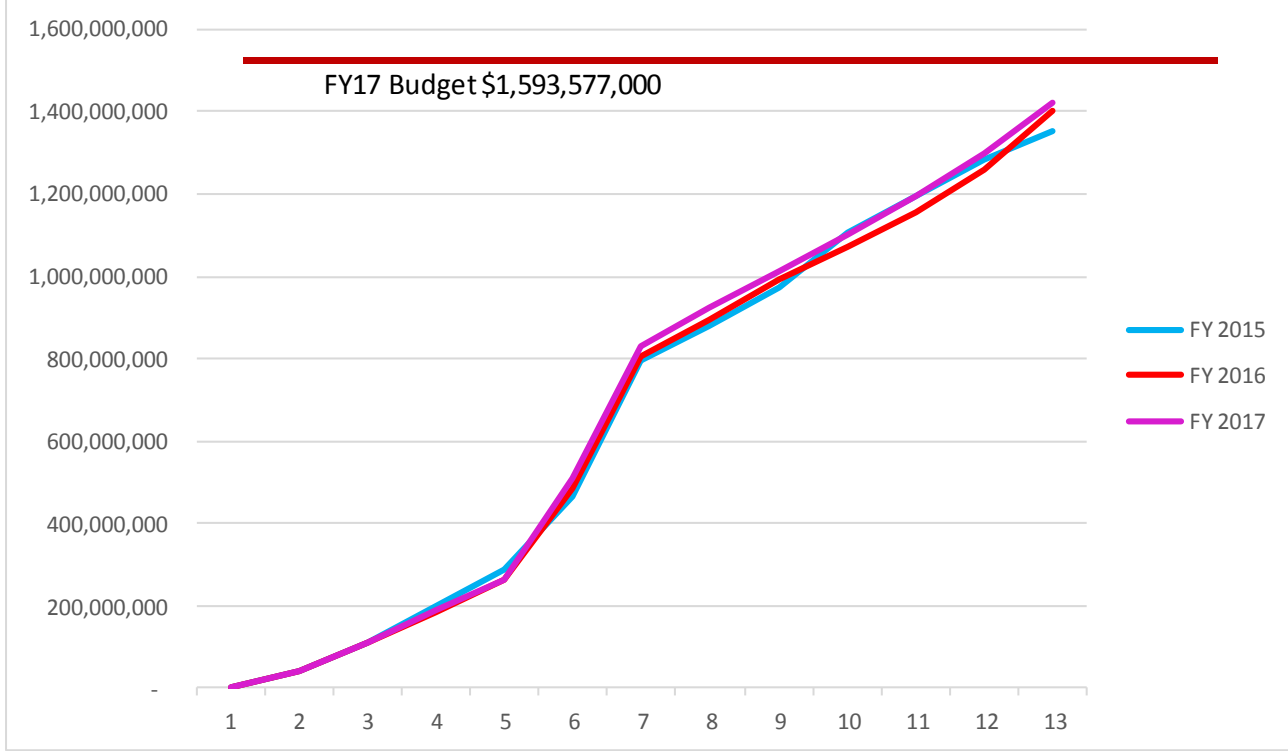
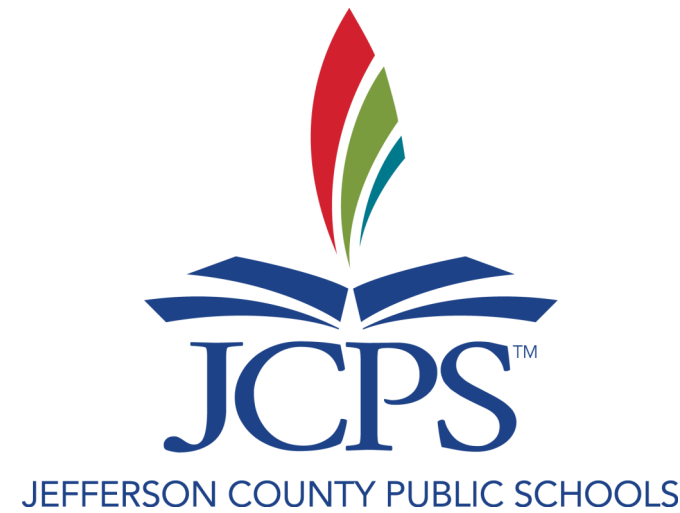


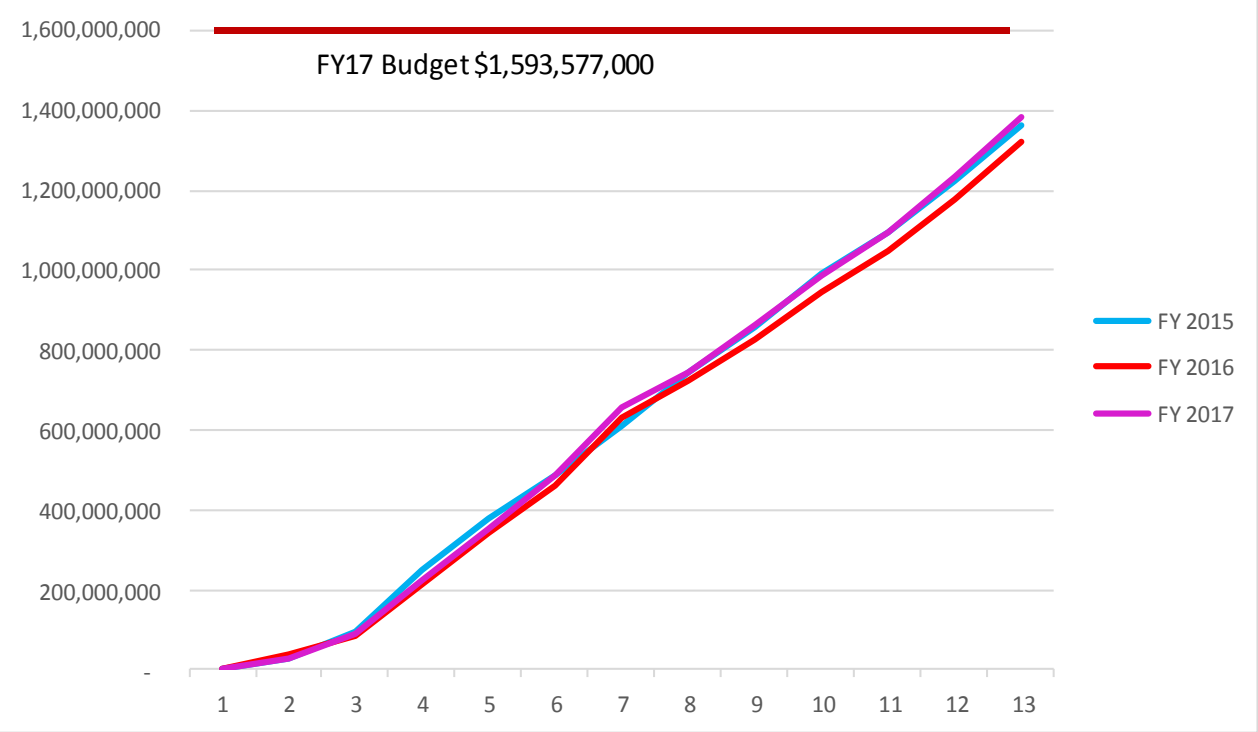
Comparative Revenues by Month (All Funds)



June (Unaudited) Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through June 30, 2017

	2016 - 2017 School Year			2015 - 2016 School Year			2014 - 2015 School Year		
	Budget	YTD Actual	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
All Funds Revenues									
Local Sources									
Property Taxes	434,257,815	432,706,454	99.6%	416,965,738	416,365,932	99.9%	397,952,915	397,722,644	99.9%
Occupational Taxes	160,930,927	156,387,646	97.2%	148,215,000	151,821,629	102.4%	140,812,000	139,825,242	99.3%
Other Taxes	49,343,519	48,410,568	98.1%	51,920,531	47,796,163	92.1%	47,820,859	49,482,553	103.5%
Local Grants	13,769,431	8,588,520	62.4%	9,925,095	10,366,063	104.4%	7,651,432	9,722,887	127.1%
State Sources									
SEEK Program	258,776,412	260,406,772	100.6%	267,066,168	266,225,294	99.7%	270,018,985	267,901,401	99.2%
Other State Revenues	243,080,173	240,789,199	99.1%	222,142,793	241,650,789	108.8%	220,999,529	235,648,526	106.6%
KSFCC Allocation	7,900,000	9,709,125	122.9%	7,200,000	9,449,764	131.2%	7,489,499	8,171,637	109.1%
Federal Grants	164,372,786	139,765,869	85.0%	161,879,050	154,960,283	95.7%	151,335,225	142,624,911	94.2%
Interest	1,909,984	2,417,030	126.5%	1,121,260	1,707,887	152.3%	1,322,359	1,406,086	106.3%
Other Sources	117,940,577	121,304,412	102.9%	109,624,178	121,680,444	111.0%	112,251,680	153,919,784	137.1%
Total Revenues	1,452,281,624	1,420,485,595	97.8%	1,396,059,812	1,422,024,248	101.9%	1,357,654,484	1,406,425,671	103.6%
Non-Operating Funds									
Beginning Balance	275,814,776	276,049,849	100.1%	244,724,995	244,724,995	100.0%	265,709,289	265,789,849	100.0%
All Funds Expenditures									
1100 Instruction	695,376,063	658,862,292	94.7%	656,381,713	652,745,258	99.4%	647,021,171	627,060,444	96.9%
2100 Student Support	59,800,592	58,564,740	97.9%	56,132,752	56,468,738	100.6%	54,794,432	53,898,592	98.4%
2200 Instructional Staff Support	141,969,599	132,809,081	93.5%	135,417,355	134,035,510	99.0%	129,989,018	137,183,917	105.5%
2300 District Administration	5,477,946	5,043,331	92.1%	5,161,106	4,621,076	89.5%	3,984,866	4,074,121	102.2%
2400 School Administration	93,198,156	87,631,071	94.0%	90,768,261	86,072,917	94.8%	92,245,127	86,706,811	94.0%
2500 Business Support	44,625,139	39,817,220	89.2%	48,693,847	41,900,407	86.0%	48,528,697	40,124,691	82.7%
2600 Plant Operations & Maintenance	119,854,124	107,308,313	89.5%	122,623,334	109,856,871	89.6%	119,394,245	107,834,439	90.3%
2700 Transportation	84,137,103	80,713,510	95.9%	86,699,856	76,843,086	88.6%	82,889,631	80,816,392	97.5%
2900 Other Instruction Support	32,014	32,859	102.6%	30,557	31,659	103.6%	29,600	27,404	92.6%
3100 Food Service	89,684,900	62,320,615	69.5%	89,433,203	64,677,028	72.3%	85,513,669	62,642,116	73.3%
3200 Daycare Operations	783,939	412,026	52.6%	799,932	428,716	53.6%	700,000	480,891	68.7%
3300 Community Services	16,711,291	12,163,343	72.8%	14,788,099	10,594,302	71.6%	13,769,905	10,832,335	78.7%
4600 Site Improvement	53,267,265	32,287,273	60.6%	49,644,079	54,066,234	108.9%	50,898,622	47,130,013	92.6%
5100 Debt Service	52,370,714	54,881,653	104.8%	51,668,297	47,166,053	91.3%	55,012,657	109,068,409	198.3%
5200 Operating Transfers Out	51,209,900	64,062,299	125.1%	51,221,488	51,191,539	99.9%	47,060,435	59,609,950	126.7%
5300 Contingency	100,272,203	-	0.0%	72,174,419	-	0.0%	74,243,155	-	0.0%
Total Expenditures	1,608,770,948	1,396,909,626	86.8%	1,531,638,300	1,390,699,394	90.8%	1,506,075,231	1,427,490,525	94.8%
Ending Fund Balance	119,325,452	299,625,818		109,146,507	276,049,849		117,288,542	244,724,995	

As of June 30, 2017

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	245,196,303		Due To Other Funds	(91,901,447)
	Investments	61,382,786		Accounts Payable	(551,594)
	Accounts Receivable	15,518,104		Accrued Expenditures	<u>(108,937,335)</u>
	Due From Other Funds	27,930,779			
	Inventory	<u>2,803,941</u>			
			Total Liabilities		(201,390,375)
Total Assets		<u><u>352,831,912</u></u>			
			Fund Balance		
			Beginning Balance		(132,975,573)
			Revenues		(1,065,855,149)
			Expenditures		<u>1,047,389,185</u>
			Total Fund Balance		<u>(151,441,537)</u>
			Total Liabilities and Fund Balance		<u><u>(352,831,912)</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	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
General Fund Revenues									
1111 Real Estate Taxes	399,957,815	397,432,143	99.4%	384,395,024	382,661,970	99.5%	365,809,741	365,574,681	99.9%
1115 Delinquent Property Taxes	5,000,000	4,291,644	85.8%	5,500,000	5,017,004	91.2%	5,756,725	5,499,426	95.5%
1117 Motor Vehicle Taxes	27,968,388	26,919,268	96.2%	28,282,326	26,860,776	95.0%	26,219,231	27,259,351	104.0%
1119 Franchise Taxes	9,626,131	10,793,940	112.1%	9,806,898	9,444,437	96.3%	8,155,533	9,136,124	112.0%
1131 Occupational License Taxes	160,930,927	156,387,646	97.2%	148,215,000	151,821,629	102.4%	140,812,000	139,825,242	99.3%
1191 Omitted Property Taxes	4,737,000	4,483,942	94.7%	6,768,000	4,736,565	70.0%	6,117,000	6,024,344	98.5%
1280 Revenue in Lieu of Taxes	2,012,000	1,921,774	95.5%	1,563,307	1,737,381	111.1%	1,572,370	1,563,307	99.4%
1300 Tuition	529,000	393,452	74.4%	586,509	647,118	110.3%	791,000	586,509	74.1%
1510 Interest Income	1,900,000	1,918,637	101.0%	1,059,000	1,383,108	130.6%	1,300,000	1,151,761	88.6%
1900 Other Local Revenues	4,126,000	4,341,376	105.2%	1,136,300	4,132,269	363.7%	4,273,400	4,034,360	94.4%
3111 State SEEK Revenues	258,776,412	260,406,772	100.6%	267,066,168	266,225,294	99.7%	270,018,985	267,901,401	99.2%
3129 KSB/KSD Transportation	30,000	35,605	118.7%	20,600	30,206	146.6%	20,000	20,588	102.9%
3130 National Board Certification	416,000	434,848	104.5%	397,400	415,545	104.6%	351,000	397,393	113.2%
3800 State Utility Taxes	1,748,000	1,747,808	100.0%	1,602,300	1,747,934	109.1%	1,748,000	1,602,314	91.7%
3900 On-Behalf Payments	190,927,188	189,021,836	99.0%	171,073,931	189,562,894	110.8%	174,872,653	185,420,795	106.0%
4100 Unrestricted Federal Revenues	4,700	2,831	60.2%	5,000	4,728	94.6%	8,300	4,959	59.7%
5220 Indirect Cost Transfers	5,808,743	5,321,627	91.6%	6,097,895	6,576,164	107.8%	2,865,247	3,009,041	105.0%
Total Revenues	1,074,498,304	1,065,855,149	99.2%	1,033,575,659	1,053,005,022	101.9%	1,010,691,185	1,019,011,598	100.8%
Non-Operating Funds									
Beginning Balance	132,740,500	132,975,573		119,207,881	119,207,881		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	426,787,336	409,814,751	96.0%	406,012,498	414,463,922	406,012,498	98.0%	396,844,637	402,059,877	399,006,482	99.2%
0200	Employee Benefits	158,439,201	152,015,030	95.9%	150,374,948	136,541,415	150,374,948	110.1%	143,137,331	140,372,087	143,234,986	102.0%
0300	Professional/Technical Services	397,660	211,055	53.1%	269,358	455,081	269,358	59.2%	363,355	514,734	363,355	70.6%
0400	Property Services	375,167	326,244	87.0%	319,838	356,157	319,838	89.8%	274,863	311,505	274,863	88.2%
0500	Other Purchased Services	697,853	432,150	61.9%	546,971	782,013	546,971	69.9%	656,923	933,320	656,923	70.4%
0600	Supplies	13,353,421	7,786,350	58.3%	8,329,399	12,835,966	8,329,399	64.9%	9,126,978	13,659,132	9,126,978	66.8%
0700	Property	2,961,632	2,380,576	80.4%	2,170,028	2,806,134	2,170,028	77.3%	2,615,266	3,482,846	2,615,266	75.1%
0800	Miscellaneous	696,861	83,298	12.0%	115,720	2,385,136	115,720	4.9%	473,265	5,431,894	473,265	8.7%
1100	Instruction	603,709,132	573,049,455	94.9%	568,138,760	570,625,824	568,138,760	99.6%	553,492,617	566,765,394	555,752,117	98.1%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	38,320,773	37,678,984	98.3%	36,408,712	36,681,432	36,408,712	99.3%	35,541,627	36,503,616	35,541,627	97.4%
0200	Employee Benefits	13,621,033	13,670,267	100.4%	13,407,483	12,248,224	13,407,484	109.5%	12,724,604	12,246,755	12,724,604	103.9%
0300	Professional/Technical Services	1,597,916	1,524,795	95.4%	1,611,196	1,654,973	1,611,196	97.4%	1,335,783	1,281,773	1,335,783	104.2%
0400	Property Services	61,051	55,595	91.1%	59,858	62,848	59,858	95.2%	68,508	67,232	68,508	101.9%
0500	Other Purchased Services	145,313	137,465	94.6%	140,040	231,197	140,040	60.6%	212,282	200,543	212,282	105.9%
0600	Supplies	270,699	210,503	77.8%	191,732	363,702	191,732	52.7%	145,328	330,612	145,328	44.0%
0700	Property	93,032	31,082	33.4%	76,362	77,865	76,362	98.1%	105,511	120,241	105,511	87.7%
0800	Miscellaneous	36,004	20,318	56.4%	35,263	28,092	35,263	125.5%	36,499	39,446	36,499	92.5%
2100	Student Support	54,145,820	53,329,010	98.5%	51,930,646	51,348,333	51,930,647	101.1%	50,170,141	50,790,217	50,170,141	98.8%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	69,009,446	66,014,703	95.7%	64,858,702	67,021,565	64,858,702	96.8%	64,028,490	63,078,792	61,866,645	98.1%
0200	Employee Benefits	24,465,644	24,479,881	100.1%	24,086,216	22,263,385	24,086,216	108.2%	23,167,483	19,787,384	23,069,828	116.6%
0300	Professional/Technical Services	1,267,753	914,954	72.2%	1,124,984	1,373,936	1,124,984	81.9%	1,511,632	2,269,847	1,511,632	66.6%
0400	Property Services	137,501	80,305	58.4%	67,188	74,799	67,188	89.8%	34,391	36,780	34,391	93.5%
0500	Other Purchased Services	486,265	370,777	76.3%	406,450	467,585	406,450	86.9%	309,034	437,808	309,034	70.6%
0600	Supplies	2,779,288	1,973,280	71.0%	2,300,398	2,767,175	2,300,398	83.1%	2,444,198	2,860,920	2,444,198	85.4%
0700	Property	2,930,137	2,365,525	80.7%	2,124,558	2,565,345	2,124,558	82.8%	1,849,847	2,547,282	1,849,847	72.6%
0800	Miscellaneous	77,786	60,436	77.7%	69,194	93,226	69,194	74.2%	148,683	197,600	148,683	75.2%
2200	Instructional Staff Support	101,153,819	96,259,861	95.2%	95,037,690	96,627,017	95,037,690	98.4%	93,493,757	91,216,414	91,234,257	100.0%

		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	2,761,289	2,659,665	96.3%	2,346,130	2,552,839	2,346,130	91.9%	2,421,443	2,380,388	2,421,443	101.7%
0200	Employee Benefits	685,430	967,366	141.1%	860,875	963,320	860,874	89.4%	868,592	700,522	868,592	124.0%
0300	Professional/Technical Services	1,293,801	956,232	73.9%	935,520	1,137,953	935,520	82.2%	469,820	591,512	469,820	79.4%
0400	Property Services	500	353	70.7%	203	210	203	96.9%	203	205	203	99.3%
0500	Other Purchased Services	259,806	72,721	28.0%	49,404	59,276	49,404	83.3%	62,189	56,698	62,189	109.7%
0600	Supplies	113,240	78,031	68.9%	68,287	119,339	68,287	57.2%	63,348	73,259	63,348	86.5%
0700	Property	66,117	34,483	52.2%	21,084	29,008	21,084	72.7%	6,979	13,643	6,979	51.2%
0800	Miscellaneous	90,569	81,937	90.5%	90,502	93,101	90,502	97.2%	95,208	97,174	95,208	98.0%
2300	District Administration	5,270,753	4,850,789	92.0%	4,372,005	4,955,046	4,372,005	88.2%	3,987,782	3,913,401	3,987,782	101.9%
School Administration (Principal's Office)												
0100	Salaries	61,649,287	59,321,764	96.2%	58,236,133	60,493,052	58,236,133	96.3%	58,904,803	60,183,641	58,904,803	97.9%
0200	Employee Benefits	22,086,431	22,507,012	101.9%	21,925,375	21,181,618	21,925,375	103.5%	21,829,812	22,004,449	21,829,812	99.2%
0300	Professional/Technical Services	372,434	242,355	65.1%	399,709	468,324	399,709	85.3%	258,066	421,709	258,066	61.2%
0400	Property Services	606,030	338,969	55.9%	285,231	429,070	285,231	66.5%	383,070	524,421	383,070	73.0%
0500	Other Purchased Services	1,005,842	797,935	79.3%	712,301	884,863	712,301	80.5%	730,940	974,425	730,940	75.0%
0600	Supplies	5,160,909	2,713,041	52.6%	2,624,323	4,893,322	2,624,323	53.6%	2,823,746	5,735,857	2,823,746	49.2%
0700	Property	1,985,428	1,430,890	72.1%	1,652,518	2,150,362	1,652,518	76.8%	1,572,295	2,071,109	1,572,295	75.9%
0800	Miscellaneous	122,808	69,907	56.9%	69,738	108,945	69,738	64.0%	79,426	201,581	79,426	39.4%
2400	School Administration	92,989,169	87,421,873	94.0%	85,905,328	90,609,556	85,905,328	94.8%	86,582,157	92,117,193	86,582,157	94.0%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	20,648,782	19,800,059	95.9%	17,158,490	18,176,620	17,158,490	94.4%	17,621,883	18,751,279	17,621,883	94.0%
0200	Employee Benefits	9,259,373	9,319,922	100.7%	10,603,921	10,292,532	10,603,922	103.0%	8,165,841	8,718,425	8,165,841	93.7%
0300	Professional/Technical Services	1,714,101	1,295,161	75.6%	1,481,519	1,833,507	1,481,519	80.8%	1,120,434	1,864,257	1,120,434	60.1%
0400	Property Services	381,992	221,933	58.1%	277,900	317,539	277,900	87.5%	341,278	665,889	341,278	51.3%
0500	Other Purchased Services	4,752,645	4,208,879	88.6%	4,492,006	6,896,954	4,492,006	65.1%	4,756,254	5,785,170	4,756,254	82.2%
0600	Supplies	2,093,969	1,040,570	49.7%	1,427,057	1,679,679	1,427,057	85.0%	1,134,931	2,410,588	1,134,931	47.1%
0700	Property	3,726,557	2,321,683	62.3%	4,920,200	6,620,699	4,920,200	74.3%	5,288,253	8,634,834	5,288,253	61.2%
0800	Miscellaneous	359,569	298,483	83.0%	266,121	488,362	266,121	54.5%	342,499	354,452	342,499	96.6%
2500	Business Support	42,936,987	38,506,691	89.7%	40,627,214	46,305,891	40,627,214	87.7%	38,771,374	47,184,894	38,771,374	82.2%

		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	49,987,840	47,848,888	95.7%	48,631,070	50,520,251	48,631,070	96.3%	48,197,068	50,849,831	48,197,068	94.8%
0200	Employee Benefits	22,384,547	21,469,763	95.9%	21,083,818	24,360,601	21,083,818	86.5%	20,441,825	22,004,126	20,441,825	92.9%
0300	Professional/Technical Services	1,369,632	1,005,477	73.4%	1,233,298	1,421,659	1,233,298	86.8%	906,166	1,263,304	906,166	71.7%
0400	Property Services	15,563,115	10,291,160	66.1%	11,213,407	14,299,767	11,213,407	78.4%	10,470,147	14,353,298	10,470,147	72.9%
0500	Other Purchased Services	2,232,369	1,360,606	60.9%	1,883,041	2,453,414	1,883,041	76.8%	660,740	2,545,341	660,740	26.0%
0600	Supplies	25,669,860	23,356,762	91.0%	23,757,112	26,931,669	23,757,112	88.2%	25,137,131	25,710,448	25,137,131	97.8%
0700	Property	2,106,892	1,623,996	77.1%	1,821,116	2,308,688	1,821,116	78.9%	1,607,586	2,462,030	1,607,586	65.3%
0800	Miscellaneous	125,325	104,838	83.7%	102,576	131,389	102,576	78.1%	110,807	127,002	110,807	87.2%
2600	Plant Operations & Maintenance	119,439,581	107,061,490	89.6%	109,725,438	122,427,438	109,725,437	89.6%	107,531,470	119,315,380	107,531,470	90.1%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	42,072,609	43,712,164	103.9%	42,737,900	43,430,670	42,737,900	98.4%	43,017,665	38,236,751	43,017,665	112.5%
0200	Employee Benefits	18,540,033	20,348,635	109.8%	19,366,203	19,242,826	19,366,204	100.6%	19,003,243	18,254,990	19,003,243	104.1%
0300	Professional/Technical Services	118,405	(2,208,524)	-1865.2%	(1,831,680)	120,350	(1,831,680)	-1522.0%	(2,863,009)	165,838	(2,863,009)	-1726.4%
0400	Property Services	55,763	30,225	54.2%	13,374	33,136	13,374	40.4%	10,815	16,575	10,815	65.2%
0500	Other Purchased Services	2,583,142	3,510,854	135.9%	2,888,484	4,345,752	2,888,484	66.5%	3,224,823	4,835,299	3,224,823	66.7%
0600	Supplies	9,977,796	9,360,414	93.8%	10,476,858	13,051,897	10,476,858	80.3%	11,162,927	12,343,170	11,162,927	90.4%
0700	Property	8,721,823	3,470,096	39.8%	910,249	4,723,343	910,249	19.3%	3,324,865	4,365,735	3,324,865	76.2%
0800	Miscellaneous	179,371	47,256	26.3%	44,329	287,987	44,329	15.4%	38,629	255,798	38,629	15.1%
2700	Transportation	82,248,943	78,271,120	95.2%	74,605,717	85,235,960	74,605,718	87.5%	76,919,959	78,474,157	76,919,959	98.0%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	30,301	31,186	102.9%	30,114	29,038	30,114	103.7%	26,193	29,600	26,193	88.5%
0200	Employee Benefits	1,713	1,672	97.6%	1,545	1,519	1,545	101.7%	1,211	-	1,211	
2900	Other Instruction Support	32,014	32,859	102.6%	31,659	30,557	31,660	103.6%	27,404	29,600	27,404	92.6%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	3,167		-	28,400	-	0.0%	15,871	-	1,211	
0200	Employee Benefits	-	460		-	9,596	-	0.0%	3,021	-	3,021	
0800	Miscellaneous	12,000	16,659		10,599	-	-		-	-	-	
3100	Food Service	12,000	20,286	169.1%	10,599	37,996	-	0.0%	18,892	-	4,232	

		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	2,004,519	1,943,599	97.0%	1,837,644	2,029,658	1,837,645	90.5%	1,854,262	1,982,970	1,854,262	93.5%
0200	Employee Benefits	661,072	678,296	102.6%	658,870	687,787	658,870	95.8%	687,333	650,153	687,333	105.7%
0300	Professional/Technical Services	1,609	1,394	86.6%	(5,003)	350	(5,003)	-1429.4%	(7,669)	1,254	(7,669)	-611.6%
0400	Property Services	-	(33)		670	790	670	84.8%	765	813	765	94.1%
0500	Other Purchased Services	10,807	6,890	63.8%	4,234	12,460	4,234	34.0%	3,109	18,292	3,109	17.0%
0600	Supplies	13,520	10,817	80.0%	4,054	21,763	4,054	18.6%	2,130	26,358	2,130	8.1%
0700	Property	7,956	3,199	40.2%	6,185	7,781	6,185	79.5%	(126)	4,096	(126)	-3.1%
0800	Miscellaneous	4,168	23	0.6%	10,955	15,513	10,955	70.6%	369	14,109	369	2.6%
3300	Community Services	2,703,651	2,644,185	97.8%	2,517,609	2,776,102	2,517,609	90.7%	2,540,172	2,698,044	2,540,172	94.1%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	693,253	685,370	98.9%	675,043	676,429	675,043	99.8%	648,360	655,702	648,360	98.9%
0200	Employee Benefits	199,879	262,612	131.4%	252,182	1,750,813	252,182	14.4%	238,483	242,920	238,483	98.2%
0300	Professional/Technical Services	2,900	1,951	67.3%	-	-	-		-	-	-	
0400	Property Services	1,000	903	90.3%	-	-	-		-	-	-	
0500	Other Purchased Services	19,128	11,988	62.7%	-	-	-		-	-	-	
0600	Supplies	23,401	13,466	57.5%	-	-	-		-	-	-	
0700	Property	18,000	3,847	21.4%	-	-	-		-	-	-	
0800	Miscellaneous	2,700	1,200	44.4%	-	-	-		-	-	-	
4300	Architectural & Engineering	960,261	981,337	102.2%	927,225	2,427,243	927,225	38.2%	886,842	898,622	886,842	98.7%
5200	Operating Transfers Out	1,963,040	4,960,230	252.7%	5,407,440	2,512,675	5,407,440	215.2%	5,461,710	2,422,113	5,461,710	225.5%
5300	Contingency	100,272,203	-	0.0%	-	72,174,419	-	0.0%	-	74,243,155	-	0.0%
Total Expenditures		1,207,837,372	1,047,389,185	86.7%	1,039,237,330	1,148,094,059	1,039,226,732	90.5%	1,019,884,277	1,130,068,587	1,019,869,617	90.2%
Ending Fund Balance		(598,568)	151,441,538		132,975,573	4,689,481	132,986,172		119,207,881	622,599	119,222,541	

As of June 30, 2017

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	Accounts Receivable		Accounts Payable
	20,106,483		(18,096,713)
	<u>768,649</u>		<u>(97,622)</u>
		Total Liabilities	(18,194,335)
Total Assets	<u><u>20,875,132</u></u>		
		Fund Balance	
		Beginning Balance	(14,710,507)
		Revenues	(125,801,863)
		Expenditures	<u>137,831,573</u>
		Total Fund Balance	<u>(2,680,797)</u>
		Total Liabilities and Fund Balance	<u><u>(20,875,132)</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	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Special Revenue Fund									
Special Revenue Fund Revenues									
1510 Interest Income	8,812	7,615	86.4%	6,994	5,630	80.5%	1,173	3,252	277.2%
1700 Student Fees	41,858	-	0.0%	52,621	120	0.2%	71,333	2,950	4.1%
1900 Local Grants and Contributions	10,115,981	5,126,262	50.7%	7,244,636	9,339,816	128.9%	6,173,887	8,435,955	136.6%
3200 State Grants	37,061,944	36,830,317	99.4%	35,925,445	36,489,591	101.6%	34,303,534	34,228,808	99.8%
4300 Direct Federal Grants	16,715,378	13,782,221	82.5%	17,262,769	16,335,656	94.6%	16,494,960	16,232,111	98.4%
4500 Federal Grants Through State	77,088,431	64,972,441	84.3%	74,323,354	76,354,713	102.7%	75,172,826	71,965,954	21.6%
4700 Federal Grants Thru Intermediary	1,123,277	1,058,243	94.2%	1,189,003	1,029,222	86.6%	926,828	905,479	7764.8%
4810 Medicaid Reimbursement	4,987,922	2,065,348	41.4%	4,211,776	2,021,973	48.0%	3,931,943	2,038,259	23.0%
5210 Operating Transfers In	1,968,831	1,959,415	99.5%	2,313,450	2,308,124	99.8%	2,358,024	2,345,069	86.4%
Total Revenues	149,112,434	125,801,863	84.4%	142,530,048	143,884,845	101.0%	139,434,508	136,157,837	97.7%
Non-Operating Funds									
Beginning Balance	14,710,507	14,710,507	100.0%	10,620,148	10,620,148	100.0%	10,009,207	10,009,207	100.0%
Special Revenue Fund Expenditures									
1100 Instruction	87,028,421	82,847,713	95.2%	82,448,376	82,308,738	99.8%	78,742,330	72,605,803	92.2%
2100 Student Support	5,654,772	5,235,730	92.6%	4,784,419	4,538,092	94.9%	4,004,215	3,728,451	93.1%
2200 Instructional Staff Support	40,340,501	36,299,973	90.0%	38,283,347	38,775,743	101.3%	38,208,490	43,102,330	112.8%
2300 District Administration	207,193	192,542	92.9%	206,060	249,071	120.9%	71,465	86,339	120.8%
2400 School Administration	208,987	209,198	100.1%	158,705	167,589	105.6%	127,934	124,654	97.4%
2500 Business Support	1,688,152	1,310,529	77.6%	2,387,956	1,273,193	53.3%	1,343,803	1,353,317	100.7%
2600 Plant Operations & Maintenance	280,181	191,978	68.5%	77,323	79,896	103.3%	41,000	299,232	729.8%
2700 Transportation	1,888,160	2,442,390	129.4%	1,463,896	2,237,369	152.8%	4,414,644	3,895,603	88.2%
3300 Community Services	9,898,370	6,968,780	70.4%	9,654,894	7,188,039	74.4%	9,466,487	7,245,627	1.0%
4600 Site Improvement	-	-		-	49,678		-	96,499	
5200 Operating Transfers Out	2,440,860	2,132,741	87.4%	3,028,536	2,927,078	96.6%	3,114,306	3,009,041	0.0%
Total Expenditures	149,635,597	137,831,573	92.1%	142,493,512	139,794,486	98.1%	139,743,226	135,546,896	97.0%
Ending Fund Balance	14,187,344	2,680,797		10,656,684	14,710,507		9,700,489	10,620,148	

As of June 30, 2017

District Activity Funds (22) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>1,472,154</u>	Beginning Balance	(940,174)
		Revenues	(2,505,823)
Total Assets	<u><u>1,472,154</u></u>	Expenditures	<u>1,973,843</u>
		Total Fund Balance	<u>(1,472,154)</u>
		Total Liabilities and Fund Balance	<u><u>(1,472,154)</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	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
District Activity Funds									
District Activity Funds Revenues									
1700 Student Fees	2,198,297	2,303,562	104.8%	1,598,840	1,447,241	90.5%	649,772	649,772	100.0%
1900 Local Grants and Contributions	202,260	202,260	100.0%	190,543	189,643	99.5%	69,910	69,910	100.0%
Total Revenues	2,400,557	2,505,823	104.4%	1,789,383	1,636,884	91.5%	719,682	719,682	100.0%
Non-Operating Funds									
Beginning Balance	940,174	940,174	100.0%	611,741	611,741	100.0%	-	-	
District Activity Funds Expenditures									
1100 Instruction	3,403,423	1,918,998	56.4%	2,271,146	1,256,914	55.3%	681,817	104,204	15.3%
2600 Plant Operations & Maintenance	134,362	54,845	40.8%	118,573	51,537	43.5%	37,865	3,737	9.9%
Total Expenditures	3,537,785	1,973,843	55.8%	2,389,719	1,308,451	54.8%	719,682	107,941	15.0%
Ending Fund Balance	(197,054)	1,472,154		11,405	940,174	8243.5%	-	611,741	
Capital Outlay									
Capital Outlay Revenues									
3200 State Revenues	8,727,000	8,715,087	99.9%	8,730,000	8,718,544	99.9%	8,701,700	8,701,711	100.0%
Total Revenues	8,727,000	8,715,087	99.9%	8,730,000	8,718,544	99.9%	8,701,700	8,701,711	100.0%
Capital Outlay Expenditures									
5200 Operating Transfers Out	8,727,000	8,715,087	99.9%	8,730,000	8,718,544	99.9%	8,701,700	8,701,711	100.0%
Total Expenditures	8,727,000	8,715,087	99.9%	8,730,000	8,718,544	99.9%	8,701,700	8,701,711	100.0%
Ending Fund Balance	-	-		-	-		-	-	

As of June 30, 2017

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>1,092,049</u>	Beginning Balance	(7,338,517)
		Revenues	(35,478,080)
Total Assets	<u><u>1,092,049</u></u>	Expenditures	<u>41,724,548</u>
		Total Fund Balance	<u>(1,092,049)</u>
		Total Liabilities and Fund Balance	<u><u>(1,092,049)</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	58,702,961	Due To Other Funds	(5,702,541)
Due From Other Funds	<u>68,483,925</u>	Accounts Payable	<u>(53,030)</u>
Total Assets	<u><u>127,186,886</u></u>	Total Liabilities	(5,755,571)
		Fund Balance	
		Beginning Balance	(99,415,706)
		Revenues	(64,103,272)
		Expenditures	<u>42,087,663</u>
		Total Fund Balance	<u>(121,431,315)</u>
		Total Liabilities and Fund Balance	<u><u>(127,186,886)</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	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Building Fund									
Building Fund Revenues									
1111 Real Estate Taxes	34,300,000	35,274,311	102.8%	32,570,714	33,703,962	103.5%	32,143,174	32,147,963	100.0%
1900 Local Contributions	200,000	203,769	101.9%	200,000	203,786	101.9%	193,000	203,801	105.6%
3200 State Revenues	180,000	-	0.0%	180,000	-	0.0%	484,389	439,945	90.8%
Total Revenues	34,680,000	35,478,080	102.3%	32,950,714	33,907,748	102.9%	32,820,563	32,791,709	99.9%
Non-Operating Funds									
Beginning Balance	7,338,517	7,338,517	100.0%	243,712	243,712	100.0%	6,284,171	6,284,171	100.0%
Building Fund Expenditures									
5200 Operating Transfers Out	34,680,000	41,724,548	120.3%	32,950,714	26,812,943	81.4%	32,820,563	38,832,168	118.3%
Total Expenditures	34,680,000	41,724,548	120.3%	32,950,714	26,812,943	81.4%	32,820,563	38,832,168	118.3%
Ending Fund Balance	7,338,517	1,092,049		243,712	7,338,517		6,284,171	243,712	
Construction Fund									
Construction Fund Revenues									
1510 Interest Income	-	420,989		-	288,517		-	234,742	
1900 Local Contributions	-	202,917		1,605,101	3,823,798	238.2%	-	7,287,205	
5100 Bond Proceeds	52,307,004	44,825,444	85.7%	45,093,293	55,015,000	122.0%	50,000,000	74,380,000	148.8%
5210 Operating Transfers In	-	18,653,921		-	4,543,586		-	15,964,380	
Total Revenues	52,307,004	64,103,272	122.6%	46,698,394	63,670,901	136.3%	50,000,000	97,866,327	195.7%
Non-Operating Funds									
Beginning Balance	99,415,706	99,415,706		92,954,598	92,954,598		107,817,402	107,817,402	
Construction Fund Expenditures									
4600 Construction	52,307,004	31,305,936	59.9%	47,216,836	53,089,331	112.4%	50,000,000	46,146,672	92.3%
5100 Debt Service	-	7,441,330		-	449,001		-	62,978,892	
5200 Operating Transfers Out	-	3,340,396		-	3,671,461		-	3,603,567	
Total Expenditures	52,307,004	42,087,663	80.5%	47,216,836	57,209,793	121.2%	50,000,000	112,729,131	225.5%
Ending Fund Balance	99,415,706	121,431,315		92,436,156	99,415,706		107,817,402	92,954,598	

As of June 30, 2017

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(47,440,323)
Expenditures	<u>47,440,323</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

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	11,913,612	Due To Other Funds	(4,753,170)
Accounts Receivable	53,999	Accounts Payable	(36,464)
Inventory	2,243,984	Bonds Payable	(3,339,736)
Equipment, Net of Depreciation	20,723,160	Unfunded Pension Liability	(9,367,621)
Deferred Outflows - Pension Contributions	<u>1,737,141</u>	Deferred Inflows - Pension Investments	<u>(705,163)</u>
Total Assets	<u><u>36,671,896</u></u>	Total Liabilities	(18,202,155)
		Fund Balance	
		Beginning Balance	(18,410,461)
		Revenues	(65,548,447)
		Expenditures	<u>65,489,167</u>
		Total Fund Balance	<u>(18,469,741)</u>
		Total Liabilities and Fund Balance	<u><u>(36,671,896)</u></u>

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	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Debt Service Fund									
Debt Service Fund Revenues									
3900 KSFCC Debt Contributions	7,900,000	9,709,125	122.9%	7,200,000	9,449,764	131.2%	7,489,499	8,171,637	109.1%
4300 Federal Direct Reimbursements	1,063,714	2,605,136	244.9%	1,650,000	2,607,925	158.1%	5,860,060	2,603,978	44.4%
5210 Operating Transfers In	43,407,000	35,126,062	80.9%	41,680,714	34,659,363	83.2%	41,522,263	35,173,067	84.7%
Total Revenues	52,370,714	47,440,323	90.6%	50,530,714	46,717,052	92.5%	54,871,822	45,948,682	83.7%
Debt Service Expenditures									
5100 Debt Service	52,370,714	47,440,323	90.6%	50,530,714	46,717,052	92.5%	54,871,822	45,948,682	83.7%
Total Expenditures	52,370,714	47,440,323	90.6%	50,530,714	46,717,052	92.5%	54,871,822	45,948,682	83.7%
Ending Fund Balance	-	-		-	-		-	-	
Food Service Enterprise Fund									
Food Service Revenues									
1510 Interest Income	-	65,491		28,291	28,291	100.0%	18,859	15,085	80.0%
1600 Food Sales	5,930,000	3,684,438	62.1%	7,918,523	4,031,184	50.9%	8,126,200	5,929,215	73.0%
1900 Local Contributions	-	34,127		66,610	53,324	80.1%	143,866	40,011	27.8%
3200 State Grants	-	-		-	486,438		-	462,360	
3900 On-Behalf Payments	3,475,939	3,488,309	100.4%	3,471,962	3,494,478	100.6%	-	3,602,521	
4500 Federal Grants Through State	63,394,064	55,282,479	87.2%	59,867,415	53,236,062	88.9%	46,470,615	46,322,797	99.7%
4950 Donated Commodities	-	-		3,374,732	3,374,732	100.0%	2,477,993	2,556,333	103.2%
5210 Operating Transfers In	-	2,993,602		44,903	2,984,903	6647.5%	54,142	2,911,081	5376.8%
Total Revenues	72,800,003	65,548,447	90.0%	74,772,435	67,689,412	90.5%	57,291,676	61,839,403	107.9%
Non-Operating Funds									
Beginning Balance	18,410,461	18,410,461	100.0%	19,036,564	19,036,564	100.0%	19,961,220	19,961,220	100.0%
Food Service Expenditures									
3100 Food Service Operation	89,672,900	62,300,329	69.5%	89,395,207	64,666,429	72.3%	85,305,117	62,623,224	73.4%
5100 Debt Service	-	-		1,137,583	-	0.0%	140,835	140,835	100.0%
5200 Operating Transfers Out	3,394,000	3,188,838	94.0%	3,994,563	3,649,086	91.4%	-	-	
Total Expenditures	93,066,900	65,489,167	70.4%	94,527,353	68,315,515	72.3%	85,445,952	62,764,059	73.5%
Ending Fund Balance	(1,856,437)	18,469,741		(718,354)	18,410,461		(8,193,056)	19,036,564	

As of June 30, 2017

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	371,958		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>397,145</u></u>	Total Liabilities		(146,047)
			Fund Balance		
				Beginning Balance	(246,382)
				Revenues	(416,742)
				Expenditures	<u>412,026</u>
			Total Fund Balance		<u>(251,098)</u>
			Total Liabilities and Fund Balance		<u><u>(397,145)</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	48,297		Due To Other Funds	(81,227)
	Deferred Outflows - Pension Contributions	<u>2,864</u>		Unfunded Pension Liability	(15,445)
Total Assets		<u><u>51,161</u></u>		Deferred Inflows - Pension Investments	<u>(1,163)</u>
			Fund Balance		(97,835)
				Beginning Balance	(27,140)
				Revenues	(63,018)
				Expenditures	<u>136,832</u>
			Total Fund Balance		<u>46,674</u>
			Total Liabilities and Fund Balance		<u><u>(51,161)</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	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Daycare Operations Enterprise Fund									
Daycare Operations Revenues									
1800 Daycare Fees	66,756	66,756	100.0%	22,764	22,764	100.0%	61,590	27,341	44.4%
3200 State Grants	307,840	307,840	100.0%	497,633	497,633	100.0%	518,253	518,253	100.0%
3900 On-Behalf Payments	42,101	42,146	100.1%	47,964	42,140	87.9%	-	48,192	
Total Revenues	416,697	416,742	100.0%	568,361	562,537	99.0%	579,843	593,786	102.4%
Non-Operating Funds									
Beginning Balance	246,382	246,382	100.0%	112,561	112,561	100.0%	(334)	(334)	100.0%
Daycare Operations Expenditures									
3200 Daycare Operations	783,939	412,026	52.6%	799,932	428,716	53.6%	700,000	480,891	68.7%
Total Expenditures	783,939	412,026	52.6%	799,932	428,716	53.6%	700,000	480,891	68.7%
Ending Fund Balance	(120,860)	251,098		(119,010)	246,382		(120,491)	112,561	
Enterprise Programs Fund									
Enterprise Programs Revenues									
1800 Daycare Fees	51,798	20,643	39.9%	30,096	32,096	106.6%	43,201	46,431	107.5%
1900 Local Contributions	-	30,075		22,955	35,750	155.7%	54,639	54,659	100.0%
3900 On-Behalf Payments	4,627	4,628	100.0%	9,185	4,627	50.4%	-	9,594	
5210 Operating Transfers In	101,343	7,672	7.6%	97,170	95,170	97.9%	55,268	24,213	43.8%
Total Revenues	157,768	63,018	39.9%	159,406	167,643	105.2%	153,108	134,897	88.1%
Non-Operating Funds									
Beginning Balance	27,140	27,140	100.0%	16,073	16,073	100.0%	(21,495)	(21,495)	100.0%
Enterprise Programs Expenditures									
1100 Instruction	114,697	88,281	77.0%	107,959	112,412	104.1%	24,448	21,326	87.2%
2200 Instructional Staff Support	18,606	14,357	77.2%	26,939	4,556	16.9%	115,979	70,139	60.5%
2700 Transportation	-	-		-	-		830	830	
3300 Community Services	65,349	34,193	52.3%	17,473	39,608	226.7%	12,001	5,034	41.9%
Total Expenditures	198,651	136,832	68.9%	152,371	156,576	102.8%	153,258	97,329	63.5%
Ending Fund Balance	(13,743)	(46,674)		23,108	27,140		(21,645)	16,073	

As of June 30, 2017

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	195,590		Due To Other Funds	(21,278)
	Deferred Outflows - Pension Contributions	<u>16,627</u>		Unfunded Pension Liabilities	(89,660)
Total Assets		<u><u>212,217</u></u>		Deferred Inflows - Pension Investments	<u>(6,749)</u>
					(117,688)
			Fund Balance		
				Beginning Balance	(86,409)
				Revenues	(269,874)
				Expenditures	<u>261,754</u>
			Total Fund Balance		<u>(94,529)</u>
			Total Liabilities and Fund Balance		<u><u>(212,217)</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	357,421		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>412,421</u></u>	Total Liabilities		(318,913)
			Fund Balance		
				Beginning Balance	-
				Revenues	(1,024,949)
				Expenditures	<u>931,441</u>
			Total Fund Balance		<u>(93,508)</u>
			Total Liabilities and Fund Balance		<u><u>(412,421)</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	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Adult Education Enterprise Fund									
Adult Education Revenues									
1500 Interest Income	1,162	1,326	114.2%	607	607	99.9%	426	417	98.0%
1800 Daycare Fees	283,303	230,087	81.2%	305,139	300,487	98.5%	256,364	399,442	155.8%
3900 On-Behalf Payments	38,142	38,461	100.8%	77,780	38,457	49.4%	-	82,719	
5210 Operating Transfers In	-	-		-	-		9,871	-	0.0%
Total Revenues	322,607	269,874	83.7%	383,526	339,551	88.5%	266,660	482,578	181.0%
Non-Operating Funds									
Beginning Balance	86,409	86,409	100.0%	12,029	12,029	100.0%	99,462	99,462	100.0%
Adult Education Expenditures									
1100 Instruction	26,469	26,404	99.8%	42,727	42,663	99.8%	51,383	50,567	98.4%
2200 Instructional Staff Support	456,673	234,891	51.4%	480,053	217,521	45.3%	446,864	517,691	115.8%
5200 Operating Transfers Out	5,000	459	9.2%	5,000	4,987	99.7%	1,753	1,753	100.0%
Total Expenditures	488,142	261,754	53.6%	527,780	265,171	50.2%	500,000	570,011	114.0%
Ending Fund Balance	(79,126)	94,529		(132,225)	86,409		(133,878)	12,029	
Tuition Preschool Enterprise Fund									
Tuition Preschool Revenues									
1300 Tuition	915,944	902,635	98.5%	746,295	739,239	99.1%	714,200	663,178	92.9%
3900 On-Behalf Payments	121,392	122,314	100.8%	108,593	122,302	112.6%	-	113,333	
5210 Operating Transfers In	-	-		-	24,230		-	183,099	
Total Revenues	1,037,336	1,024,949	98.8%	854,889	885,771	103.6%	714,200	959,610	134.4%
Non-Operating Funds									
Beginning Balance	-	-		-	-		(173,683)	(173,683)	100.0%
Tuition Preschool Expenditures									
1100 Instruction	1,093,921	931,441	85.1%	885,681	885,771	100.0%	755,799	785,927	104.0%
2200 Instructional Staff Support	-	-		-	-		1,270	-	0.0%
Total Expenditures	1,093,921	931,441	85.1%	885,681	885,771	100.0%	757,069	785,927	103.8%
Ending Fund Balance	(56,585)	93,508		(30,792)	-		(216,552)	-	

As of June 30, 2017

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	1,963,848	Due To Other Funds	<u>(5,976)</u>
Due From Other Funds	<u>687,892</u>		
Total Assets	<u><u>2,651,740</u></u>	Total Liabilities	(5,976)
		Fund Balance	
		Beginning Balance	(1,898,980)
		Revenues	(3,262,969)
		Expenditures	<u>2,516,185</u>
		Total Fund Balance	<u>(2,645,764)</u>
		Total Liabilities and Fund Balance	<u><u>(2,651,740)</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	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Trust & Agency Funds												
Trust & Agency Revenues												
1500	Interest Income	10	2,971	29713.1%	26,368	1,734	6.6%	1,902	829	43.6%		
1900	Local Contributions	3,451,190	3,259,998	94.5%	2,489,916	836,604	33.6%	1,407,635	1,217,022	86.5%		
Total Revenues		3,451,200	3,262,969	94.5%	2,516,284	838,338	33.3%	1,409,536	1,217,851	86.4%		
Non-Operating Funds												
Beginning Balance		1,898,980	1,898,980	100.0%	1,909,688	1,909,688	100.0%	1,733,339	1,733,339	100.0%		
Trust & Agency Expenditures												
3300	Trust & Agency Expenditures	4,043,921	2,516,185	62.2%	2,339,630	849,046	36.3%	1,593,372	1,041,502	65.4%		
Total Expenditures		4,043,921	2,516,185	62.2%	2,339,630	849,046	36.3%	1,593,372	1,041,502	65.4%		
Ending Fund Balance		1,306,259	2,645,764		2,086,342	1,898,980		1,549,503	1,909,688			