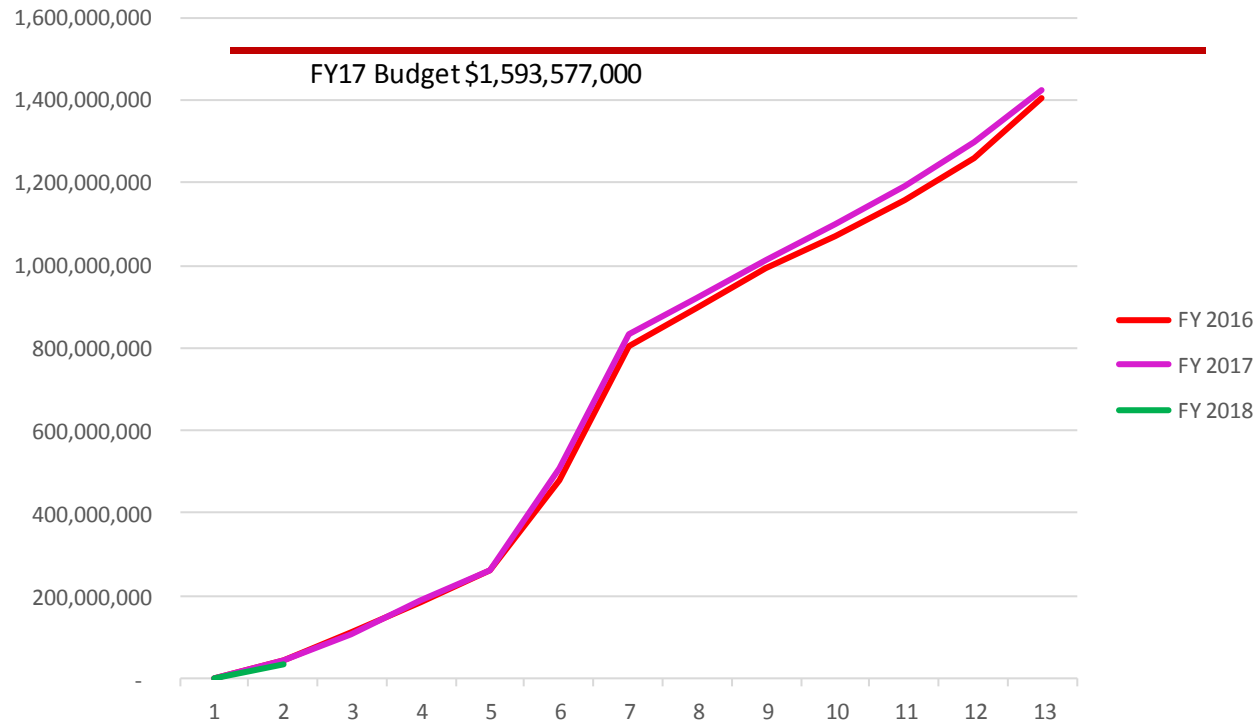
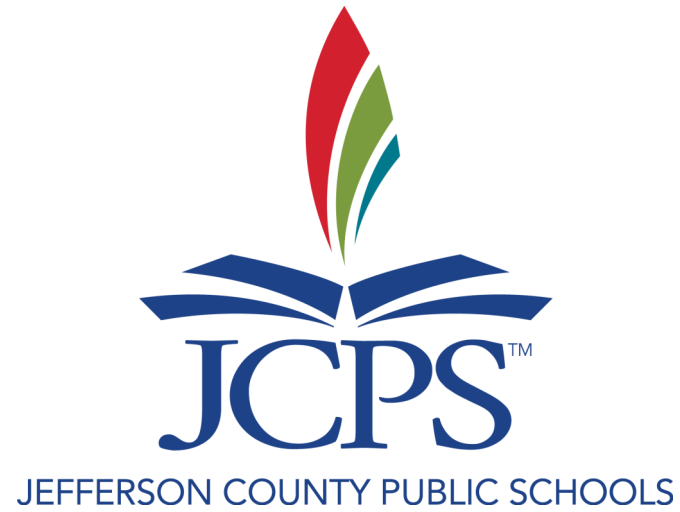


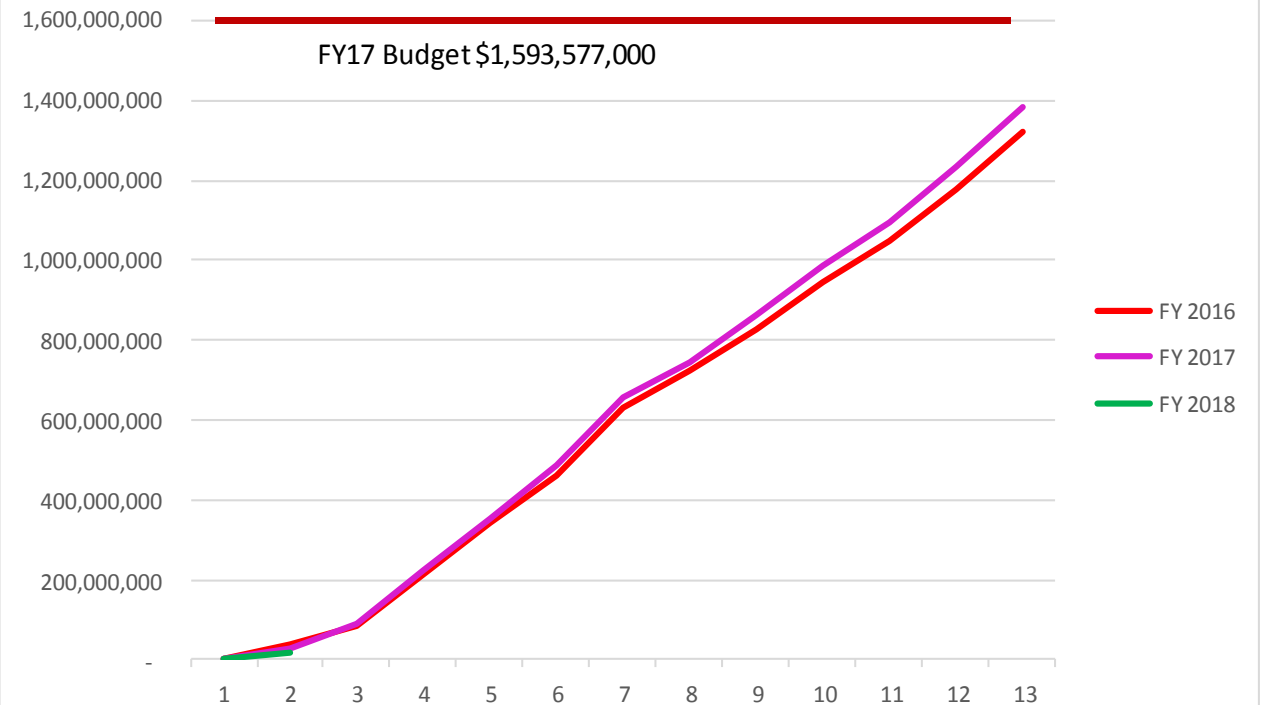
Comparative Revenues by Month (All Funds)



July Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through July 31, 2017

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
All Funds Revenues											
Local Sources											
Property Taxes	449,663,000	-	0.0%	432,706,454	434,257,815	-	0.0%	416,365,932	416,965,738	-	0.0%
Occupational Taxes	161,000,000	-	0.0%	156,387,646	160,930,927	-	0.0%	151,821,629	148,215,000	-	0.0%
Other Taxes	50,198,756	-	0.0%	51,729,620	49,343,519	-	0.0%	47,796,163	51,920,531	744,104	1.4%
Local Grants	4,502,172	143,603	3.2%	13,658,821	7,379,193	139,441	1.9%	10,366,063	8,806,132	61,277	0.7%
State Sources											
SEEK Program	254,543,000	21,196,140	8.3%	260,406,772	258,776,412	21,843,556	8.4%	266,225,294	267,066,168	22,852,109	8.6%
Other State Revenues	239,442,748	4,527,621	1.9%	244,169,846	236,774,762	4,354,910	1.8%	241,650,789	223,316,857	12,901,427	5.8%
KSFCC Allocation	7,900,000	2,183,120	27.6%	9,709,125	7,900,000	1,091,802	13.8%	9,449,764	7,200,000	1,091,596	15.2%
Federal Grants	166,234,358	451,424	0.3%	156,079,252	158,018,703	500,094	0.3%	154,960,283	157,653,800	399,194	0.3%
Interest	2,126,368	61,190	2.9%	2,417,048	1,900,010	119,906	6.3%	1,707,887	1,107,418	102,134	9.2%
Other Sources	151,804,927	3,613,172	2.4%	122,157,209	91,825,010	3,488,017	3.8%	121,680,444	96,571,762	4,644,706	4.8%
Total Revenues	1,487,415,329	32,176,270	2.2%	1,449,421,793	1,407,106,351	31,537,726	2.2%	1,422,024,248	1,378,823,406	42,796,546	3.1%
Non-Operating Funds											
Beginning Balance	296,125,145	296,125,145	100.0%	276,049,849	275,814,776	276,049,849	100.1%	244,724,995	244,724,995	245,825,139	100.4%
All Funds Expenditures											
1100 Instruction	689,774,372	2,558,811	0.4%	660,307,137	684,172,727	2,259,306	0.3%	652,745,258	655,877,176	7,514,871	1.1%
2100 Student Support	60,064,296	165,739	0.3%	59,511,622	59,046,682	403,023	0.7%	56,468,738	56,121,696	803,919	1.4%
2200 Instructional Staff Support	137,891,561	1,557,445	1.1%	138,046,559	132,305,723	2,522,859	1.9%	134,035,510	135,745,228	3,231,496	2.4%
2300 District Administration	5,917,223	449,569	7.6%	5,205,496	5,445,643	154,941	2.8%	4,621,076	5,165,516	344,995	6.7%
2400 School Administration	88,507,251	807,141	0.9%	87,962,131	93,198,078	1,759,381	1.9%	86,072,917	90,937,813	2,399,180	2.6%
2500 Business Support	46,614,359	4,450,674	9.5%	43,256,506	44,765,979	5,758,800	12.9%	41,900,407	49,035,430	4,978,395	10.2%
2600 Plant Operations & Maintenance	125,058,957	4,805,636	3.8%	108,664,971	119,538,920	4,477,132	3.7%	109,856,871	122,609,291	5,225,902	4.3%
2700 Transportation	86,763,410	915,240	1.1%	80,074,138	84,060,696	2,201,416	2.6%	76,843,086	86,360,384	1,505,705	1.7%
2900 Other Instruction Support	33,987	-	0.0%	32,858	32,014	-	0.0%	31,659	30,557	-	0.0%
3100 Food Service	70,889,581	406,488	0.6%	64,735,411	67,285,872	719,123	1.1%	64,677,028	89,546,606	794,200	0.9%
3200 Daycare Operations	600,000	-	0.0%	414,672	609,735	-	0.0%	428,716	709,373	4,022	0.6%
3300 Community Services	15,333,433	206,637	1.3%	12,225,068	14,376,153	627,120	4.4%	10,594,302	14,807,574	759,138	5.1%
4600 Site Improvement	85,889,160	(2,693,917)	-3.1%	49,013,780	82,465,520	2,853,397	3.5%	54,066,234	44,427,243	9,224,070	20.8%
5100 Debt Service	52,370,714	5,376,909	10.3%	54,881,653	52,370,714	4,144,622	7.9%	47,166,053	51,668,297	4,376,425	8.5%
5200 Operating Transfers Out	51,130,363	3,193,789	6.2%	64,978,495	51,174,831	3,261,939	6.4%	51,191,539	51,222,564	3,519,334	6.9%
5300 Contingency	118,090,659	-	0.0%	-	101,661,932	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,634,929,326	22,200,161	1.4%	1,429,310,497	1,592,511,219	31,143,059	2.0%	1,390,699,394	1,526,439,167	44,681,652	2.9%
Ending Fund Balance	148,611,148	306,101,254		296,161,145	90,409,908	276,444,516		276,049,849	97,109,234	243,940,034	

As of July 31, 2017

General Fund (1) Balance Sheet

Assets					
	Cash	170,359,336	Liabilities		
	Investments	61,382,786		Due To Other Funds	(121,836,446)
	Accounts Receivable	1,749,604		Accounts Payable	(871,435)
	Due From Other Funds	54,389,184		Accrued Expenditures	<u>(6,393,025)</u>
	Inventory	<u>2,533,157</u>			
			Total Liabilities		(129,100,906)
Total Assets		<u><u>290,414,066</u></u>			
			Fund Balance		
				Beginning Balance	(153,797,307)
				Revenues	(21,286,380)
				Expenditures	<u>13,770,527</u>
			Total Fund Balance		<u>(161,313,160)</u>
			Total Liabilities and Fund Balance		<u><u>(290,414,066)</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.

2017 - 2018 School Year				2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Revenues											
1111 Real Estate Taxes	415,363,000	-	0.0%	397,432,143	399,957,815	-	0.0%	382,661,970	375,242,130	-	0.0%
1115 Delinquent Property Taxes	5,000,000	-	0.0%	4,895,473	5,000,000	-	0.0%	5,017,004	5,756,725	-	0.0%
1117 Motor Vehicle Taxes	28,527,756	-	0.0%	29,045,275	27,968,388	-	0.0%	26,860,776	27,268,000	-	0.0%
1119 Franchise Taxes	10,012,000	-	0.0%	10,793,940	9,626,131	-	0.0%	9,444,437	9,481,754	-	0.0%
1131 Occupational License Taxes	161,000,000	-	0.0%	156,387,646	160,930,927	-	0.0%	151,821,629	146,444,000	-	0.0%
1191 Omitted Property Taxes	4,737,000	-	0.0%	5,073,158	4,737,000	-	0.0%	4,736,565	6,117,000	744,104	12.2%
1280 Revenue in Lieu of Taxes	1,922,000	-	0.0%	1,921,774	2,012,000	-	0.0%	1,737,381	1,572,370	-	0.0%
1300 Tuition	648,000	35,000	5.4%	393,452	529,000	46,008	8.7%	647,118	841,380	-	0.0%
1510 Interest Income	2,100,000	40,618	1.9%	1,918,637	1,900,000	106,229	5.6%	1,383,108	1,500,000	95,518	6.4%
1900 Other Local Revenues	4,181,000	14,622	0.3%	4,336,847	4,126,000	8,804	0.2%	4,132,269	4,273,400	27,337	0.6%
3111 State SEEK Revenues	254,543,000	21,196,140	8.3%	260,406,772	258,776,412	21,843,556	8.4%	266,225,294	273,868,500	22,852,109	8.3%
3129 KSB/KSD Transportation	30,000	-	0.0%	35,605	30,000	-	0.0%	30,206	12,416	-	0.0%
3130 National Board Certification	416,000	-	0.0%	434,848	416,000	-	0.0%	415,545	351,000	-	0.0%
3800 State Utility Taxes	1,748,000	-	0.0%	1,747,810	1,748,000	-	0.0%	1,747,934	1,748,000	-	0.0%
3900 On-Behalf Payments	190,927,188	-	0.0%	192,194,317	190,927,188	-	0.0%	189,562,894	173,469,995	7,704,676	4.4%
4100 Unrestricted Federal Revenues	4,700	-	0.0%	2,831	4,700	-	0.0%	4,728	8,300	-	0.0%
5220 Indirect Cost Transfers	5,775,965	-	0.0%	6,139,152	5,808,743	50,381	0.9%	6,576,164	6,155,458	113,521	1.8%
Total Revenues	1,086,935,609	21,286,380	2.0%	1,073,159,680	1,074,498,304	22,054,978	2.1%	1,053,005,022	1,034,110,428	31,537,265	3.0%
Non-Operating Funds											
Beginning Balance	153,797,307	153,797,307		132,975,573	132,740,500	132,975,573		119,207,881	119,207,881	120,080,560	

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	435,960,851	528,823	0.1%	409,675,237	425,406,858	465,632	0.1%	406,012,498	414,463,922	480,664	0.1%
0200 Employee Benefits	150,287,561	52,474	0.0%	151,934,211	158,439,201	35,082	0.0%	150,374,948	136,541,415	5,085,980	3.7%
0300 Professional/Technical Services	375,978	14,328	3.8%	213,805	397,795	28,250	7.1%	269,358	455,081	4,249	0.9%
0400 Property Services	335,023	16,164	4.8%	340,671	375,167	17,806	4.7%	319,838	356,157	14,578	4.1%
0500 Other Purchased Services	1,051,118	2,314	0.2%	451,237	697,974	8,123	1.2%	546,971	782,013	(3,105)	-0.4%
0600 Supplies	9,176,812	167,392	1.8%	8,164,723	13,353,815	555,641	4.2%	8,329,399	12,835,966	215,397	1.7%
0700 Property	2,478,406	127,895	5.2%	2,505,499	2,961,682	94,863	3.2%	2,170,028	2,806,134	57,359	2.0%
0800 Miscellaneous	5,441,044	290,412	5.3%	97,848	694,661	23,158	3.3%	115,720	2,385,136	(15,796)	-0.7%
1100 Instruction	605,106,793	1,199,802	0.2%	573,383,231	602,327,153	1,228,555	0.2%	568,138,760	570,625,824	5,839,326	1.0%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	38,140,183	108,338	0.3%	37,602,720	38,320,323	244,309	0.6%	36,408,712	36,681,432	264,021	0.7%
0200 Employee Benefits	15,014,075	12,736	0.1%	13,922,248	13,621,032	25,532	0.2%	13,407,483	12,248,224	483,696	3.9%
0300 Professional/Technical Services	1,616,194	-	0.0%	1,530,804	1,597,917	37,944	2.4%	1,611,196	1,654,973	1,665	0.1%
0400 Property Services	14,235	240	1.7%	55,690	61,051	2,660	4.4%	59,858	62,848	-	0.0%
0500 Other Purchased Services	155,483	2,508	1.6%	139,162	145,313	5,721	3.9%	140,040	231,197	3,708	1.6%
0600 Supplies	258,424	4,492	1.7%	213,068	270,699	16,853	6.2%	191,732	363,702	1,851	0.5%
0700 Property	38,116	-	0.0%	50,599	93,032	32,527	35.0%	76,362	77,865	3,285	4.2%
0800 Miscellaneous	971,790	(3,200)	-0.3%	30,358	36,454	990	2.7%	35,263	28,092	933	3.3%
2100 Student Support	56,208,500	125,114	0.2%	53,544,649	54,145,821	366,536	0.7%	51,930,646	51,348,333	759,159	1.5%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	69,488,584	603,356	0.9%	66,007,771	69,008,177	781,914	1.1%	64,858,702	67,021,565	981,439	1.5%
0200 Employee Benefits	24,531,464	94,993	0.4%	24,669,519	24,465,644	109,511	0.4%	24,086,216	22,263,385	910,895	4.1%
0300 Professional/Technical Services	2,774,416	7,316	0.3%	1,075,444	1,255,753	20,268	1.6%	1,124,984	1,373,936	109,649	8.0%
0400 Property Services	118,515	44,000	37.1%	124,305	137,501	1,031	0.7%	67,188	74,799	(2,482)	-3.3%
0500 Other Purchased Services	419,677	8,051	1.9%	380,040	486,315	20,252	4.2%	406,450	467,585	1,265	0.3%
0600 Supplies	2,406,181	198,882	8.3%	2,044,374	2,778,332	248,924	9.0%	2,300,398	2,767,175	124,509	4.5%
0700 Property	2,164,805	29,093	1.3%	2,409,920	2,933,106	173,381	5.9%	2,124,558	2,565,345	251,476	9.8%
0800 Miscellaneous	1,270,315	1,706	0.1%	61,167	77,786	5,108	6.6%	69,194	93,226	2,536	2.7%
2200 Instructional Staff Support	103,173,957	987,397	1.0%	96,772,540	101,142,614	1,360,389	1.3%	95,037,690	96,627,016	2,379,287	2.5%

		2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
		Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Administration (Superintendent, Board)												
0100	Salaries	2,785,401	251,771	9.0%	2,659,665	2,761,076	94,920	3.4%	2,346,130	2,552,839	115,245	4.5%
0200	Employee Benefits	914,796	16,251	1.8%	1,045,467	685,430	11,956	1.7%	860,875	963,320	39,431	4.1%
0300	Professional/Technical Services	1,493,067	86,090	5.8%	1,029,427	1,293,801	4,422	0.3%	935,520	1,137,953	98,400	8.6%
0400	Property Services	-	-		353	500	-	0.0%	203	210	-	0.0%
0500	Other Purchased Services	252,820	6,440	2.5%	74,316	259,806	440	0.2%	49,404	59,276	1,855	3.1%
0600	Supplies	108,962	931	0.9%	80,180	113,453	23,747	20.9%	68,287	119,339	6,481	5.4%
0700	Property	206,641	4,534	2.2%	40,609	66,117	11,824	17.9%	21,084	29,008	2,114	7.3%
0800	Miscellaneous	81,910	77,694	94.9%	82,937	90,569	6,274	6.9%	90,502	93,101	80,987	87.0%
2300	District Administration	5,843,597	443,711	7.6%	5,012,954	5,270,752	153,583	2.9%	4,372,005	4,955,046	344,513	7.0%
School Administration (Principal's Office)												
0100	Salaries	60,096,150	531,560	0.9%	59,316,986	61,649,287	1,252,088	2.0%	58,236,133	60,493,052	1,388,420	2.3%
0200	Employee Benefits	22,277,438	53,015	0.2%	22,730,740	22,086,430	180,060	0.8%	21,925,375	21,181,618	820,253	3.9%
0300	Professional/Technical Services	179,085	1,875	1.0%	248,212	372,444	4,871	1.3%	399,709	468,324	41,877	8.9%
0400	Property Services	260,395	6,063	2.3%	342,886	604,930	15,176	2.5%	285,231	429,070	(3,322)	-0.8%
0500	Other Purchased Services	699,374	26,090	3.7%	793,983	1,006,460	31,409	3.1%	712,301	884,863	18,846	2.1%
0600	Supplies	3,906,357	122,265	3.1%	2,789,148	5,147,921	193,528	3.8%	2,624,323	4,893,322	165,424	3.4%
0700	Property	791,182	51,273	6.5%	1,454,878	1,991,917	74,122	3.7%	1,652,518	2,150,362	(38,342)	-1.8%
0800	Miscellaneous	63,310	3,765	5.9%	70,957	122,808	2,911	2.4%	69,738	108,945	6,024	5.5%
2400	School Administration	88,273,291	795,906	0.9%	87,747,790	92,982,197	1,754,165	1.9%	85,905,328	90,609,556	2,399,180	2.6%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	20,878,163	804,631	3.9%	19,808,848	20,647,110	822,792	4.0%	17,158,490	18,176,620	847,765	4.7%
0200	Employee Benefits	9,292,654	346,178	3.7%	10,218,666	9,259,373	218,012	2.4%	10,603,921	10,292,532	977,639	9.5%
0300	Professional/Technical Services	2,282,584	(7,792)	-0.3%	1,325,809	1,714,101	53,405	3.1%	1,481,519	1,833,507	79,019	4.3%
0400	Property Services	476,535	18,805	3.9%	242,126	374,714	15,673	4.2%	277,900	317,539	(5,449)	-1.7%
0500	Other Purchased Services	5,930,391	1,861,846	31.4%	4,783,862	4,750,045	2,428,153	51.1%	4,492,006	6,896,954	2,229,503	32.3%
0600	Supplies	2,064,376	797,067	38.6%	1,917,489	2,114,880	944,717	44.7%	1,427,057	1,679,679	4,065	0.2%
0700	Property	3,610,086	586,318	16.2%	3,348,044	3,735,779	1,249,368	33.4%	4,920,200	6,620,699	993,585	15.0%
0800	Miscellaneous	403,490	211	0.1%	293,644	353,978	1,017	0.3%	266,121	488,362	(164,307)	-33.6%
2500	Business Support	44,938,279	4,407,264	9.8%	41,938,488	42,949,980	5,733,137	13.3%	40,627,214	46,305,892	4,961,820	10.7%

		2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
		Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	50,973,824	1,723,751	3.4%	47,799,526	49,985,158	1,842,962	3.7%	48,631,070	50,520,251	2,265,809	4.5%
0200	Employee Benefits	22,256,197	543,232	2.4%	21,263,341	22,384,547	563,665	2.5%	21,083,818	24,360,601	961,495	3.9%
0300	Professional/Technical Services	1,508,615	142,898	9.5%	1,007,644	1,369,632	81,767	6.0%	1,233,298	1,421,659	163,806	11.5%
0400	Property Services	17,021,429	1,056,067	6.2%	11,128,486	15,563,115	864,087	5.6%	11,213,407	14,299,767	373,041	2.6%
0500	Other Purchased Services	2,358,625	89,374	3.8%	1,406,800	2,232,369	18,412	0.8%	1,883,041	2,453,414	31,788	1.3%
0600	Supplies	26,911,817	1,094,742	4.1%	23,950,922	25,665,334	1,051,254	4.1%	23,757,112	26,931,669	1,376,220	5.1%
0700	Property	2,231,127	141,122	6.3%	1,700,119	2,124,196	50,824	2.4%	1,821,116	2,308,688	53,843	2.3%
0800	Miscellaneous	1,635,738	2,626	0.2%	108,203	125,325	1,915	1.5%	102,576	131,389	(225)	-0.2%
2600	Plant Operations & Maintenance	124,897,372	4,793,812	3.8%	108,365,041	119,449,676	4,474,886	3.7%	109,725,438	122,427,439	5,225,777	4.3%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	41,925,530	437,910	1.0%	43,698,471	42,059,617	457,374	1.1%	42,737,900	43,430,670	599,122	1.4%
0200	Employee Benefits	17,556,590	160,997	0.9%	20,448,601	18,540,033	152,955	0.8%	19,366,203	19,242,826	515,133	2.7%
0300	Professional/Technical Services	121,952	(580)	-0.5%	(3,337,570)	118,405	1,095	0.9%	(1,831,680)	120,350	(618,811)	-514.2%
0400	Property Services	46,827	2,100	4.5%	30,421	55,763	2,220	4.0%	13,374	33,136	-	0.0%
0500	Other Purchased Services	3,113,898	181,043	5.8%	3,435,961	2,583,142	1,272,098	49.2%	2,888,484	4,345,752	969,079	22.3%
0600	Supplies	9,041,746	122,969	1.4%	9,254,747	9,973,595	259,212	2.6%	10,476,858	13,051,897	(56,373)	-0.4%
0700	Property	11,511,989	8,551	0.1%	3,393,109	8,721,823	39,847	0.5%	910,249	4,723,343	(562,816)	-11.9%
0800	Miscellaneous	227,100	-	0.0%	47,256	179,371	11,121	6.2%	44,329	287,987	298	0.1%
2700	Transportation	83,545,632	912,990	1.1%	76,970,996	82,231,749	2,195,922	2.7%	74,605,717	85,235,961	845,632	1.0%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	32,423	-	0.0%	31,186	30,301	-	0.0%	30,114	29,038	-	0.0%
0200	Employee Benefits	1,564	-	0.0%	1,672	1,713	-	0.0%	1,545	1,519	-	0.0%
2900	Other Instruction Support	33,987	-	0.0%	32,858	32,014	-	0.0%	31,659	30,557	-	0.0%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		3,167	-	-		-	28,400	-	0.0%
0200	Employee Benefits	-	-		460	-	-		-	9,596	-	0.0%
0800	Miscellaneous	12,000	-		16,659	12,000	-		10,599	-	-	
3100	Food Service	12,000	-	0.0%	20,286	12,000	-	0.0%	10,599	37,996	-	0.0%

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	2,062,283	59,010	2.9%	1,789,967	2,004,518	80,726	4.0%	1,837,644	2,029,658	115,549	5.7%
0200 Employee Benefits	694,659	7,931	1.1%	718,075	661,072	9,402	1.4%	658,870	687,787	38,663	5.6%
0300 Professional/Technical Services	8,350	-	0.0%	-	1,609	150	9.3%	(5,003)	350	-	0.0%
0400 Property Services	-	-		-	-	-		670	790	-	0.0%
0500 Other Purchased Services	17,292	6	0.0%	-	10,807	(44)	-0.4%	4,234	12,460	59	0.5%
0600 Supplies	17,118	98	0.6%	-	13,520	14	0.1%	4,054	21,763	100	0.5%
0700 Property	8,074	1,425	17.6%	2,939	7,956	317	4.0%	6,185	7,781	-	0.0%
0800 Miscellaneous	30,566	-	0.0%	-	4,168	59	1.4%	10,955	15,513	(300)	-1.9%
3300 Community Services	2,838,342	68,470	2.4%	2,510,981	2,703,650	90,624	3.4%	2,517,609	2,776,102	154,071	5.5%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	721,836	28,368	3.9%	685,370	693,253	29,518	4.3%	675,043	676,429	32,675	4.8%
0200 Employee Benefits	264,430	4,731	1.8%	264,209	199,879	4,744	2.4%	252,182	1,750,813	11,246	0.6%
0300 Professional/Technical Services	4,900	-	0.0%	1,951	2,900	-	0.0%	-	-	-	
0400 Property Services	1,000	-	0.0%	903	1,000	-	0.0%	-	-	-	
0500 Other Purchased Services	18,200	186	1.0%	12,403	19,128	-	0.0%	-	-	-	
0600 Supplies	24,025	1,625	6.8%	14,348	23,401	-	0.0%	-	-	-	
0700 Property	25,226	251	1.0%	3,847	18,000	-	0.0%	-	-	-	
0800 Miscellaneous	2,700	900	33.3%	1,200	2,700	-	0.0%	-	-	-	
4300 Architectural & Engineering	1,062,317	36,061	3.4%	984,231	960,261	34,262	3.6%	927,225	2,427,243	43,921	1.8%
5200 Operating Transfers Out	2,000,687	-	0.0%	5,053,901	1,963,536	-	0.0%	5,407,440	2,512,675	-	0.0%
5300 Contingency	118,090,659	-	0.0%	-	101,661,932	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,236,025,413	13,770,527	1.1%	1,052,337,946	1,207,833,335	17,392,059	1.4%	1,039,237,330	1,148,094,059	22,952,686	2.0%
Ending Fund Balance	4,707,503	161,313,160		153,797,307	(594,531)	137,638,492		132,975,573	5,224,250	128,665,139	

As of July 31, 2017

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	Accounts Receivable		Accounts Payable
	32,792,187		(22,790,532)
	<u>1,412,605</u>		<u>(198,889)</u>
		Total Liabilities	(22,989,422)
Total Assets	<u><u>34,204,792</u></u>		
		Fund Balance	
		Beginning Balance	(12,998,774)
		Revenues	(313,264)
		Expenditures	<u>2,096,668</u>
		Total Fund Balance	<u>(11,215,370)</u>
		Total Liabilities and Fund Balance	<u><u>(34,204,792)</u></u>

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

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	-	-		7,615	-	600		5,630	1,397	217	15.5%
1700 Student Fees	30,977	-	0.0%	-	41,858	-	0.0%	120	68,383	-	0.0%
1900 Local Grants and Contributions	1,996,809	140,603	7.0%	10,059,989	6,379,193	138,066	2.2%	9,339,816	4,475,407	61,277	1.4%
3200 State Grants	37,414,560	172,621	0.5%	36,817,000	34,746,574	-	0.0%	36,489,591	33,565,096	609,072	1.8%
4300 Direct Federal Grants	16,255,371	-	0.0%	16,762,516	15,803,113	-	0.0%	16,335,656	15,695,057	-	0.0%
4500 Federal Grants Through State	74,431,370	-	0.0%	74,822,375	68,760,987	2	0.0%	76,354,713	74,593,805	13	0.0%
4700 Federal Grants Thru Intermediary	665,348	40	0.0%	1,287,600	859,029	132	0.0%	1,029,222	631,688	-	0.0%
4810 Medicaid Reimbursement	5,155,059	-	0.0%	2,082,200	4,085,400	38,452	0.9%	2,021,973	2,048,478	21,211	0.0%
5210 Operating Transfers In	1,905,687	-	0.0%	1,959,415	1,729,193	-	0.0%	2,308,124	2,454,264	-	0.9%
Total Revenues	137,855,181	313,264	0.2%	143,798,710	132,405,347	177,252	0.1%	143,884,845	133,533,575	691,790	0.5%
Non-Operating Funds											
Beginning Balance	12,998,774	12,998,774	100.0%	14,710,507	14,710,507	14,710,507	100.0%	10,620,148	10,620,148	10,009,207	94.2%
Special Revenue Fund Expenditures											
1100 Instruction	82,004,968	1,279,264	1.6%	83,795,708	80,946,612	944,346	1.2%	82,308,738	81,840,472	1,007,185	1.2%
2100 Student Support	3,855,796	40,625	1.1%	5,966,973	4,900,861	36,487	0.7%	4,538,092	3,244,671	44,760	1.4%
2200 Instructional Staff Support	34,290,833	568,475	1.7%	41,027,083	30,731,709	1,158,592	3.8%	38,775,743	33,029,655	455,048	1.4%
2300 District Administration	73,626	5,858	8.0%	192,542	174,891	1,358	0.8%	249,071	72,873	482	0.7%
2400 School Administration	233,960	11,235	4.8%	214,341	215,881	5,216	2.4%	167,589	146,680	-	0.0%
2500 Business Support	1,676,080	43,410	2.6%	1,318,018	1,815,999	25,663	1.4%	1,273,193	1,271,209	16,575	1.3%
2600 Plant Operations & Maintenance	82,905	7,825	9.4%	236,748	89,244	2,246	2.5%	79,896	25,700	(14)	-0.1%
2700 Transportation	3,217,778	2,250	0.1%	3,103,142	1,828,947	5,494	0.3%	2,237,369	2,024,350	660,073	32.6%
2900 Other Instruction Support	-	-		-	-	-		-	-	-	
3300 Community Services	10,109,643	137,726	1.4%	7,162,197	9,484,144	251,987	2.7%	7,188,039	9,057,013	43,146	0.0%
4600 Site Improvement	-	-		-	-	-		49,678	-	-	
5200 Operating Transfers Out	2,357,676	-	0.0%	2,493,691	2,405,295	7,918	0.3%	2,927,078	2,933,826	200,608	0.0%
Total Expenditures	137,903,265	2,096,668	1.5%	145,510,443	132,593,583	2,439,307	1.8%	139,794,486	133,646,449	2,427,863	1.8%
Ending Fund Balance	12,950,690	11,215,370		12,998,774	14,522,271	12,448,452		14,710,507	10,507,274	8,273,134	

As of July 31, 2017

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>1,564,140</u>	Accounts Payable	<u>(3,074)</u>
Total Assets	<u><u>1,564,140</u></u>	Total Liabilities	<u>(3,074)</u>
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(303,430)
		Expenditures	<u>82,542</u>
		Total Fund Balance	<u>(1,561,066)</u>
		Total Liabilities and Fund Balance	<u><u>(1,564,140)</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

Assets		Fund Balance	
Due From Other Funds	<u>4,210,743</u>	Beginning Balance	-
		Revenues	(4,355,000)
Total Assets	<u><u>4,210,743</u></u>	Expenditures	<u>144,257</u>
		Total Fund Balance	<u>(4,210,743)</u>
		Total Liabilities and Fund Balance	<u><u>(4,210,743)</u></u>

Capital Outlay holds state revenues for facilities renovations and construction. We receive \$100 times our average daily attendance split into two payments.

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	375,585	300,430	80.0%	2,303,562	-	53,711		1,447,241	-	39,311	
1900 Local Grants and Contributions	15,447	3,000	19.4%	202,260	-	1,375		189,643	-	-	
Total Revenues	391,032	303,430	77.6%	2,505,822	-	55,086		1,636,884	-	39,311	
Non-Operating Funds											
Beginning Balance	1,304,178	1,304,178	100.0%	940,174	940,174	940,174	100.0%	611,741	611,741	611,741	100.0%
District Activity Funds Expenditures											
1100 Instruction	1,701,799	78,543	4.6%	2,042,636	6,431	85,291	1326.2%	1,256,914	-	21,916	
2600 Plant Operations & Maintenance	78,680	3,999	5.1%	63,182	-	-		51,537	-	139	
Total Expenditures	1,780,479	82,542	4.6%	2,105,818	6,431	85,291	1326.2%	1,308,451	-	22,055	
Ending Fund Balance	(85,269)	1,525,066		1,340,178	933,743	909,969	97.5%	940,174	(294,582)	17,256	-5.9%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,727,000	4,355,000	49.9%	8,715,087	8,727,000	4,354,910	49.9%	8,718,544	8,730,000	4,363,900	50.0%
Total Revenues	8,727,000	4,355,000	49.9%	8,715,087	8,727,000	4,354,910	49.9%	8,718,544	8,730,000	4,363,900	50.0%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,727,000	144,257	1.7%	8,715,087	8,727,000	213,017	2.4%	8,718,544	8,730,000	272,651	3.1%
Total Expenditures	8,727,000	144,257	1.7%	8,715,087	8,727,000	213,017	2.4%	8,718,544	8,730,000	272,651	3.1%
Ending Fund Balance	-	4,210,743		-	-	4,141,893		-	-	4,091,249	

As of July 31, 2017

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>1,094,469</u>	Beginning Balance	(1,092,049)
		Revenues	(2,420)
Total Assets	<u><u>1,094,469</u></u>	Expenditures	<u>-</u>
		Total Fund Balance	<u>(1,094,469)</u>
		Total Liabilities and Fund Balance	<u><u>(1,094,469)</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	55,662,607	Due To Other Funds	(31,369,529)
Due From Other Funds	<u>80,229,634</u>	Accounts Payable	<u>(125,385)</u>
Total Assets	<u><u>135,892,241</u></u>	Total Liabilities	(31,494,914)
		Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(9,179)
		Expenditures	<u>319,554</u>
		Total Fund Balance	<u>(104,397,327)</u>
		Total Liabilities and Fund Balance	<u><u>(135,892,241)</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.

2017 - 2018 School Year				2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	-	0.0%	35,274,311	34,300,000	-	0.0%	33,703,962	32,570,714	-	0.0%
1900 Local Contributions	200,000	2,420	1.2%	203,769	200,000	4,725	2.4%	203,786	200,000	6,920	3.5%
3200 State Revenues	180,000	-	0.0%	-	180,000	-	0.0%	-	180,000	57,449	31.9%
Total Revenues	34,680,000	2,420	0.0%	35,478,080	34,680,000	4,725	0.0%	33,907,748	32,950,714	64,369	0.2%
Non-Operating Funds											
Beginning Balance	1,092,049	1,092,049	100.0%	7,338,517	7,338,517	7,338,517	100.0%	243,712	243,712	243,712	100.0%
Building Fund Expenditures											
5200 Operating Transfers Out	34,680,000	-	0.0%	41,724,548	34,680,000	158,739	0.5%	26,812,943	32,950,714	-	0.0%
Total Expenditures	34,680,000	-	0.0%	41,724,548	34,680,000	158,739	0.5%	26,812,943	32,950,714	-	0.0%
Ending Fund Balance	1,092,049	1,094,469		1,092,049	7,338,517	7,184,503		7,338,517	243,712	308,081	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	9,179		420,989	-	9,895		288,517	-	4,682	
1900 Local Contributions	-	-		202,917	-	45,856		3,823,798	1,605,101	-	0.0%
5100 Bond Proceeds	93,249,504	-	0.0%	44,825,444	34,000,000	-	0.0%	55,015,000	45,093,293	-	0.0%
5210 Operating Transfers In	-	-		18,653,921	-	158,739		4,543,586	-	-	
Total Revenues	93,249,504	9,179	0.0%	64,103,271	34,000,000	214,490	0.6%	63,670,901	46,698,394	4,682	0.0%
Non-Operating Funds											
Beginning Balance	104,707,702	104,707,702		99,415,706	99,415,706	99,415,706		92,954,598	92,954,598	92,954,598	
Construction Fund Expenditures											
4600 Construction	84,826,843	(2,729,978)	-3.2%	48,029,549	81,505,259	2,819,135	3.5%	53,089,331	47,216,836	9,180,149	19.4%
5100 Debt Service	-	-		7,441,330	-	-		449,001	-	-	
5200 Operating Transfers Out	-	3,049,532		3,340,396	-	2,839,802		3,671,461	-	3,012,178	
Total Expenditures	84,826,843	319,554	0.4%	58,811,275	81,505,259	5,658,937	6.9%	57,209,793	47,216,836	12,192,327	25.8%
Ending Fund Balance	113,130,363	104,397,327		104,707,702	51,910,447	93,971,259		99,415,706	84,954,598	80,766,953	

As of July 31, 2017

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(5,376,909)
Expenditures	5,376,909
	<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	12,392,263	Due To Other Funds	(7,558,130)
Accounts Receivable	97,993	Accounts Payable	(105,666)
Inventory	5,410,707	Bonds Payable	(3,339,736)
Equipment, Net of Depreciation	20,504,425	Unfunded Pension Liability	(9,367,621)
Deferred Outflows - Pension Contributions	1,737,141	Deferred Inflows - Pension Investments	(705,163)
	<hr/>		<hr/>
Total Assets	<hr/> 40,142,528 <hr/>	Total Liabilities	(21,076,316)
		Fund Balance	
		Beginning Balance	(18,975,768)
		Revenues	(496,932)
		Expenditures	406,488
			<hr/>
		Total Fund Balance	<hr/> (19,066,212) <hr/>
		Total Liabilities and Fund Balance	<hr/> (40,142,528) <hr/>

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

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	2,183,120	27.6%	9,709,125	7,900,000	1,091,802	13.8%	9,449,764	7,200,000	1,091,596	15.2%
4300 Federal Direct Reimbursements	1,063,714	-	0.0%	2,605,136	1,063,714	-	0.0%	2,607,925	1,650,000	-	0.0%
5210 Operating Transfers In	43,407,000	3,193,789	7.4%	35,126,062	43,407,000	3,052,820	7.0%	34,659,363	41,680,714	3,284,829	7.9%
Total Revenues	52,370,714	5,376,909	10.3%	47,440,323	52,370,714	4,144,622	7.9%	46,717,052	50,530,714	4,376,425	8.7%
Debt Service Expenditures											
5100 Debt Service	52,370,714	5,376,909	10.3%	47,440,323	52,370,714	4,144,622	7.9%	46,717,052	50,530,714	4,376,425	8.7%
Total Expenditures	52,370,714	5,376,909	10.3%	47,440,323	52,370,714	4,144,622	7.9%	46,717,052	50,530,714	4,376,425	8.7%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	-	11,219		65,491	-	2,938		28,291	28,291	1,254	4.4%
1600 Food Sales	-	40,143		3,685,798	-	53,666		4,031,184	7,918,523	145,295	1.8%
1900 Local Contributions	-	(5,814)		(26,102)	-	(2,165)		53,324	66,610	(3,355)	-5.0%
3200 State Grants	-	-		-	-	-		486,438	-	-	
3900 On-Behalf Payments	-	-		3,687,631	-	-		3,494,478	3,471,962	150,105	4.3%
4500 Federal Grants Through State	68,663,496	451,384	0.7%	55,298,421	67,446,460	461,508	0.7%	53,236,062	59,867,415	377,970	0.6%
4950 Donated Commodities	-	-		3,221,004	-	-		3,374,732	3,374,732	-	0.0%
5210 Operating Transfers In	-	-		2,998,602	-	-		2,984,903	44,903	527	1.2%
Total Revenues	68,663,496	496,932	0.7%	68,930,845	67,446,460	515,947	0.8%	67,689,412	74,772,436	671,796	0.9%
Non-Operating Funds											
Beginning Balance	18,975,768	18,975,768	100.0%	18,410,461	18,410,461	18,410,461	100.0%	19,036,564	19,036,564	19,961,220	104.9%
Food Service Expenditures											
3100 Food Service Operation	70,877,581	406,488	0.6%	64,715,125	67,273,872	719,123	1.1%	64,666,429	89,395,207	794,200	0.9%
5100 Debt Service	-	-		-	-	-		-	1,137,583	-	0.0%
5200 Operating Transfers Out	3,360,000	-	0.0%	3,650,413	3,394,000	42,463	1.3%	3,649,086	3,994,563	32,144	
Total Expenditures	74,237,581	406,488	0.5%	68,365,538	70,667,872	761,586	1.1%	68,315,515	94,527,353	826,344	0.9%
Ending Fund Balance	13,401,683	19,066,212		18,975,768	15,189,049	18,164,822		18,410,461	(4,210,570)	19,806,672	

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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	(251,098)
				Revenues	-
				Expenditures	<u>-</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	144,343		Due To Other Funds	(101,295)
	Deferred Outflows - Pension Contributions	<u>2,864</u>		Unfunded Pension Liability	(15,445)
Total Assets		<u><u>147,207</u></u>		Deferred Inflows - Pension Investments	<u>(1,163)</u>
			Fund Balance		(117,903)
				Beginning Balance	(26,929)
				Revenues	(2,375)
				Expenditures	<u>-</u>
			Total Fund Balance		<u>(29,304)</u>
			Total Liabilities and Fund Balance		<u><u>(147,207)</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.

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Daycare Operations Enterprise Fund											
Daycare Operations Revenues											
1800 Daycare Fees	600,000	-	0.0%	66,756	609,735	-	0.0%	22,764	22,764	-	0.0%
3200 State Grants	-	-		307,840	-	-		497,633	497,633	13,817	2.8%
3900 On-Behalf Payments	-	-		44,792	-	-		42,140	47,964	2,008	4.2%
Total Revenues	600,000	-	0.0%	419,388	609,735	-	0.0%	562,537	568,361	15,825	2.8%
Non-Operating Funds											
Beginning Balance	251,098	251,098	100.0%	246,382	246,382	246,382	100.0%	112,561	112,561	112,561	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	600,000	-	0.0%	414,672	609,735	-	0.0%	428,716	799,932	4,022	0.5%
Total Expenditures	600,000	-	0.0%	414,672	609,735	-	0.0%	428,716	799,932	4,022	0.5%
Ending Fund Balance	251,098	251,098		251,098	246,382	246,382		246,382	(119,010)	124,364	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	45,818	-	0.0%	20,643	39,850	-	0.0%	32,096	30,096	1,250	4.2%
1900 Local Contributions	-	2,375		30,075	-	-		35,750	22,955	155	0.7%
3900 On-Behalf Payments	-	-		3,987	-	-		4,627	9,185	400	4.4%
5210 Operating Transfers In	93,175	-	0.0%	101,343	93,175	-	0.0%	95,170	97,170	-	0.0%
Total Revenues	138,993	2,375	1.7%	156,048	133,025	-	0.0%	167,643	159,406	1,805	1.1%
Non-Operating Funds											
Beginning Balance	26,929	26,929	100.0%	27,140	27,140	27,140	100.0%	16,073	16,073	16,073	100.0%
Enterprise Programs Expenditures											
1100 Instruction	93,175	-	0.0%	103,721	93,175	-	0.0%	112,412	37,942	400	1.1%
2200 Instructional Staff Support	-	-		14,357	-	-		4,556	59,528	-	0.0%
2700 Transportation	-	-		-	-	-		-	-	-	
3300 Community Services	45,818	-	0.0%	38,181	39,850	612	1.5%	39,608	93	906	974.2%
Total Expenditures	138,993	-	0.0%	156,259	133,025	612	0.5%	156,576	97,563	1,306	1.3%
Ending Fund Balance	26,929	29,304		26,929	27,140	26,528		27,140	77,916	16,572	

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Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	175,483		Due To Other Funds	(4,167)
	Deferred Outflows - Pension Contributions	<u>16,627</u>		Unfunded Pension Liabilities	(89,660)
Total Assets		<u><u>192,109</u></u>		Deferred Inflows - Pension Investments	<u>(6,749)</u>
					(100,576)
			Fund Balance		
				Beginning Balance	(92,998)
				Revenues	(1,310)
				Expenditures	<u>2,775</u>
			Total Fund Balance		<u>(91,533)</u>
			Total Liabilities and Fund Balance		<u><u>(192,109)</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	386,493		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>441,493</u></u>	Total Liabilities		(318,913)
			Fund Balance		
				Beginning Balance	(93,509)
				Revenues	(29,071)
				Expenditures	<u>-</u>
			Total Fund Balance		<u>(122,580)</u>
			Total Liabilities and Fund Balance		<u><u>(441,493)</u></u>

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

2017 - 2018 School Year				2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	-	174		1,326	-	69		607	607	391	64.4%
1800 Daycare Fees	450,000	1,136	0.3%	230,087	450,000	14,797	3.3%	300,487	305,139	389,997	127.8%
3900 On-Behalf Payments	-	-		34,618	-	-		38,457	77,780	-	0.0%
5210 Operating Transfers In	-	-		-	-	-		-	-	9,871	
Total Revenues	450,000	1,310	0.3%	266,031	450,000	14,866	3.3%	339,551	383,526	400,258	104.4%
Non-Operating Funds											
Beginning Balance	92,998	92,998	100.0%	86,409	86,409	86,409	100.0%	12,029	12,029	99,462	826.9%
Adult Education Expenditures											
1100 Instruction	19,821	1,202	6.1%	26,404	13,600	1,114	8.2%	42,663	42,727	43,513	101.8%
2200 Instructional Staff Support	426,771	1,573	0.4%	232,579	431,400	3,878	0.9%	217,521	480,053	397,161	82.7%
5200 Operating Transfers Out	5,000	-	0.0%	459	5,000	-	0.0%	4,987	5,000	1,753	35.1%
Total Expenditures	451,592	2,775	0.6%	259,442	450,000	4,992	1.1%	265,171	527,780	442,427	83.8%
Ending Fund Balance	91,406	91,533		92,998	86,409	96,283		86,409	(132,225)	57,294	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	837,516	29,071	3.5%	902,635	785,756	675	0.1%	739,239	746,295	629,048	84.3%
3900 On-Behalf Payments	-	-		146,311	-	-		122,302	108,593	-	0.0%
5210 Operating Transfers In	-	-		-	-	-		24,230	-	-	
Total Revenues	837,516	29,071	3.5%	1,048,946	785,756	675	0.1%	885,771	854,888	629,048	73.6%
Non-Operating Funds											
Beginning Balance	93,509	93,509	100.0%	-	-	-		-	-	(173,683)	
Tuition Preschool Expenditures											
1100 Instruction	847,816	-	0.0%	955,437	785,756	-	0.0%	885,771	885,681	602,531	68.0%
2200 Instructional Staff Support	-	-		-	-	-		-	-	-	
Total Expenditures	847,816	-	0.0%	955,437	785,756	-	0.0%	885,771	885,681	602,531	68.0%
Ending Fund Balance	83,209	122,580		93,509	-	675		-	(30,793)	(147,166)	

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Trust & Agency Fund (60 & 7000) Balance Sheet

Assets			Liabilities	
	Cash	2,100,317		Due To Other Funds
	Due From Other Funds	<u>686,942</u>		<u>(2,867)</u>
Total Assets		<u><u>2,787,259</u></u>	Total Liabilities	(2,867)
			Fund Balance	
			Beginning Balance	(2,784,833)
			Revenues	-
			Expenditures	<u>441</u>
			Total Fund Balance	<u>(2,784,392)</u>
			Total Liabilities and Fund Balance	<u><u>(2,787,259)</u></u>

Agency Fund includes scholarship funds held at central office. The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Trust & Agency Funds											
Trust & Agency Revenues											
1500 Interest Income	26,368	-	0.0%	2,990	10	175	1750.0%	1,734	26,368	72	0.3%
1900 Local Contributions	2,489,916	-	0.0%	3,396,572	1,000,000	-	0.0%	836,604	2,489,916	-	0.0%
Total Revenues	2,516,284	-	0.0%	3,399,562	1,000,010	175	0.0%	838,338	2,516,284	72	0.0%
Non-Operating Funds											
Beginning Balance	2,784,833	2,784,833	100.0%	1,898,980	1,898,980	1,898,980	100.0%	1,909,688	1,909,688	1,909,688	100.0%
Trust & Agency Expenditures											
3300 Trust & Agency Expenditures	2,339,630	441	0.0%	2,513,709	2,148,509	283,897	13.2%	849,046	2,339,630	561,015	24.0%
Total Expenditures	2,339,630	441	0.0%	2,513,709	2,148,509	283,897	13.2%	849,046	2,339,630	561,015	24.0%
Ending Fund Balance	2,961,487	2,784,392		2,784,833	750,481	1,615,258		1,898,980	2,086,342	1,348,745	