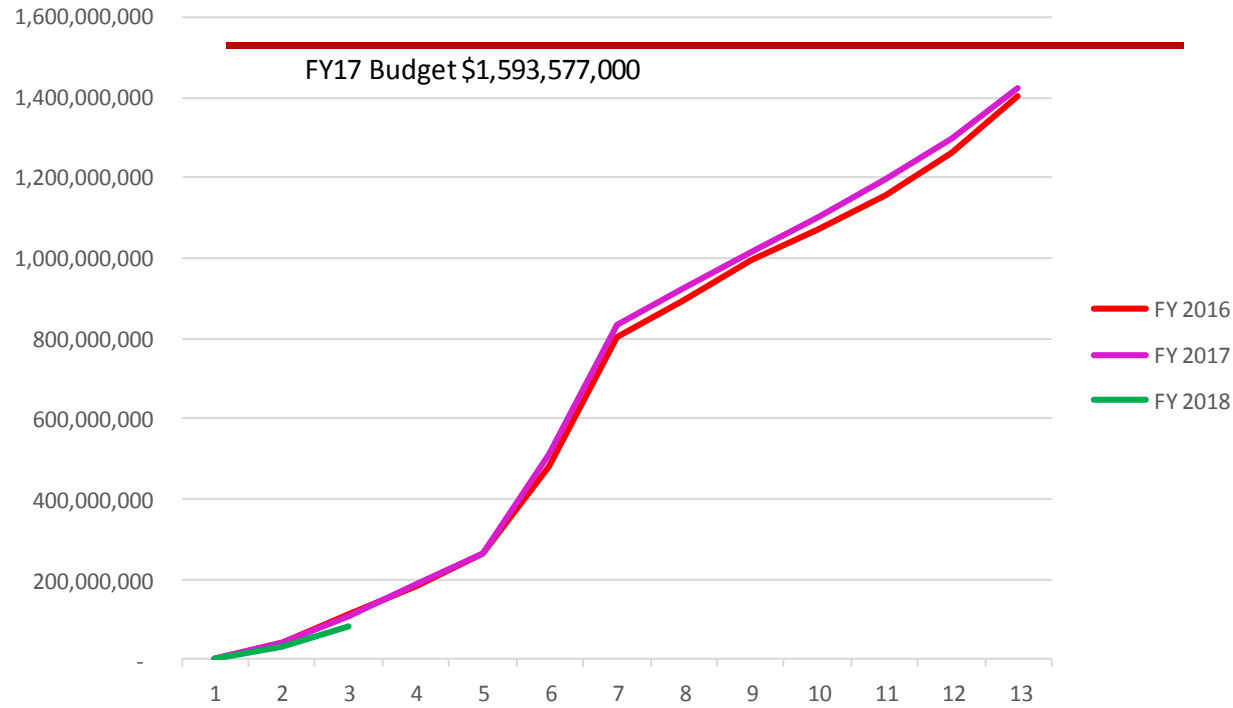
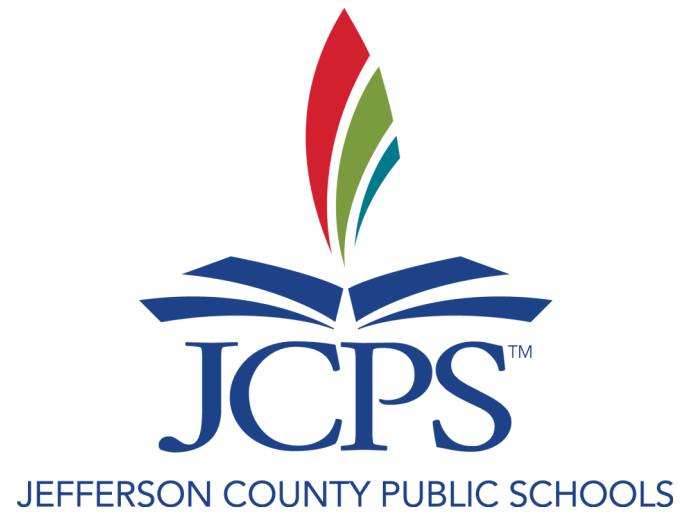


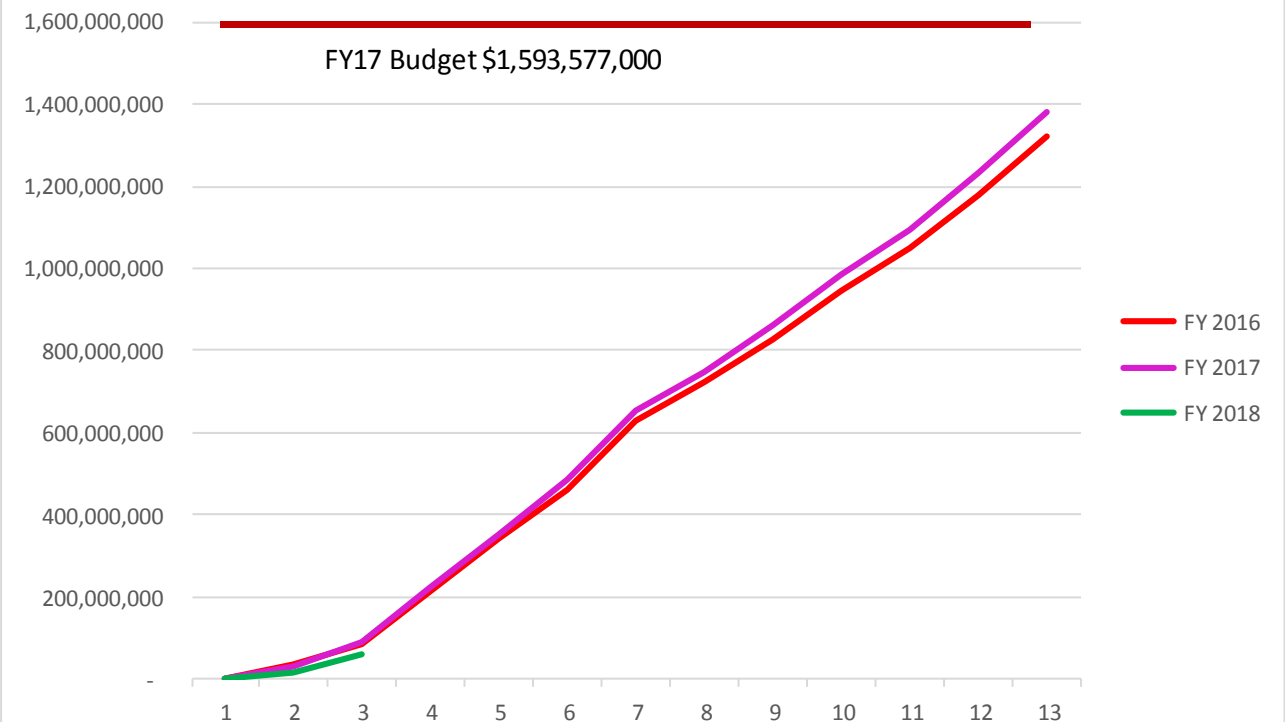
Comparative Revenues by Month (All Funds)



August Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through August 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	13,357,862	8.3%	156,387,646	160,930,927	10,750,659	6.7%	151,821,629	148,215,000	11,192,158	7.6%
Other Taxes	50,198,756	3,528,536	7.0%	51,729,620	49,343,519	4,030,227	8.2%	47,796,163	51,920,531	5,804,413	11.2%
Local Grants	6,392,567	645,550	10.1%	13,658,821	7,379,193	2,535,442	34.4%	10,366,063	8,806,132	449,018	5.1%
State Sources											
SEEK Program	254,543,000	42,392,280	16.7%	260,406,772	258,776,412	43,687,112	16.9%	266,225,294	267,066,168	45,704,218	17.1%
Other State Revenues	243,594,187	10,774,467	4.4%	244,169,846	236,774,762	6,917,255	2.9%	241,650,789	223,316,857	31,264,931	14.0%
KSFCC Allocation	7,900,000	2,227,088	28.2%	9,709,125	7,900,000	1,154,460	14.6%	9,449,764	7,200,000	1,169,920	16.2%
Federal Grants	165,064,824	1,199,804	0.7%	156,079,252	158,018,703	5,284,417	3.3%	154,960,283	157,653,800	3,207,527	2.0%
Interest	2,196,995	343,725	15.6%	2,417,048	1,900,010	181,281	9.5%	1,707,887	1,107,418	220,975	20.0%
Other Sources	118,950,829	6,133,329	5.2%	122,217,438	91,825,010	6,400,952	7.0%	121,680,444	96,571,762	6,533,612	6.8%
Total Revenues	1,459,504,158	80,602,641	5.5%	1,449,482,022	1,407,106,351	80,941,805	5.8%	1,422,024,248	1,378,823,406	105,546,772	7.7%
Non-Operating Funds											
Beginning Balance	296,056,902	296,056,902	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	690,451,501	9,220,638	1.3%	660,332,580	684,172,727	21,375,007	3.1%	652,745,258	655,877,176	38,085,127	5.8%
2100 Student Support	59,438,363	2,169,824	3.7%	59,514,791	59,046,682	3,515,879	6.0%	56,468,738	56,121,696	4,484,698	8.0%
2200 Instructional Staff Support	143,191,085	7,008,835	4.9%	138,053,018	132,305,723	10,879,950	8.2%	134,035,510	135,745,228	13,526,766	10.0%
2300 District Administration	5,756,573	678,459	11.8%	5,205,659	5,445,643	496,537	9.1%	4,621,076	5,165,516	787,841	15.3%
2400 School Administration	91,832,196	6,456,021	7.0%	87,965,815	93,198,078	7,558,381	8.1%	86,072,917	90,937,813	10,047,962	11.0%
2500 Business Support	48,075,856	6,300,190	13.1%	43,258,812	44,765,979	6,900,594	15.4%	41,900,407	49,035,430	7,548,196	15.4%
2600 Plant Operations & Maintenance	125,335,807	12,885,186	10.3%	108,690,621	119,538,920	11,931,084	10.0%	109,856,871	122,609,291	14,425,912	11.8%
2700 Transportation	89,349,079	5,416,194	6.1%	80,111,134	84,060,696	5,939,414	7.1%	76,843,086	86,360,384	5,657,574	6.6%
2900 Other Instruction Support	70,869	-	0.0%	32,858	32,014	849	2.7%	31,659	30,557	-	0.0%
3100 Food Service	79,151,429	2,407,545	3.0%	64,795,640	67,285,872	3,912,293	5.8%	64,677,028	89,546,606	4,698,846	5.2%
3200 Daycare Operations	644,792	5,883	0.9%	414,672	609,735	15,281	2.5%	428,716	709,373	20,288	2.9%
3300 Community Services	15,400,446	1,282,464	8.3%	12,225,305	14,376,153	1,265,531	8.8%	10,594,302	14,807,574	1,500,277	10.1%
4600 Site Improvement	56,073,603	8,245,498	14.7%	49,013,916	82,465,520	9,506,150	11.5%	54,066,234	44,427,243	18,426,995	41.5%
5100 Debt Service	52,370,714	7,275,053	13.9%	54,881,653	52,370,714	6,102,985	11.7%	47,166,053	51,668,297	6,270,963	12.1%
5200 Operating Transfers Out	51,541,858	5,119,904	9.9%	64,978,495	51,174,831	5,397,904	10.5%	51,191,539	51,222,564	5,470,170	10.7%
5300 Contingency	108,903,595	-	0.0%	-	101,661,932	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,617,587,766	74,471,694	4.6%	1,429,474,969	1,592,511,219	94,797,839	6.0%	1,390,699,394	1,526,439,167	130,951,615	8.6%
Ending Fund Balance	137,973,294	302,187,849		296,056,902	90,409,908	262,193,814		276,049,849	97,109,234	220,420,296	

As of August 31, 2017

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	186,673,542		Due To Other Funds	(111,827,748)
Investments	61,382,786		Accounts Payable	(1,765,098)
Accounts Receivable	339,463		Accrued Expenditures	<u>(6,204,409)</u>
Due From Other Funds	38,694,870.38			
Inventory	<u>2,738,181</u>		Total Liabilities	(119,797,255)
Total Assets	<u><u>289,828,842</u></u>			
			Fund Balance	
			Beginning Balance	(153,720,036)
			Revenues	(59,883,363)
			Expenditures	<u>43,571,812</u>
			Total Fund Balance	<u>(170,031,587)</u>
			Total Liabilities and Fund Balance	<u><u>(289,828,842)</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	1,351,965	27.0%	4,895,473	5,000,000	1,540,211	30.8%	5,017,004	5,756,725	2,005,910	34.8%
1117 Motor Vehicle Taxes	28,527,756	2,176,571	7.6%	29,045,275	27,968,388	2,490,016	8.9%	26,860,776	27,268,000	1,910,404	7.0%
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	13,357,862	8.3%	156,387,646	160,930,927	10,750,659	6.7%	151,821,629	146,444,000	11,192,158	7.6%
1191 Omitted Property Taxes	4,737,000	-	0.0%	5,073,158	4,737,000	-	0.0%	4,736,565	6,117,000	1,888,099	30.9%
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	45,000	6.9%	393,452	529,000	46,008	8.7%	647,118	841,380	7,526	0.9%
1510 Interest Income	2,100,000	283,619	13.5%	1,918,637	1,900,000	148,180	7.8%	1,383,108	1,500,000	204,376	13.6%
1900 Other Local Revenues	4,181,000	60,775	1.5%	4,336,847	4,126,000	110,131	2.7%	4,132,269	4,273,400	92,863	2.2%
3111 State SEEK Revenues	254,543,000	42,392,280	16.7%	260,406,772	258,776,412	43,687,112	16.9%	266,225,294	273,868,500	45,704,218	16.7%
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	145,643	8.3%	1,747,810	1,748,000	145,654	8.3%	1,747,934	1,748,000	145,665	8.3%
3900 On-Behalf Payments	190,927,188	-	0.0%	192,194,317	190,927,188	-	0.0%	189,562,894	173,469,995	23,114,027	13.3%
4100 Unrestricted Federal Revenues	4,700	2,627	55.9%	2,831	4,700	-	0.0%	4,728	8,300	860	10.4%
5220 Indirect Cost Transfers	5,775,965	67,021	1.2%	6,139,152	5,808,743	359,652	6.2%	6,576,164	6,155,458	495,807	8.1%
Total Revenues	1,086,935,609	59,883,363	5.5%	1,073,159,680	1,074,498,304	59,277,623	5.5%	1,053,005,022	1,034,110,428	86,761,912	8.4%
Non-Operating Funds											
Beginning Balance	153,720,036	153,720,036		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	424,104,121	1,982,354	0.5%	409,649,298	425,406,858	11,436,273	2.7%	406,012,498	414,463,922	11,517,575	2.8%
0200	Employee Benefits	159,349,576	149,871	0.1%	151,958,621	158,439,201	1,235,776	0.8%	150,374,948	136,541,415	16,384,721	12.0%
0300	Professional/Technical Services	371,204	21,836	5.9%	213,805	397,795	29,473	7.4%	269,358	455,081	73,564	16.2%
0400	Property Services	335,583	19,505	5.8%	340,671	375,167	38,554	10.3%	319,838	356,157	39,919	11.2%
0500	Other Purchased Services	1,105,395	24,358	2.2%	451,237	697,974	10,752	1.5%	546,971	782,013	45,556	5.8%
0600	Supplies	16,382,012	2,623,670	16.0%	8,164,723	13,353,815	2,508,855	18.8%	8,329,399	12,835,966	2,500,855	19.5%
0700	Property	2,672,280	312,158	11.7%	2,505,499	2,961,682	413,265	14.0%	2,170,028	2,806,134	521,203	18.6%
0800	Miscellaneous	130,695	320,103	244.9%	97,848	694,661	7,219	1.0%	115,720	2,385,136	53,458	2.2%
1100	Instruction	604,450,866	5,453,855	0.9%	573,381,702	602,327,153	15,680,167	2.6%	568,138,760	570,625,824	31,136,851	5.5%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	39,166,184	1,818,159	4.6%	37,602,720	38,320,323	2,635,203	6.9%	36,408,712	36,681,432	2,502,840	6.8%
0200	Employee Benefits	14,153,005	145,242	1.0%	13,925,417	13,621,032	168,616	1.2%	13,407,483	12,248,224	1,529,294	12.5%
0300	Professional/Technical Services	1,630,684	7,358	0.5%	1,530,804	1,597,917	10,917	0.7%	1,611,196	1,654,973	71,838	4.3%
0400	Property Services	14,235	145	1.0%	55,690	61,051	-	0.0%	59,858	62,848	3,097	4.9%
0500	Other Purchased Services	156,273	3,282	2.1%	139,162	145,313	9,930	6.8%	140,040	231,197	64,072	27.7%
0600	Supplies	245,245	11,947	4.9%	213,068	270,699	25,123	9.3%	191,732	363,702	14,903	4.1%
0700	Property	38,116	4,706	12.3%	50,599	93,032	1,915	2.1%	76,362	77,865	7,493	9.6%
0800	Miscellaneous	32,574	12,850	39.4%	30,358	36,454	1,025	2.8%	35,263	28,092	16,465	58.6%
2100	Student Support	55,436,316	2,003,689	3.6%	53,547,818	54,145,821	2,852,729	5.3%	51,930,646	51,348,333	4,210,002	8.2%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	72,896,111	3,398,161	4.7%	66,007,771	69,008,177	4,444,990	6.4%	64,858,702	67,021,565	4,724,315	7.0%
0200	Employee Benefits	25,340,382	414,855	1.6%	24,675,978	24,465,644	418,648	1.7%	24,086,216	22,263,385	2,792,343	12.5%
0300	Professional/Technical Services	4,302,142	122,796	2.9%	1,075,444	1,255,753	40,520	3.2%	1,124,984	1,373,936	153,553	11.2%
0400	Property Services	125,645	939	0.7%	124,305	137,501	4,133	3.0%	67,188	74,799	2,868	3.8%
0500	Other Purchased Services	525,792	58,198	11.1%	380,040	486,315	21,167	4.4%	406,450	467,585	62,252	13.3%
0600	Supplies	2,377,049	441,647	18.6%	2,044,374	2,778,332	392,782	14.1%	2,300,398	2,767,175	470,325	17.0%
0700	Property	2,164,954	67,210	3.1%	2,409,920	2,933,106	632,411	21.6%	2,124,558	2,565,345	1,006,385	39.2%
0800	Miscellaneous	115,090	6,233	5.4%	61,167	77,786	3,029	3.9%	69,194	93,226	3,820	4.1%
2200	Instructional Staff Support	107,847,165	4,510,039	4.2%	96,778,999	101,142,614	5,957,680	5.9%	95,037,690	96,627,016	9,215,861	9.5%

		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	2,518,418	439,234	17.4%	2,659,665	2,761,076	289,867	10.5%	2,346,130	2,552,839	378,624	14.8%
0200	Employee Benefits	1,003,120	40,032	4.0%	1,045,630	685,430	33,188	4.8%	860,875	963,320	113,828	11.8%
0300	Professional/Technical Services	1,490,067	67,543	4.5%	1,029,427	1,293,801	31,574	2.4%	935,520	1,137,953	170,070	14.9%
0400	Property Services	-	-		353	500	-	0.0%	203	210	-	0.0%
0500	Other Purchased Services	255,820	8,094	3.2%	74,316	259,806	3,141	1.2%	49,404	59,276	7,311	12.3%
0600	Supplies	102,762	14,394	14.0%	80,180	113,453	40,318	35.5%	68,287	119,339	10,965	9.2%
0700	Property	206,213	14,101	6.8%	40,609	66,117	2,126	3.2%	21,084	29,008	3,042	10.5%
0800	Miscellaneous	84,910	77,624	91.4%	82,937	90,569	75,138	83.0%	90,502	93,101	81,486	87.5%
2300	District Administration	5,661,310	661,022	11.7%	5,013,117	5,270,752	475,352	9.0%	4,372,005	4,955,046	765,325	15.4%
School Administration (Principal's Office)												
0100	Salaries	61,668,291	4,992,910	8.1%	59,316,986	61,649,287	5,896,470	9.6%	58,236,133	60,493,052	6,304,591	10.4%
0200	Employee Benefits	22,972,047	535,760	2.3%	22,734,424	22,086,430	681,025	3.1%	21,925,375	21,181,618	2,590,273	12.2%
0300	Professional/Technical Services	189,561	35,456	18.7%	248,212	372,444	17,701	4.8%	399,709	468,324	82,587	17.6%
0400	Property Services	281,794	25,588	9.1%	342,886	604,930	55,750	9.2%	285,231	429,070	58,205	13.6%
0500	Other Purchased Services	778,661	93,199	12.0%	793,983	1,006,460	47,626	4.7%	712,301	884,863	96,224	10.9%
0600	Supplies	4,673,110	518,304	11.1%	2,789,148	5,147,921	696,386	13.5%	2,624,323	4,893,322	596,191	12.2%
0700	Property	911,904	186,630	20.5%	1,454,878	1,991,917	135,305	6.8%	1,652,518	2,150,362	288,377	13.4%
0800	Miscellaneous	122,868	18,435	15.0%	70,957	122,808	14,522	11.8%	69,738	108,945	16,726	15.4%
2400	School Administration	91,598,236	6,406,282	7.0%	87,751,474	92,982,197	7,544,786	8.1%	85,905,328	90,609,556	10,033,174	11.1%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	21,652,084	2,447,830	11.3%	19,808,848	20,647,110	2,369,664	11.5%	17,158,490	18,176,620	2,446,451	13.5%
0200	Employee Benefits	9,648,612	823,474	8.5%	10,220,972	9,259,373	553,625	6.0%	10,603,921	10,292,532	1,889,298	18.4%
0300	Professional/Technical Services	1,791,430	54,593	3.0%	1,325,809	1,714,101	140,753	8.2%	1,481,519	1,833,507	187,985	10.3%
0400	Property Services	433,727	(35,556)	-8.2%	242,126	374,714	(24,801)	-6.6%	277,900	317,539	14,554	4.6%
0500	Other Purchased Services	5,869,503	2,036,156	34.7%	4,783,862	4,750,045	2,486,724	52.4%	4,492,006	6,896,954	398,436	5.8%
0600	Supplies	2,619,588	260,909	10.0%	1,917,489	2,114,880	309,923	14.7%	1,427,057	1,679,679	637,759	38.0%
0700	Property	4,064,333	572,289	14.1%	3,348,044	3,735,779	891,491	23.9%	4,920,200	6,620,699	1,611,212	24.3%
0800	Miscellaneous	353,490	873	0.2%	293,644	353,978	3,918	1.1%	266,121	488,362	164,621	33.7%
2500	Business Support	46,432,767	6,160,568	13.3%	41,940,794	42,949,980	6,731,297	15.7%	40,627,214	46,305,892	7,350,316	15.9%

		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	52,989,433	5,194,127	9.8%	47,799,526	49,985,158	5,341,520	10.7%	48,631,070	50,520,251	6,056,255	12.0%
0200	Employee Benefits	23,096,907	1,534,471	6.6%	21,288,991	22,384,547	1,563,858	7.0%	21,083,818	24,360,601	2,603,659	10.7%
0300	Professional/Technical Services	1,549,496	174,596	11.3%	1,007,644	1,369,632	17,276	1.3%	1,233,298	1,421,659	275,977	19.4%
0400	Property Services	17,040,029	1,871,174	11.0%	11,128,486	15,563,115	1,399,933	9.0%	11,213,407	14,299,767	2,265,412	15.8%
0500	Other Purchased Services	2,333,961	350,455	15.0%	1,406,800	2,232,369	135,767	6.1%	1,883,041	2,453,414	(286,623)	-11.7%
0600	Supplies	25,528,419	3,423,155	13.4%	23,950,922	25,665,334	3,248,489	12.7%	23,757,112	26,931,669	3,199,509	11.9%
0700	Property	2,433,324	257,066	10.6%	1,700,119	2,124,196	196,568	9.3%	1,821,116	2,308,688	273,906	11.9%
0800	Miscellaneous	92,532	4,385	4.7%	108,203	125,325	5,059	4.0%	102,576	131,389	19,984	15.2%
2600	Plant Operations & Maintenance	125,064,101	12,809,429	10.2%	108,390,691	119,449,676	11,908,470	10.0%	109,725,438	122,427,439	14,408,079	11.8%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	44,974,264	1,965,492	4.4%	43,698,471	42,059,617	2,510,062	6.0%	42,737,900	43,430,670	2,761,978	6.4%
0200	Employee Benefits	17,543,827	781,935	4.5%	20,485,597	18,540,033	767,406	4.1%	19,366,203	19,242,826	1,719,908	8.9%
0300	Professional/Technical Services	121,952	(88,615)	-72.7%	(3,337,570)	118,405	(4,489)	-3.8%	(1,831,680)	120,350	(917,291)	-762.2%
0400	Property Services	47,202	2,475	5.2%	30,421	55,763	4,457	8.0%	13,374	33,136	664	2.0%
0500	Other Purchased Services	2,713,898	706,863	26.0%	3,435,961	2,583,142	1,335,219	51.7%	2,888,484	4,345,752	208,426	4.8%
0600	Supplies	9,067,404	325,363	3.6%	9,254,747	9,973,595	1,104,854	11.1%	10,476,858	13,051,897	295,720	2.3%
0700	Property	11,511,909	1,506,394	13.1%	3,393,109	8,721,823	201,132	2.3%	910,249	4,723,343	501,211	10.6%
0800	Miscellaneous	227,100	4,427	1.9%	47,256	179,371	2,907	1.6%	44,329	287,987	5,079	1.8%
2700	Transportation	86,207,556	5,204,334	6.0%	77,007,992	82,231,749	5,921,548	7.2%	74,605,717	85,235,961	4,575,695	5.4%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	60,614	-	0.0%	31,186	30,301	776	2.6%	30,114	29,038	-	0.0%
0200	Employee Benefits	10,255	-	0.0%	1,672	1,713	73	4.3%	1,545	1,519	-	0.0%
2900	Other Instruction Support	70,869	-	0.0%	32,858	32,014	849	2.7%	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	2,042,796	222,072	10.9%	1,759,480	2,004,518	238,889	11.9%	1,837,644	2,029,658	283,249	14.0%
0200	Employee Benefits	743,923	21,488	2.9%	727,534	661,072	22,267	3.4%	658,870	687,787	98,992	14.4%
0300	Professional/Technical Services	8,350	-	0.0%	1,394	1,609	99	6.2%	(5,003)	350	50	14.3%
0400	Property Services	1,350	-	0.0%	-	-	-		670	790	-	0.0%
0500	Other Purchased Services	17,292	3,120	18.0%	7,773	10,807	(521)	-4.8%	4,234	12,460	275	2.2%
0600	Supplies	15,468	809	5.2%	11,779	13,520	583	4.3%	4,054	21,763	3,350	15.4%
0700	Property	8,374	2,032	24.3%	3,199	7,956	1,262	15.9%	6,185	7,781	20	0.3%
0800	Miscellaneous	30,566	-	0.0%	59	4,168	(36)	-0.9%	10,955	15,513	95	0.6%
3300	Community Services	2,868,119	249,521	8.7%	2,511,218	2,703,650	262,542	9.7%	2,517,609	2,776,102	386,031	13.9%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	727,025	83,814	11.5%	685,370	693,253	80,156	11.6%	675,043	676,429	106,334	15.7%
0200	Employee Benefits	270,527	13,140	4.9%	264,345	199,879	11,834	5.9%	252,182	1,750,813	32,375	1.8%
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	266	1.5%	12,403	19,128	-	0.0%	-	-	-	
0600	Supplies	24,025	2,727	11.4%	14,348	23,401	865	3.7%	-	-	-	
0700	Property	25,226	12,226	48.5%	3,847	18,000	22	0.1%	-	-	-	
0800	Miscellaneous	2,700	900	33.3%	1,200	2,700	900	33.3%	-	-	-	
4300	Architectural & Engineering	1,073,603	113,073	10.5%	984,367	960,261	93,776	9.8%	927,225	2,427,243	138,709	5.7%
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	108,903,595	-	0.0%	-	101,661,932	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures		1,237,627,190	43,571,812	3.5%	1,052,415,217	1,207,833,335	57,429,196	4.8%	1,039,237,330	1,148,094,059	82,220,043	7.2%
Ending Fund Balance		3,028,455	170,031,587		153,720,036	(594,531)	134,824,000		132,975,573	5,224,250	124,622,429	

As of August 31, 2017

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	Accounts Receivable		Accounts Payable
	34,120,909		(21,646,771)
	<u>1,095,575</u>		<u>(963,952)</u>
		Total Liabilities	(22,610,723)
Total Assets	<u><u>35,216,483</u></u>		
		Fund Balance	
		Beginning Balance	(12,971,802)
		Revenues	(7,142,551)
		Expenditures	<u>7,508,593</u>
		Total Fund Balance	<u>(12,605,760)</u>
		Total Liabilities and Fund Balance	<u><u>(35,216,483)</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	453	881	194.5%	7,615	-	1,194		5,630	1,397	429	30.7%
1700 Student Fees	30,977	-	0.0%	-	41,858	-	0.0%	120	68,383	-	0.0%
1900 Local Grants and Contributions	3,872,804	601,298	15.5%	10,059,989	6,379,193	293,016	4.6%	9,339,816	4,475,407	448,750	10.0%
3200 State Grants	37,648,660	6,273,824	16.7%	36,817,000	34,746,574	2,416,691	7.0%	36,489,591	33,565,096	3,119,758	9.3%
4300 Direct Federal Grants	16,253,793	162,179	1.0%	16,762,516	15,803,113	91,594	0.6%	16,335,656	15,695,057	345,971	2.2%
4500 Federal Grants Through State	74,688,692	41,692	0.1%	74,822,375	68,760,987	-	0.0%	76,354,713	74,593,805	2,220,928	0.5%
4700 Federal Grants Thru Intermediary	665,348	57,758	8.7%	1,287,600	859,029	27,523	3.2%	1,029,222	631,688	52,587	351.6%
4810 Medicaid Reimbursement	5,155,059	-	0.0%	2,082,200	4,085,400	38,452	0.9%	2,021,973	2,048,478	197,459	2.6%
5210 Operating Transfers In	1,910,687	4,919	0.3%	1,959,415	1,729,193	459	0.0%	2,308,124	2,454,264	-	8.0%
Total Revenues	140,226,473	7,142,551	5.1%	143,798,710	132,405,347	2,868,929	2.2%	143,884,845	133,533,575	6,385,882	4.8%
Non-Operating Funds											
Beginning Balance	12,971,802	12,971,802	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	82,631,113	3,623,574	4.4%	83,822,680	80,946,612	5,533,606	6.8%	82,308,738	81,840,472	6,850,304	8.4%
2100 Student Support	4,002,047	166,135	4.2%	5,966,973	4,900,861	663,150	13.5%	4,538,092	3,244,671	274,696	8.5%
2200 Instructional Staff Support	34,845,861	2,491,355	7.1%	41,027,083	30,731,709	4,905,305	16.0%	38,775,743	33,029,655	4,292,826	13.0%
2300 District Administration	95,263	17,437	18.3%	192,542	174,891	21,185	12.1%	249,071	72,873	22,516	30.9%
2400 School Administration	233,960	49,739	21.3%	214,341	215,881	13,596	6.3%	167,589	146,680	14,788	10.1%
2500 Business Support	1,643,089	139,622	8.5%	1,318,018	1,815,999	169,297	9.3%	1,273,193	1,271,209	197,880	15.6%
2600 Plant Operations & Maintenance	161,946	73,110	45.1%	236,748	89,244	17,988	20.2%	79,896	25,700	5,087	19.8%
2700 Transportation	3,141,523	211,860	6.7%	3,103,142	1,828,947	17,866	1.0%	2,237,369	2,024,350	1,081,879	53.4%
2900 Other Instruction Support	-	-		-	-	-		-	-	-	
3300 Community Services	10,142,891	704,654	6.9%	7,162,197	9,484,144	807,698	8.5%	7,188,039	9,057,013	862,530	0.0%
4600 Site Improvement	-	-		-	-	-		49,678	-	791	
5200 Operating Transfers Out	2,769,171	31,107	1.1%	2,493,691	2,405,295	149,856	6.2%	2,927,078	2,933,826	278,153	0.0%
Total Expenditures	139,666,864	7,508,593	5.4%	145,537,415	132,593,583	12,299,547	9.3%	139,794,486	133,646,449	13,881,450	10.4%
Ending Fund Balance	13,531,411	12,605,760		12,971,802	14,522,271	5,279,889		14,710,507	10,507,274	2,513,639	

As of August 31, 2017

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>1,875,657</u>	Accounts Payable	<u>(30,711)</u>
Total Assets	<u><u>1,875,657</u></u>	Total Liabilities	<u>(30,711)</u>
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(638,296)
		Expenditures	<u>133,528</u>
		Total Fund Balance	<u>(1,844,946)</u>
		Total Liabilities and Fund Balance	<u><u>(1,875,657)</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>2,356,568</u>	Beginning Balance	-
Total Assets	<u><u>2,356,568</u></u>	Revenues	(4,355,000)
		Expenditures	<u>1,998,432</u>
		Total Fund Balance	<u>(2,356,568)</u>
		Total Liabilities and Fund Balance	<u><u>(2,356,568)</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	410,240	594,044	144.8%	2,303,562	-	315,431		1,447,241	-	154,021	
1900 Local Grants and Contributions	29,847	44,252	148.3%	202,260	-	2,784		189,643	-	250	
Total Revenues	440,087	638,296	145.0%	2,505,822	-	318,216		1,636,884	-	154,271	
Non-Operating Funds											
Beginning Balance	1,340,178	1,340,178	100.0%	940,174	940,174	940,174	100.0%	611,741	611,741	611,741	100.0%
District Activity Funds Expenditures											
1100 Instruction	2,206,626	130,881	5.9%	2,042,636	6,431	137,060	2131.2%	1,256,914	-	72,661	
2600 Plant Operations & Maintenance	109,760	2,647	2.4%	63,182	-	4,626		51,537	-	12,746	
Total Expenditures	2,316,386	133,528	5.8%	2,105,818	6,431	141,686	2203.2%	1,308,451	-	85,407	
Ending Fund Balance	(536,121)	1,844,946		1,340,178	933,743	1,116,704	119.6%	940,174	(294,582)	68,864	-23.4%
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	1,998,432	22.9%	8,715,087	8,727,000	2,108,722	24.2%	8,718,544	8,730,000	2,179,839	25.0%
Total Expenditures	8,727,000	1,998,432	22.9%	8,715,087	8,727,000	2,108,722	24.2%	8,718,544	8,730,000	2,179,839	25.0%
Ending Fund Balance	-	2,356,568		-	-	2,246,188		-	-	2,184,061	

As of August 31, 2017

Building Fund (320) Balance Sheet			
Assets		Fund Balance	
Due From Other Funds	1,094,469	Beginning Balance	(1,092,049)
		Revenues	(2,420)
Total Assets	1,094,469	Expenditures	-
		Total Fund Balance	(1,094,469)
		Total Liabilities and Fund Balance	(1,094,469)

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	37,531,800	Due To Other Funds	(9,019,826)
Due From Other Funds	65,129,256	Accounts Payable	(75,913)
Total Assets	102,661,056	Total Liabilities	(9,095,739)
		Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(39,572)
		Expenditures	11,181,957
		Total Fund Balance	(93,565,317)
		Total Liabilities and Fund Balance	(102,661,056)

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	%
34,300,000	-	0.0%	35,274,311	34,300,000	-	0.0%	33,703,962	32,570,714	-	0.0%
200,000	2,420	1.2%	203,769	200,000	4,725	2.4%	203,786	200,000	6,920	3.5%
180,000	-	0.0%	-	180,000	-	0.0%	-	180,000	57,449	31.9%
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%
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%
34,680,000	-	0.0%	41,724,548	34,680,000	89,268	0.3%	26,812,943	32,950,714	-	0.0%
34,680,000	-	0.0%	41,724,548	34,680,000	89,268	0.3%	26,812,943	32,950,714	-	0.0%
1,092,049	1,094,469		1,092,049	7,338,517	7,253,974		7,338,517	243,712	308,081	
-	39,572		420,989	-	25,605		288,517	-	13,672	
-	-		202,917	-	67,529		3,823,798	1,605,101	109,675	6.8%
55,000,000	-	0.0%	44,825,444	34,000,000	-	0.0%	55,015,000	45,093,293	-	0.0%
-	-		18,653,921	-	158,739		4,543,586	-	-	
55,000,000	39,572	0.1%	64,103,271	34,000,000	251,873	0.7%	63,670,901	46,698,394	123,348	0.3%
104,707,702	104,707,702		99,415,706	99,415,706	99,415,706		92,954,598	92,954,598	92,954,598	
55,000,000	8,132,425	14.8%	48,029,549	81,505,259	9,412,374	11.5%	53,089,331	47,216,836	18,287,495	38.7%
-	-		7,441,330	-	-		449,001	-	-	
-	3,049,532		3,340,396	-	2,839,802		3,671,461	-	3,012,178	
55,000,000	11,181,957	20.3%	58,811,275	81,505,259	12,252,176	15.0%	57,209,793	47,216,836	21,299,673	45.1%
104,707,702	93,565,317		104,707,702	51,910,447	87,415,403		99,415,706	84,954,598	71,778,273	

As of August 31, 2017

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(7,227,902)
Expenditures	<u>7,227,902</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	7,523,773	Due To Other Funds	(2,359,402)
Accounts Receivable	175,886	Accounts Payable	(170,586)
Inventory	2,576,111	Bonds Payable	(2,237,861)
Equipment, Net of Depreciation	20,504,425	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>32,517,335</u></u>	Total Liabilities	(14,840,633)
		Fund Balance	
		Beginning Balance	(18,975,768)
		Revenues	(1,191,544)
		Expenditures	<u>2,490,610</u>
		Total Fund Balance	<u>(17,676,702)</u>
		Total Liabilities and Fund Balance	<u><u>(32,517,335)</u></u>

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	2,227,088	28.2%	9,709,125	7,900,000	1,154,460	14.6%	9,449,764	7,200,000	1,169,920	16.2%
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	5,000,814	11.5%	35,126,062	43,407,000	4,879,054	11.2%	34,659,363	41,680,714	5,101,043	12.2%
Total Revenues	52,370,714	7,227,902	13.8%	47,440,323	52,370,714	6,033,514	11.5%	46,717,052	50,530,714	6,270,963	12.4%
Debt Service Expenditures											
5100 Debt Service	52,370,714	7,227,902	13.8%	47,440,323	52,370,714	6,033,514	11.5%	46,717,052	50,530,714	6,270,963	12.4%
Total Expenditures	52,370,714	7,227,902	13.8%	47,440,323	52,370,714	6,033,514	11.5%	46,717,052	50,530,714	6,270,963	12.4%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	70,000	18,584	26.5%	65,491	-	5,799		28,291	28,291	2,319	8.2%
1600 Food Sales	6,000,000	240,599	4.0%	3,685,798	-	414,389		4,031,184	7,918,523	485,024	6.1%
1900 Local Contributions	30,000	(5,814)	-19.4%	34,127	-	2,082		53,324	66,610	14,465	21.7%
3200 State Grants	3,687,631	-	0.0%	-	-	-		486,438	-	-	
3900 On-Behalf Payments	-	-		3,687,631	-	-		3,494,478	3,471,962	450,315	13.0%
4500 Federal Grants Through State	67,238,218	938,175	1.4%	55,298,421	67,446,460	5,126,847	7.6%	53,236,062	59,867,415	390,582	0.7%
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	-	0.0%
Total Revenues	77,025,849	1,191,544	1.5%	68,991,074	67,446,460	5,549,117	8.2%	67,689,412	74,772,436	1,342,705	1.8%
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	79,139,429	2,407,545	3.0%	64,775,354	67,273,872	3,912,293	5.8%	64,666,429	89,395,207	4,698,846	5.3%
5100 Debt Service	-	47,151		-	-	69,471		-	1,137,583	-	0.0%
5200 Operating Transfers Out	3,360,000	35,914	1.1%	3,650,413	3,394,000	209,796	6.2%	3,649,086	3,994,563	-	
Total Expenditures	82,499,429	2,490,610	3.0%	68,425,767	70,667,872	4,191,560	5.9%	68,315,515	94,527,353	4,698,846	5.0%
Ending Fund Balance	13,502,188	17,676,702		18,975,768	15,189,049	19,768,018		18,410,461	(4,210,570)	16,605,079	

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Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	366,075		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>391,262</u></u>	Total Liabilities		(146,047)
			Fund Balance		
				Beginning Balance	(251,098)
				Revenues	-
				Expenditures	<u>5,883</u>
			Total Fund Balance		<u>(245,215)</u>
			Total Liabilities and Fund Balance		<u><u>(391,262)</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	63,039		Due To Other Funds	(22,044)
	Deferred Outflows - Pension Contributions	<u>2,864</u>		Unfunded Pension Liability	(15,445)
Total Assets		<u><u>65,904</u></u>		Deferred Inflows - Pension Investments	<u>(1,163)</u>
			Fund Balance		(38,652)
				Beginning Balance	(26,929)
				Revenues	(2,300)
				Expenditures	<u>1,977</u>
			Total Fund Balance		<u>(27,252)</u>
			Total Liabilities and Fund Balance		<u><u>(65,904)</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	228,042	-	0.0%	66,756	609,735	-	0.0%	22,764	22,764	-	0.0%
3200 State Grants	44,792	-	0.0%	307,840	-	-		497,633	497,633	13,817	2.8%
3900 On-Behalf Payments	-	-		44,792	-	-		42,140	47,964	-	0.0%
Total Revenues	272,834	-	0.0%	419,388	609,735	-	0.0%	562,537	568,361	13,817	2.4%
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	644,792	5,883	0.9%	414,672	609,735	15,281	2.5%	428,716	799,932	20,288	2.5%
Total Expenditures	644,792	5,883	0.9%	414,672	609,735	15,281	2.5%	428,716	799,932	20,288	2.5%
Ending Fund Balance	(120,860)	245,215		251,098	246,382	231,101		246,382	(119,010)	106,090	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	-	-		20,643	39,850	-	0.0%	32,096	30,096	2,096	7.0%
1900 Local Contributions	2,375	2,300	96.8%	30,075	-	-		35,750	22,955	455	2.0%
3900 On-Behalf Payments	3,987	-	0.0%	3,987	-	-		4,627	9,185	-	0.0%
5210 Operating Transfers In	95,000	-	0.0%	101,343	93,175	-	0.0%	95,170	97,170	-	0.0%
Total Revenues	101,362	2,300	2.3%	156,048	133,025	-	0.0%	167,643	159,406	2,551	1.6%
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	101,270	-	0.0%	103,721	93,175	-	0.0%	112,412	37,942	1,675	4.4%
2200 Instructional Staff Support	36,778	-	0.0%	14,357	-	-		4,556	59,528	-	0.0%
2700 Transportation	-	-		-	-	-		-	-	-	
3300 Community Services	49,806	1,977	4.0%	38,181	39,850	2,256	5.7%	39,608	93	2,657	2857.0%
Total Expenditures	187,854	1,977	1.1%	156,259	133,025	2,256	1.7%	156,576	97,563	4,332	4.4%
Ending Fund Balance	(59,563)	27,252		26,929	27,140	24,884		27,140	77,916	14,292	

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Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	177,385		Due To Other Funds	(13,147)
	Deferred Outflows - Pension Contributions	<u>16,627</u>		Unfunded Pension Liabilities	(89,660)
Total Assets		<u><u>194,011</u></u>		Deferred Inflows - Pension Investments	<u>(6,749)</u>
					(109,556)
			Fund Balance		
				Beginning Balance	(92,998)
				Revenues	(5,810)
				Expenditures	<u>14,353</u>
			Total Fund Balance		<u>(84,455)</u>
			Total Liabilities and Fund Balance		<u><u>(194,011)</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	460,239		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>515,239</u></u>	Total Liabilities		(318,913)
			Fund Balance		
				Beginning Balance	(93,509)
				Revenues	(113,152)
				Expenditures	<u>10,335</u>
			Total Fund Balance		<u>(196,326)</u>
			Total Liabilities and Fund Balance		<u><u>(515,239)</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	%
174	338	194.3%	1,326	-	143		607	607	46	7.6%
279,193	5,472	2.0%	230,087	450,000	40,428	9.0%	300,487	305,139	60,458	19.8%
34,618	-	0.0%	34,618	-	-		38,457	77,780	-	0.0%
-	-		-	-	-		-	-	-	
313,985	5,810	1.9%	266,031	450,000	40,571	9.0%	339,551	383,526	60,504	15.8%
92,998	92,998	100.0%	86,409	86,409	86,409	100.0%	12,029	12,029	99,462	826.9%
19,821	1,993	10.1%	26,404	13,600	3,393	24.9%	42,663	42,727	3,678	8.6%
461,281	7,441	1.6%	232,579	431,400	16,965	3.9%	217,521	480,053	18,079	3.8%
5,000	4,919	98.4%	459	5,000	459	9.2%	4,987	5,000	-	0.0%
486,102	14,353	3.0%	259,442	450,000	20,817	4.6%	265,171	527,780	21,757	4.1%
(79,119)	84,455		92,998	86,409	106,163		86,409	(132,225)	138,209	
747,650	113,152	15.1%	902,635	785,756	2,325	0.3%	739,239	746,295	2,400	0.3%
146,311	-	0.0%	146,311	-	-		122,302	108,593	-	0.0%
-	-		-	-	-		24,230	-	-	
893,961	113,152	12.7%	1,048,946	785,756	2,325	0.3%	885,771	854,888	2,400	0.3%
93,509	93,509	100.0%	-	-	-		-	-	(173,683)	
1,041,805	10,335	1.0%	955,437	785,756	20,781	2.6%	885,771	885,681	19,958	2.3%
-	-		-	-	-		-	-	-	
1,041,805	10,335	1.0%	955,437	785,756	20,781	2.6%	885,771	885,681	19,958	2.3%
(54,335)	196,326		93,509	-	(18,456)		-	(30,793)	(191,241)	

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Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	1,779,126	Due To Other Funds	(3,777)
Due From Other Funds	683,903		
		Total Liabilities	(3,777)
Total Assets	2,463,029		
		Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(731)
		Expenditures	326,312
		Total Fund Balance	(2,459,252)
		Total Liabilities and Fund Balance	(2,463,029)

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	731	2.8%	2,990	10	360	3600.0%	1,734	26,368	132	0.5%
1900	Local Contributions	2,489,916	-	0.0%	3,396,572	1,000,000	2,239,642	224.0%	836,604	2,489,916	18	0.0%
Total Revenues		2,516,284	731	0.0%	3,399,562	1,000,010	2,240,002	224.0%	838,338	2,516,284	150	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	326,312	13.9%	2,513,709	2,148,509	193,035	9.0%	849,046	2,339,630	249,059	10.6%
Total Expenditures		2,339,630	326,312	13.9%	2,513,709	2,148,509	193,035	9.0%	849,046	2,339,630	249,059	10.6%
Ending Fund Balance		2,961,487	2,459,252		2,784,833	750,481	3,945,947		1,898,980	2,086,342	1,660,779	