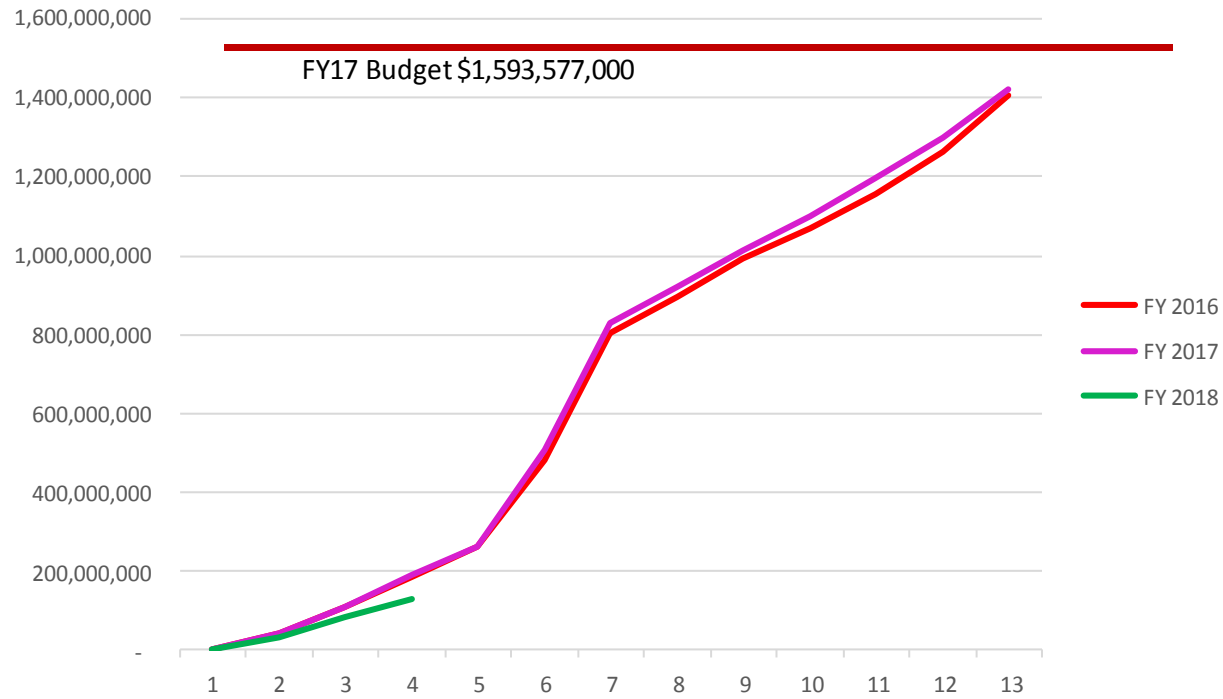
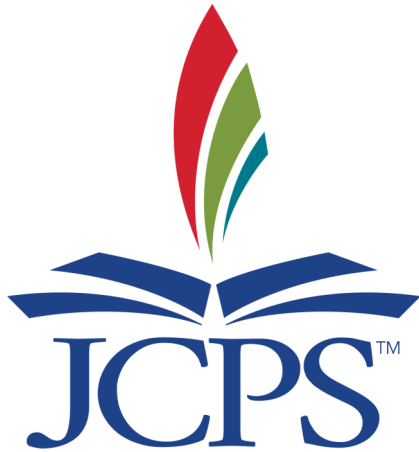
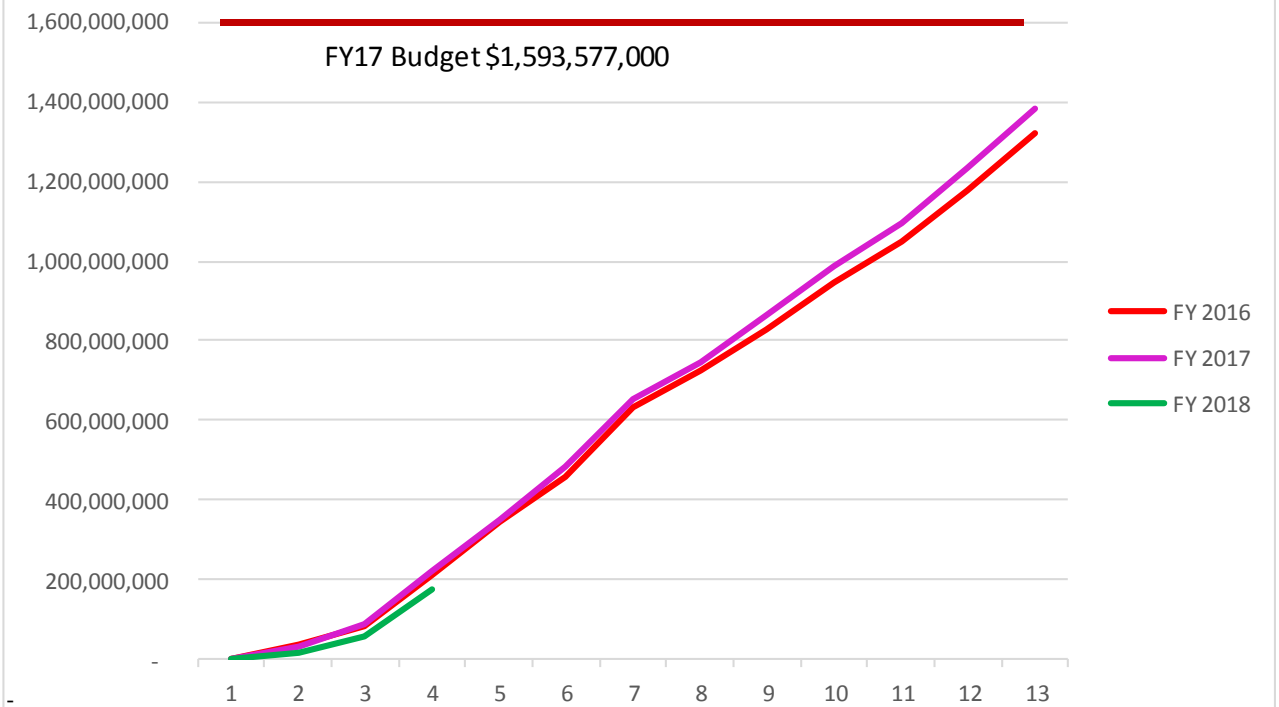


Comparative Revenues by Month (All Funds)



## September Financial Report

Comparative Expenditures by Month (All Funds)



JEFFERSON COUNTY PUBLIC SCHOOLS

Monthly Financial Report  
Through September 30, 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	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	450,951,894	-	0.0%	432,706,454	434,257,815	-	0.0%	416,365,932	416,965,738	-	0.0%
Occupational Taxes	161,100,000	23,138,452	14.4%	156,387,646	160,930,927	21,876,350	13.6%	151,821,629	148,215,000	21,547,482	14.5%
Other Taxes	53,975,905	5,880,391	10.9%	51,729,620	49,343,519	6,628,035	13.4%	47,796,163	51,920,531	8,465,846	16.3%
Local Grants	6,939,345	731,866	10.5%	13,658,821	8,377,530	3,118,704	37.2%	10,366,063	8,806,132	623,914	7.1%
State Sources											
SEEK Program	246,348,362	63,588,420	25.8%	260,406,772	258,776,412	65,530,668	25.3%	266,225,294	267,066,168	68,556,327	25.7%
Other State Revenues	242,269,713	10,993,632	4.5%	244,169,846	241,630,344	11,712,535	4.8%	241,650,789	223,316,857	51,432,457	23.0%
KSFCC Allocation	7,900,000	2,384,419	30.2%	9,709,125	7,900,000	1,900,368	24.1%	9,449,764	7,200,000	1,913,343	26.6%
Federal Grants	168,507,276	9,158,705	5.4%	156,079,252	160,522,048	16,931,628	10.5%	154,960,283	157,653,800	20,270,727	12.9%
Interest	1,997,159	539,252	27.0%	2,417,048	1,929,419	250,463	13.0%	1,707,887	1,107,418	91,555	8.3%
Other Sources	119,145,476	10,938,330	9.2%	122,217,438	97,898,318	18,920,969	19.3%	121,680,444	96,571,762	10,944,670	11.3%
<b>Total Revenues</b>	<b>1,459,135,130</b>	<b>127,353,467</b>	<b>8.7%</b>	<b>1,449,482,022</b>	<b>1,421,566,332</b>	<b>146,869,720</b>	<b>10.3%</b>	<b>1,422,024,248</b>	<b>1,378,823,406</b>	<b>183,846,321</b>	<b>13.3%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	273,572,997	273,572,997	100.0%	276,049,849	275,814,776	276,049,849	100.1%	244,724,995	244,724,995	244,724,995	100.0%
<b>All Funds Expenditures</b>											
1100 Instruction	692,497,328	66,696,294	9.6%	660,611,067	689,148,754	75,610,764	11.0%	652,745,258	655,877,176	102,584,154	15.6%
2100 Student Support	59,621,438	6,645,792	11.1%	59,507,081	59,125,501	7,758,451	13.1%	56,468,738	56,121,696	9,496,868	16.9%
2200 Instructional Staff Support	145,001,099	19,411,148	13.4%	137,960,345	140,134,794	20,897,931	14.9%	134,035,510	135,745,228	24,228,838	17.8%
2300 District Administration	5,786,229	978,904	16.9%	5,205,114	5,375,676	846,012	15.7%	4,621,076	5,165,516	1,053,056	20.4%
2400 School Administration	93,258,499	13,378,176	14.3%	87,953,654	92,101,663	13,991,909	15.2%	86,072,917	90,937,813	17,594,824	19.3%
2500 Business Support	48,516,734	9,329,011	19.2%	43,299,453	48,011,294	9,264,754	19.3%	41,900,407	49,035,430	11,273,508	23.0%
2600 Plant Operations & Maintenance	127,098,715	21,340,587	16.8%	108,680,821	119,102,338	20,312,856	17.1%	109,856,871	122,609,291	22,343,213	18.2%
2700 Transportation	88,033,350	13,044,063	14.8%	80,102,175	86,893,984	11,850,536	13.6%	76,843,086	86,360,384	14,138,464	16.4%
2900 Other Instruction Support	70,869	3,660	5.2%	32,858	32,014	1,316,270	4111.5%	31,659	30,557	4,307	14.1%
3100 Food Service	79,151,429	7,751,107	9.8%	86,854,952	90,621,723	9,461,279	10.4%	64,677,028	89,546,606	10,297,260	11.5%
3200 Daycare Operations	644,792	35,378	5.5%	652,490	651,835	48,956	7.5%	428,716	709,373	67,960	9.6%
3300 Community Services	15,340,631	1,999,269	13.0%	12,224,941	15,475,279	591,237	3.8%	10,594,302	14,807,574	2,523,918	17.0%
4600 Site Improvement	56,073,603	13,791,313	24.6%	49,013,775	34,967,349	14,782,947	42.3%	54,066,234	44,427,243	37,141,991	83.6%
5100 Debt Service	52,370,714	11,102,617	21.2%	54,881,653	52,370,714	16,815,345	32.1%	47,166,053	51,668,297	9,957,894	19.3%
5200 Operating Transfers Out	51,541,740	8,914,380	17.3%	64,978,495	51,798,121	9,145,999	17.7%	51,191,539	51,222,564	7,462,990	14.6%
5300 Contingency	105,075,766	-	0.0%	-	95,651,136	-	0.0%	-	72,174,419	-	0.0%
<b>Total Expenditures</b>	<b>1,620,082,936</b>	<b>194,421,699</b>	<b>12.0%</b>	<b>1,451,958,874</b>	<b>1,581,462,175</b>	<b>212,695,246</b>	<b>13.4%</b>	<b>1,390,699,394</b>	<b>1,526,439,167</b>	<b>270,169,245</b>	<b>17.7%</b>
<b>Ending Fund Balance</b>	<b>112,625,191</b>	<b>206,504,765</b>		<b>273,572,997</b>	<b>115,918,933</b>	<b>210,224,323</b>		<b>276,049,849</b>	<b>97,109,234</b>	<b>158,402,071</b>	

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	146,347,434		Due To Other Funds	(124,867,461)
Investments	61,382,786		Accounts Payable	(2,504,182)
Accounts Receivable	2,551		Accrued Expenditures	<u>(30,325,518)</u>
Due From Other Funds	63,425,673.59			
Inventory	<u>2,640,494</u>		<b>Total Liabilities</b>	(157,697,161)
<b>Total Assets</b>	<u><u>273,798,939</u></u>			
			Fund Balance	
			Beginning Balance	(153,816,598)
			Revenues	(93,789,194)
			Expenditures	<u>131,504,014</u>
			<b>Total Fund Balance</b>	<u>(116,101,778)</u>
			<b>Total Liabilities and Fund Balance</b>	<u><u>(273,798,939)</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	416,651,894	-	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	1,622,721	32.5%	4,895,473	5,000,000	1,840,161	36.8%	5,017,004	5,756,725	2,138,765	37.2%
1117 Motor Vehicle Taxes	29,972,997	4,257,670	14.2%	29,045,275	27,968,388	4,716,874	16.9%	26,860,776	27,268,000	3,694,878	13.6%
1119 Franchise Taxes	11,980,908	-	0.0%	10,793,940	9,626,131	-	0.0%	9,444,437	9,481,754	-	0.0%
1131 Occupational License Taxes	161,100,000	23,138,452	14.4%	156,387,646	160,930,927	21,876,350	13.6%	151,821,629	146,444,000	21,547,482	14.7%
1191 Omitted Property Taxes	5,100,000	-	0.0%	5,073,158	4,737,000	-	0.0%	4,736,565	6,117,000	2,632,203	43.0%
1280 Revenue in Lieu of Taxes	1,922,000	-	0.0%	1,921,774	2,012,000	71,000	3.5%	1,737,381	1,572,370	-	0.0%
1300 Tuition	401,000	65,000	16.2%	393,452	529,000	96,008	18.1%	647,118	841,380	7,966	0.9%
1510 Interest Income	1,900,000	453,591	23.9%	1,918,637	1,900,000	189,558	10.0%	1,383,108	1,500,000	69,841	4.7%
1900 Other Local Revenues	4,283,000	131,014	3.1%	4,336,847	4,126,000	148,671	3.6%	4,132,269	4,273,400	127,819	3.0%
3111 State SEEK Revenues	246,348,362	63,588,420	25.8%	260,406,772	258,776,412	65,530,668	25.3%	266,225,294	273,868,500	68,556,327	25.0%
3129 KSB/KSD Transportation	35,000	-	0.0%	35,605	30,000	-	0.0%	30,206	12,416	-	0.0%
3130 National Board Certification	435,000	-	0.0%	434,848	416,000	-	0.0%	415,545	351,000	-	0.0%
3800 State Utility Taxes	1,748,000	291,285	16.7%	1,747,810	1,748,000	291,308	16.7%	1,747,934	1,748,000	291,330	16.7%
3900 On-Behalf Payments	191,618,724	-	0.0%	192,194,317	190,927,188	-	0.0%	189,562,894	173,469,995	38,523,378	22.2%
4100 Unrestricted Federal Revenues	2,800	2,627	93.8%	2,831	4,700	-	0.0%	4,728	8,300	860	10.4%
5220 Indirect Cost Transfers	6,117,676	238,414	3.9%	6,139,152	5,808,743	890,405	15.3%	6,576,164	6,155,458	1,120,934	18.2%
Total Revenues	1,084,617,361	93,789,194	8.6%	1,073,159,680	1,074,498,304	95,651,003	8.9%	1,053,005,022	1,034,110,428	138,711,783	13.4%
Non-Operating Funds											
Beginning Balance	153,816,598	153,816,598		132,975,573	132,740,500	132,975,573		119,207,881	119,207,881	119,207,881	

		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	%
<b>General Fund Expenditures</b>												
<b>Instruction (Teachers, Classroom Activities &amp; Supplies, Textbooks)</b>												
0100	Salaries	423,076,822	47,151,233	11.1%	409,565,309	426,854,675	54,337,686	12.7%	406,012,498	414,463,922	55,217,803	13.3%
0200	Employee Benefits	159,350,776	2,680,219	1.7%	151,958,621	158,421,684	3,181,297	2.0%	150,374,948	136,541,415	28,484,827	20.9%
0300	Professional/Technical Services	384,550	39,770	10.3%	213,805	407,928	39,425	9.7%	269,358	455,081	51,253	11.3%
0400	Property Services	349,832	46,820	13.4%	340,671	370,454	62,545	16.9%	319,838	356,157	49,267	13.8%
0500	Other Purchased Services	1,114,422	60,300	5.4%	451,237	721,199	66,243	9.2%	546,971	782,013	79,781	10.2%
0600	Supplies	16,098,880	3,622,103	22.5%	8,164,723	14,972,253	3,858,868	25.8%	8,329,399	12,835,966	3,427,917	26.7%
0700	Property	2,867,099	593,725	20.7%	2,505,499	2,150,088	696,478	32.4%	2,170,028	2,806,134	572,193	20.4%
0800	Miscellaneous	613,675	335,555	54.7%	97,848	444,475	7,954	1.8%	115,720	2,385,136	20,926	0.9%
<b>1100</b>	<b>Instruction</b>	<b>603,856,056</b>	<b>54,529,725</b>	<b>9.0%</b>	<b>573,297,713</b>	<b>604,342,756</b>	<b>62,250,496</b>	<b>10.3%</b>	<b>568,138,760</b>	<b>570,625,824</b>	<b>87,903,967</b>	<b>15.4%</b>
<b>Student Support (Attendance, Guidance, Health)</b>												
0100	Salaries	39,251,334	5,638,861	14.4%	37,595,010	38,403,584	6,192,911	16.1%	36,408,712	36,681,432	6,077,851	16.6%
0200	Employee Benefits	14,153,005	340,761	2.4%	13,925,417	13,621,033	333,489	2.4%	13,407,483	12,248,224	2,603,434	21.3%
0300	Professional/Technical Services	1,634,044	12,886	0.8%	1,530,804	1,595,436	17,568	1.1%	1,611,196	1,654,973	78,937	4.8%
0400	Property Services	34,564	145	0.4%	55,690	76,165	600	0.8%	59,858	62,848	1,957	3.1%
0500	Other Purchased Services	164,538	13,910	8.5%	139,162	176,565	20,445	11.6%	140,040	231,197	39,574	17.1%
0600	Supplies	305,567	28,967	9.5%	213,068	244,901	41,442	16.9%	191,732	363,702	25,222	6.9%
0700	Property	39,186	6,881	17.6%	50,599	64,749	3,158	4.9%	76,362	77,865	8,344	10.7%
0800	Miscellaneous	32,574	12,982	39.9%	30,358	34,102	15,246	44.7%	35,263	28,092	16,333	58.1%
<b>2100</b>	<b>Student Support</b>	<b>55,614,812</b>	<b>6,055,393</b>	<b>10.9%</b>	<b>53,540,108</b>	<b>54,216,535</b>	<b>6,624,859</b>	<b>12.2%</b>	<b>51,930,646</b>	<b>51,348,333</b>	<b>8,851,652</b>	<b>17.2%</b>
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>												
0100	Salaries	72,962,824	10,098,558	13.8%	65,994,237	69,183,142	10,617,610	15.3%	64,858,702	67,021,565	10,724,006	16.0%
0200	Employee Benefits	25,340,732	846,201	3.3%	24,675,978	24,469,138	777,423	3.2%	24,086,216	22,263,385	4,721,633	21.2%
0300	Professional/Technical Services	3,491,679	147,679	4.2%	1,075,444	2,816,711	153,822	5.5%	1,124,984	1,373,936	153,771	11.2%
0400	Property Services	75,810	3,335	4.4%	124,305	45,605	11,536	25.3%	67,188	74,799	20,901	27.9%
0500	Other Purchased Services	526,818	87,657	16.6%	380,040	476,944	84,761	17.8%	406,450	467,585	82,376	17.6%
0600	Supplies	3,173,583	706,335	22.3%	2,044,374	2,050,693	564,726	27.5%	2,300,398	2,767,175	583,298	21.1%
0700	Property	2,289,870	1,125,472	49.2%	2,409,920	2,872,943	1,243,109	43.3%	2,124,558	2,565,345	984,190	38.4%
0800	Miscellaneous	115,110	10,541	9.2%	61,167	93,066	11,312	12.2%	69,194	93,226	4,844	5.2%
<b>2200</b>	<b>Instructional Staff Support</b>	<b>107,976,426</b>	<b>13,025,778</b>	<b>12.1%</b>	<b>96,765,465</b>	<b>102,008,242</b>	<b>13,464,299</b>	<b>13.2%</b>	<b>95,037,690</b>	<b>96,627,016</b>	<b>17,275,019</b>	<b>17.9%</b>

		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	2,548,418	614,262	24.1%	2,659,120	2,685,714	492,793	18.3%	2,346,130	2,552,839	531,276	20.8%	
0200	Employee Benefits	1,003,120	63,270	6.3%	1,045,630	637,370	54,302	8.5%	860,875	963,320	184,178	19.1%	
0300	Professional/Technical Services	1,490,067	134,019	9.0%	1,029,427	1,279,852	118,326	9.2%	935,520	1,137,953	185,215	16.3%	
0400	Property Services	-	-		353	-	-		203	210	-	0.0%	
0500	Other Purchased Services	255,820	14,045	5.5%	74,316	245,380	15,930	6.5%	49,404	59,276	10,553	17.8%	
0600	Supplies	95,311	22,346	23.4%	80,180	188,013	44,006	23.4%	68,287	119,339	15,203	12.7%	
0700	Property	210,820	15,147	7.2%	40,609	40,077	2,891	7.2%	21,084	29,008	3,185	11.0%	
0800	Miscellaneous	87,410	82,304	94.2%	82,937	88,800	79,738	89.8%	90,502	93,101	83,986	90.2%	
2300	District Administration	5,690,966	945,393	16.6%	5,012,572	5,165,206	807,986	15.6%	4,372,005	4,955,046	1,013,596	20.5%	
School Administration (Principal's Office)													
0100	Salaries	61,730,590	10,582,919	17.1%	59,304,825	61,117,747	11,088,575	18.1%	58,236,133	60,493,052	11,575,648	19.1%	
0200	Employee Benefits	22,974,988	1,157,111	5.0%	22,734,424	22,086,609	1,214,734	5.5%	21,925,375	21,181,618	4,386,912	20.7%	
0300	Professional/Technical Services	206,872	38,032	18.4%	248,212	262,306	32,078	12.2%	399,709	468,324	93,678	20.0%	
0400	Property Services	387,742	107,752	27.8%	342,886	492,036	107,971	21.9%	285,231	429,070	55,059	12.8%	
0500	Other Purchased Services	808,754	200,314	24.8%	793,983	806,421	174,621	21.7%	712,301	884,863	207,404	23.4%	
0600	Supplies	5,436,163	869,683	16.0%	2,789,148	5,592,540	1,016,675	18.2%	2,624,323	4,893,322	876,116	17.9%	
0700	Property	1,254,817	309,230	24.6%	1,454,878	1,488,178	312,850	21.0%	1,652,518	2,150,362	353,875	16.5%	
0800	Miscellaneous	134,898	24,174	17.9%	70,957	124,090	17,806	14.3%	69,738	108,945	19,937	18.3%	
2400	School Administration	92,934,824	13,289,215	14.3%	87,739,313	91,969,927	13,965,310	15.2%	85,905,328	90,609,556	17,568,629	19.4%	
Business Support (Finance, Human Resources, IT)													
0100	Salaries	21,709,062	4,174,309	19.2%	19,804,786	20,655,842	3,836,485	18.6%	17,158,490	18,176,620	3,713,656	20.4%	
0200	Employee Benefits	9,660,972	1,245,465	12.9%	10,220,972	9,254,584	865,632	9.4%	10,603,921	10,292,532	2,454,084	23.8%	
0300	Professional/Technical Services	1,802,982	207,310	11.5%	1,325,809	1,483,361	312,932	21.1%	1,481,519	1,833,507	181,327	9.9%	
0400	Property Services	495,754	(17,106)	-3.5%	242,126	495,879	(33,409)	-6.7%	277,900	317,539	23,524	7.4%	
0500	Other Purchased Services	6,171,406	2,131,271	34.5%	4,783,862	6,237,636	2,391,440	38.3%	4,492,006	6,896,954	2,472,115	35.8%	
0600	Supplies	2,655,011	319,426	12.0%	1,917,489	2,235,905	486,376	21.8%	1,427,057	1,679,679	1,281	0.1%	
0700	Property	4,045,046	930,787	23.0%	3,392,747	4,873,487	1,184,681	24.3%	4,920,200	6,620,699	2,150,561	32.5%	
0800	Miscellaneous	354,289	5,247	1.5%	293,644	530,157	14,812	2.8%	266,121	488,362	(180)	0.0%	
2500	Business Support	46,894,522	8,996,709	19.2%	41,981,435	45,766,851	9,058,949	19.8%	40,627,214	46,305,892	10,996,368	23.7%	

		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	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	53,530,634	9,141,404	17.1%	47,789,726	49,830,468	8,884,229	17.8%	48,631,070	50,520,251	9,739,980	19.3%
0200	Employee Benefits	23,098,201	2,639,904	11.4%	21,288,991	22,384,048	2,579,769	11.5%	21,083,818	24,360,601	4,236,180	17.4%
0300	Professional/Technical Services	1,580,699	233,434	14.8%	1,007,644	1,272,787	57,863	4.5%	1,233,298	1,421,659	216,907	15.3%
0400	Property Services	17,070,205	3,534,093	20.7%	11,128,486	14,996,177	2,475,266	16.5%	11,213,407	14,299,767	3,176,794	22.2%
0500	Other Purchased Services	2,336,521	(97,346)	-4.2%	1,406,800	2,234,021	(125,352)	-5.6%	1,883,041	2,453,414	(1,101,677)	-44.9%
0600	Supplies	26,092,884	5,167,204	19.8%	23,950,922	26,199,023	5,880,572	22.4%	23,757,112	26,931,669	5,681,467	21.1%
0700	Property	2,921,989	583,675	20.0%	1,700,119	1,934,388	510,155	26.4%	1,821,116	2,308,688	340,557	14.8%
0800	Miscellaneous	195,444	22,018	11.3%	108,203	108,246	17,550	16.2%	102,576	131,389	40,631	30.9%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>126,826,577</b>	<b>21,224,386</b>	<b>16.7%</b>	<b>108,380,891</b>	<b>118,959,158</b>	<b>20,280,052</b>	<b>17.0%</b>	<b>109,725,438</b>	<b>122,427,439</b>	<b>22,330,839</b>	<b>18.2%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	44,977,264	6,060,707	13.5%	43,689,512	41,497,785	6,461,139	15.6%	42,737,900	43,430,670	7,023,111	16.2%
0200	Employee Benefits	17,543,827	1,861,113	10.6%	20,485,597	18,532,236	1,702,079	9.2%	19,366,203	19,242,826	3,249,190	16.9%
0300	Professional/Technical Services	121,952	(91,807)	-75.3%	(3,337,570)	117,836	(1,065,716)	-904.4%	(1,831,680)	120,350	(997,089)	-828.5%
0400	Property Services	47,202	4,965	10.5%	30,421	49,008	6,528	13.3%	13,374	33,136	699	2.1%
0500	Other Purchased Services	3,213,898	1,073,140	33.4%	3,435,961	2,861,115	1,356,914	47.4%	2,888,484	4,345,752	1,296,402	29.8%
0600	Supplies	9,052,875	1,190,700	13.2%	9,254,747	12,412,107	2,052,984	16.5%	10,476,858	13,051,897	2,075,474	15.9%
0700	Property	11,531,909	2,714,866	23.5%	3,393,109	10,026,077	293,620	2.9%	910,249	4,723,343	301,980	6.4%
0800	Miscellaneous	227,100	13,594	6.0%	47,256	262,797	4,836	1.8%	44,329	287,987	5,913	2.1%
<b>2700</b>	<b>Transportation</b>	<b>86,716,027</b>	<b>12,827,278</b>	<b>14.8%</b>	<b>76,999,033</b>	<b>85,758,961</b>	<b>10,812,384</b>	<b>12.6%</b>	<b>74,605,717</b>	<b>85,235,961</b>	<b>12,955,680</b>	<b>15.2%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	60,614	3,507	5.8%	31,186	30,301	4,037	13.3%	30,114	29,038	4,098	14.1%
0200	Employee Benefits	10,255	153	1.5%	1,672	1,713	186	10.9%	1,545	1,519	209	13.8%
<b>2900</b>	<b>Other Instruction Support</b>	<b>70,869</b>	<b>3,660</b>	<b>5.2%</b>	<b>32,858</b>	<b>32,014</b>	<b>4,223</b>	<b>13.2%</b>	<b>31,659</b>	<b>30,557</b>	<b>4,307</b>	<b>14.1%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	-	-		3,167	-	363		-	28,400	-	0.0%
0200	Employee Benefits	-	-		460	-	88		-	9,596	-	0.0%
0800	Miscellaneous	12,000	-		16,659	12,000	-		10,599	-	-	
<b>3100</b>	<b>Food Service</b>	<b>12,000</b>	<b>-</b>	<b>0.0%</b>	<b>20,286</b>	<b>12,000</b>	<b>451</b>	<b>3.8%</b>	<b>10,599</b>	<b>37,996</b>	<b>-</b>	<b>0.0%</b>

		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	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>												
0100	Salaries	2,042,796	382,911	18.7%	1,759,116	2,047,890	394,364	19.3%	1,837,644	2,029,658	441,158	21.7%
0200	Employee Benefits	743,923	34,480	4.6%	727,534	661,072	34,791	5.3%	658,870	687,787	157,301	22.9%
0300	Professional/Technical Services	8,350	-	0.0%	1,394	1,360	99	7.3%	(5,003)	350	50	14.3%
0400	Property Services	1,350	-	0.0%	-	-	-		670	790	-	0.0%
0500	Other Purchased Services	17,292	5,016	29.0%	7,773	15,480	696	4.5%	4,234	12,460	4,104	32.9%
0600	Supplies	15,468	2,363	15.3%	11,779	15,265	731	4.8%	4,054	21,763	1,140	5.2%
0700	Property	8,374	3,070	36.7%	3,199	5,317	1,270	23.9%	6,185	7,781	-	0.0%
0800	Miscellaneous	30,566	-	0.0%	59	4,059	(36)	-0.9%	10,955	15,513	(87)	-0.6%
<b>3300</b>	<b>Community Services</b>	<b>2,868,119</b>	<b>427,840</b>	<b>14.9%</b>	<b>2,510,854</b>	<b>2,750,443</b>	<b>431,915</b>	<b>15.7%</b>	<b>2,517,609</b>	<b>2,776,102</b>	<b>603,666</b>	<b>21.7%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	727,025	138,177	19.0%	685,229	700,341	127,628	18.2%	675,043	676,429	151,342	22.4%
0200	Employee Benefits	270,527	21,384	7.9%	264,345	199,879	18,162	9.1%	252,182	1,750,813	50,734	2.9%
0300	Professional/Technical Services	4,900	875	17.9%	1,951	2,900	-	0.0%	-	-	-	
0400	Property Services	1,000	-	0.0%	903	1,000	-	0.0%	-	-	-	
0500	Other Purchased Services	18,200	1,270	7.0%	12,403	19,128	-	0.0%	-	-	-	
0600	Supplies	24,025	3,685	15.3%	14,348	23,401	-	0.0%	-	-	-	
0700	Property	25,226	12,346	48.9%	3,847	18,000	-	0.0%	-	-	-	
0800	Miscellaneous	2,700	900	33.3%	1,200	2,700	-	0.0%	-	-	-	
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,073,603</b>	<b>178,637</b>	<b>16.6%</b>	<b>984,226</b>	<b>967,349</b>	<b>145,790</b>	<b>15.1%</b>	<b>927,225</b>	<b>2,427,243</b>	<b>202,076</b>	<b>8.3%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>2,000,687</b>	<b>-</b>	<b>0.0%</b>	<b>5,053,901</b>	<b>1,955,368</b>	<b>-</b>	<b>0.0%</b>	<b>5,407,440</b>	<b>2,512,675</b>	<b>135,000</b>	<b>5.4%</b>
<b>5300</b>	<b>Contingency</b>	<b>105,075,766</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>95,651,136</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>72,174,419</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,237,611,254</b>	<b>131,504,014</b>	<b>10.6%</b>	<b>1,052,318,655</b>	<b>1,209,555,946</b>	<b>137,846,714</b>	<b>11.4%</b>	<b>1,039,237,330</b>	<b>1,148,094,059</b>	<b>179,840,799</b>	<b>15.7%</b>
<b>Ending Fund Balance</b>		<b>822,705</b>	<b>116,101,778</b>		<b>153,816,598</b>	<b>(2,317,142)</b>	<b>90,779,862</b>		<b>132,975,573</b>	<b>5,224,250</b>	<b>78,078,865</b>	



### Special Revenue Fund (2) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	39,326,520		Due To Other Funds	(34,709,784)
	Accounts Receivable	<u>633,737</u>		Accounts Payable	<u>(1,151,901)</u>
			<b>Total Liabilities</b>		(35,861,685)
<b>Total Assets</b>		<u><u>39,960,256</u></u>			
			Fund Balance		
			Beginning Balance		(12,971,802)
			Revenues		(11,893,415)
			Expenditures		<u>20,766,646</u>
			<b>Total Fund Balance</b>		<u>(4,098,571)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(39,960,256)</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	%
<b>Special Revenue Fund</b>											
<b>Special Revenue Fund Revenues</b>											
1510 Interest Income	453	1,173	258.9%	7,615	4,498	1,747	38.8%	5,630	1,397	639	45.7%
1700 Student Fees	30,977	-	0.0%	-	52,321	-	0.0%	120	68,383	-	0.0%
1900 Local Grants and Contributions	4,419,582	680,733	15.4%	10,059,989	5,823,951	489,663	8.4%	9,339,816	4,475,407	538,330	12.0%
3200 State Grants	35,608,650	6,329,424	17.8%	36,817,000	35,901,214	7,047,576	19.6%	36,489,591	33,565,096	7,353,115	21.9%
4300 Direct Federal Grants	16,254,580	2,752,822	16.9%	16,762,516	17,262,769	1,320,582	7.6%	16,335,656	15,695,057	1,299,347	8.3%
4500 Federal Grants Through State	78,130,357	2,002,602	2.6%	74,822,375	74,270,486	3,960,816	5.3%	76,354,713	74,593,805	7,727,762	1.7%
4700 Federal Grants Thru Intermediary	665,348	121,742	18.3%	1,287,600	1,098,323	193,737	17.6%	1,029,222	631,688	237,997	1223.4%
4810 Medicaid Reimbursement	5,155,059	-	0.0%	2,082,200	3,757,692	154,107	4.1%	2,021,973	2,048,478	287,945	11.6%
5210 Operating Transfers In	1,910,687	4,919	0.3%	1,959,415	2,421,000	459	0.0%	2,308,124	2,454,264	135,000	11.7%
<b>Total Revenues</b>	<b>142,175,693</b>	<b>11,893,415</b>	<b>8.4%</b>	<b>143,798,710</b>	<b>140,592,254</b>	<b>13,168,687</b>	<b>9.4%</b>	<b>143,884,845</b>	<b>133,533,575</b>	<b>17,580,135</b>	<b>13.2%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>12,971,802</b>	<b>12,971,802</b>	<b>100.0%</b>	<b>14,710,507</b>	<b>14,710,507</b>	<b>14,710,507</b>	<b>100.0%</b>	<b>10,620,148</b>	<b>10,620,148</b>	<b>10,620,148</b>	<b>100.0%</b>
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	84,695,440	11,698,802	13.8%	83,822,680	81,849,147	13,007,536	15.9%	82,308,738	81,840,472	14,362,803	17.5%
2100 Student Support	4,006,626	590,399	14.7%	5,966,973	4,908,966	1,133,592	23.1%	4,538,092	3,244,671	645,216	19.9%
2200 Instructional Staff Support	36,526,614	6,373,421	17.4%	41,027,083	37,640,646	7,394,238	19.6%	38,775,743	33,029,655	6,891,820	20.9%
2300 District Administration	95,263	33,511	35.2%	192,542	210,470	38,026	18.1%	249,071	72,873	39,460	54.1%
2400 School Administration	323,675	88,961	27.5%	214,341	131,736	26,599	20.2%	167,589	146,680	26,195	17.9%
2500 Business Support	1,622,212	332,302	20.5%	1,318,018	2,244,443	205,805	9.2%	1,273,193	1,271,209	277,140	21.8%
2600 Plant Operations & Maintenance	161,946	92,380	57.0%	236,748	34,900	27,284	78.2%	79,896	25,700	1,967	7.7%
2700 Transportation	1,317,323	216,785	16.5%	3,103,142	1,135,023	1,038,152	91.5%	2,237,369	2,024,350	1,182,784	58.4%
3300 Community Services	10,160,144	1,239,367	12.2%	7,162,197	9,623,185	1,312,047	0.0%	7,188,039	9,057,013	1,354,704	0.0%
4600 Site Improvement	-	-		-	-	-		49,678	-	1,949	
5200 Operating Transfers Out	2,769,053	100,718	3.6%	2,493,691	3,036,753	360,238	11.9%	2,927,078	2,933,826	553,595	0.0%
<b>Total Expenditures</b>	<b>141,678,296</b>	<b>20,766,646</b>	<b>14.7%</b>	<b>145,537,415</b>	<b>140,815,269</b>	<b>24,543,517</b>	<b>17.4%</b>	<b>139,794,486</b>	<b>133,646,449</b>	<b>25,337,633</b>	<b>19.0%</b>
<b>Ending Fund Balance</b>	<b>13,469,199</b>	<b>4,098,571</b>		<b>12,971,802</b>	<b>14,487,492</b>	<b>3,335,677</b>		<b>14,710,507</b>	<b>10,507,274</b>	<b>2,862,650</b>	

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

Assets		Liabilities	
Due From Other Funds	<u>2,201,872</u>	Accounts Payable	<u>(53,517)</u>
<b>Total Assets</b>	<u><u>2,201,872</u></u>	<b>Total Liabilities</b>	<u>(53,517)</u>
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(1,130,073)
		Expenditures	<u>321,896</u>
		<b>Total Fund Balance</b>	<u>(2,148,355)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,201,872)</u></u>

District Activity Funds include adult-directed funds collected at our schools. These include class fees, registration fees, and general receipts. Fund was new in 2014-15.

**Capital Outlay Fund (310) Balance Sheet**

Fund Balance	
Beginning Balance	-
Revenues	(4,355,000)
Expenditures	<u>4,355,000</u>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>-</u></u>

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

	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	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	410,240	1,078,940	263.0%	2,303,562	-	697,762		1,447,241	-	464,756	
1900 Local Grants and Contributions	29,847	51,133	171.3%	202,260	-	14,669		189,643	-	6,308	
<b>Total Revenues</b>	<b>440,087</b>	<b>1,130,073</b>	<b>256.8%</b>	<b>2,505,822</b>	<b>-</b>	<b>712,431</b>		<b>1,636,884</b>	<b>-</b>	<b>471,064</b>	
<b>Non-Operating Funds</b>											
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%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	2,780,686	298,075	10.7%	2,042,636	1,921,057	251,677	13.1%	1,256,914	-	192,397	
2600 Plant Operations & Maintenance	110,192	23,821	21.6%	63,182	108,280	5,520	5.1%	51,537	-	10,407	
<b>Total Expenditures</b>	<b>2,890,878</b>	<b>321,896</b>	<b>11.1%</b>	<b>2,105,818</b>	<b>2,029,337</b>	<b>257,197</b>	<b>12.7%</b>	<b>1,308,451</b>	<b>-</b>	<b>202,804</b>	
<b>Ending Fund Balance</b>	<b>(1,110,613)</b>	<b>2,148,355</b>		<b>1,340,178</b>	<b>(1,089,163)</b>	<b>1,395,408</b>	-128.1%	<b>940,174</b>	<b>-</b>	<b>268,260</b>	
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
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%
<b>Total Revenues</b>	<b>8,727,000</b>	<b>4,355,000</b>	<b>49.9%</b>	<b>8,715,087</b>	<b>8,727,000</b>	<b>4,354,910</b>	<b>49.9%</b>	<b>8,718,544</b>	<b>8,730,000</b>	<b>4,363,900</b>	<b>50.0%</b>
<b>Capital Outlay Expenditures</b>											
5200 Operating Transfers Out	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	2,179,839	25.0%
<b>Total Expenditures</b>	<b>8,727,000</b>	<b>4,355,000</b>	<b>49.9%</b>	<b>8,715,087</b>	<b>8,727,000</b>	<b>4,354,910</b>	<b>49.9%</b>	<b>8,718,544</b>	<b>8,730,000</b>	<b>2,179,839</b>	<b>25.0%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>2,184,061</b>	

**Building Fund (320) Balance Sheet**

Liabilities		Fund Balance	
Due To Other Funds	(172,046)	Beginning Balance	(1,092,049)
		Revenues	(2,420)
<b>Total Liabilities</b>	<u>(172,046)</u>	Expenditures	<u>1,266,515</u>
		<b>Total Fund Balance</b>	<u>172,046</u>
		<b>Total Liabilities and Fund Balance</b>	<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	28,850,453	Due To Other Funds	(14,499,652)
Due From Other Funds	<u>73,829,473</u>	Accounts Payable	<u>(76,338)</u>
<b>Total Assets</b>	<u>102,679,926</u>	<b>Total Liabilities</b>	(14,575,990)
		Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(58,442)
		Expenditures	<u>16,662,208</u>
		<b>Total Fund Balance</b>	<u>(88,103,936)</u>
		<b>Total Liabilities and Fund Balance</b>	<u>(102,679,926)</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	%
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	1,266,515	3.7%	41,724,548	34,680,000	563,481	1.6%	26,812,943	32,950,714	355,757	1.1%
34,680,000	1,266,515	3.7%	41,724,548	34,680,000	563,481	1.6%	26,812,943	32,950,714	355,757	1.1%
1,092,049	(172,046)		1,092,049	7,338,517	6,779,761		7,338,517	243,712	(47,676)	
-	58,442		420,989	-	49,659		288,517	-	17,451	
-	-		73,261	-	202,917		3,823,798	1,605,101	209,872	13.1%
55,000,000	-	0.0%	44,955,100	34,000,000	7,120,000	20.9%	55,015,000	45,093,293	-	0.0%
-	-		18,653,921	-	1,175,460		4,543,586	-	-	
55,000,000	58,442	0.1%	64,103,271	34,000,000	8,548,036	25.1%	63,670,901	46,698,394	227,323	0.5%
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	13,612,676	24.8%	48,029,549	34,000,000	14,637,157	43.1%	53,089,331	47,216,836	36,937,966	78.2%
-	-		7,441,330	-	7,246,051		449,001	-	221,743	
-	3,049,532		3,340,396	-	3,336,744		3,671,461	-	3,671,460	
55,000,000	16,662,208	30.3%	58,811,275	34,000,000	25,219,952	74.2%	57,209,793	47,216,836	40,831,169	86.5%
104,707,702	88,103,936		104,707,702	99,415,706	82,743,790		99,415,706	84,954,598	52,350,752	

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

Fund Balance	
Beginning Balance	-
Revenues	(11,055,466)
Expenditures	<u>11,055,466</u>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<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	9,122,630	Due To Other Funds	(5,534,343)
Accounts Receivable	91,931	Accounts Payable	(236,465)
Inventory	2,497,620	Bonds Payable	(2,237,861)
Equipment, Net of Depreciation	20,504,425	Unfunded Pension Liability	(36,374,701)
Deferred Outflows - Pension Contributions	<u>6,781,075</u>	Deferred Inflows - Pension Investments	<u>(801,330)</u>
<b>Total Assets</b>	<u><u>38,997,681</u></u>	<b>Total Liabilities</b>	(45,184,699)
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(4,832,480)
		Expenditures	<u>7,935,954</u>
		<b>Total Fund Balance</b>	<u>6,187,018</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(38,997,681)</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	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
3900 KSFCC Debt Contributions	7,900,000	2,384,419	30.2%	9,709,125	7,900,000	1,900,368	24.1%	9,449,764	7,200,000	1,913,343	26.6%
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	8,671,047	20.0%	35,126,062	43,407,000	7,599,455	17.5%	34,659,363	41,680,714	7,731,835	18.6%
<b>Total Revenues</b>	<b>52,370,714</b>	<b>11,055,466</b>	<b>21.1%</b>	<b>47,440,323</b>	<b>52,370,714</b>	<b>9,499,823</b>	<b>18.1%</b>	<b>46,717,052</b>	<b>50,530,714</b>	<b>9,645,178</b>	<b>19.1%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	52,370,714	11,055,466	21.1%	47,440,323	52,370,714	9,499,823	18.1%	46,717,052	50,530,714	9,645,178	19.1%
<b>Total Expenditures</b>	<b>52,370,714</b>	<b>11,055,466</b>	<b>21.1%</b>	<b>47,440,323</b>	<b>52,370,714</b>	<b>9,499,823</b>	<b>18.1%</b>	<b>46,717,052</b>	<b>50,530,714</b>	<b>9,645,178</b>	<b>19.1%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service Enterprise Fund</b>											
<b>Food Service Revenues</b>											
1510 Interest Income	70,000	24,594	35.1%	65,491	-	8,712		28,291	28,291	3,337	11.8%
1600 Food Sales	6,000,000	532,161	8.9%	3,685,798	5,390,000	786,237	14.6%	4,031,184	7,918,523	934,022	11.8%
1900 Local Contributions	30,000	(5,814)	-19.4%	34,127	-	2,082		53,324	66,610	20,911	31.4%
3200 State Grants	3,687,631	-	0.0%	-	-	-		486,438	-	-	
3900 On-Behalf Payments	-	-		3,687,631	3,475,939	-	0.0%	3,494,478	3,471,962	750,525	21.6%
4500 Federal Grants Through State	67,238,218	4,281,539	6.4%	55,298,421	63,069,064	11,302,386	17.9%	53,236,062	59,867,415	10,717,676	17.9%
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%
<b>Total Revenues</b>	<b>77,025,849</b>	<b>4,832,480</b>	<b>6.3%</b>	<b>68,991,074</b>	<b>71,935,003</b>	<b>12,099,417</b>	<b>16.8%</b>	<b>67,689,412</b>	<b>74,772,436</b>	<b>12,426,471</b>	<b>16.6%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(3,083,544)</b>	<b>(3,083,544)</b>	<b>100.0%</b>	<b>18,410,461</b>	<b>18,410,461</b>	<b>18,410,461</b>	<b>100.0%</b>	<b>19,036,564</b>	<b>19,036,564</b>	<b>19,036,564</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	79,139,429	7,751,107	9.8%	86,834,666	90,609,723	9,460,828	10.4%	64,666,429	89,395,207	10,297,260	11.5%
5100 Debt Service	-	47,151		-	-	69,471		-	1,137,583	90,973	8.0%
5200 Operating Transfers Out	3,360,000	137,696	4.1%	3,650,413	3,394,000	530,167	15.6%	3,649,086	3,994,563	567,339	
<b>Total Expenditures</b>	<b>82,499,429</b>	<b>7,935,954</b>	<b>9.6%</b>	<b>90,485,079</b>	<b>94,003,723</b>	<b>10,060,466</b>	<b>10.7%</b>	<b>68,315,515</b>	<b>94,527,353</b>	<b>10,955,572</b>	<b>11.6%</b>
<b>Ending Fund Balance</b>	<b>(8,557,124)</b>	<b>(6,187,018)</b>		<b>(3,083,544)</b>	<b>(3,658,259)</b>	<b>20,449,412</b>		<b>18,410,461</b>	<b>(4,210,570)</b>	<b>20,507,463</b>	



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

Assets		Liabilities	
Due From Other Funds	354,713	Unfunded Pension Liability	(432,466)
Deferred Outflows - Pension Contributions	<u>85,155</u>	Deferred Inflows - Pension Investments	<u>(11,368)</u>
<b>Total Assets</b>	<b><u>439,869</u></b>	<b>Total Liabilities</b>	<b>(443,834)</b>
		Fund Balance	
		Beginning Balance	(13,280)
		Revenues	(18,133)
		Expenditures	<u>35,378</u>
		<b>Total Fund Balance</b>	<b><u>3,965</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(439,869)</u></b>

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	<u>65,321</u>	Due To Other Funds	(99,170)
<b>Total Assets</b>	<b><u>65,321</u></b>	Fund Balance	
		Beginning Balance	(40,672)
		Revenues	(4,581)
		Expenditures	<u>79,102</u>
		<b>Total Fund Balance</b>	<b><u>33,849</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(65,321)</u></b>

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	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	228,042	210	0.1%	66,756	590,994	680	0.1%	22,764	22,764	-	0.0%
3200 State Grants	-	17,923		307,840	18,741	18,741	100.0%	497,633	497,633	39,877	8.0%
3900 On-Behalf Payments	44,792	-	0.0%	44,792	42,101	-	0.0%	42,140	47,964	10,040	20.9%
<b>Total Revenues</b>	<b>272,834</b>	<b>18,133</b>	<b>6.6%</b>	<b>419,388</b>	<b>651,836</b>	<b>19,421</b>	<b>3.0%</b>	<b>562,537</b>	<b>568,361</b>	<b>49,917</b>	<b>8.8%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	13,280	13,280	100.0%	246,382	246,382	246,382	100.0%	112,561	112,561	112,561	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	644,792	35,378	5.5%	652,490	651,835	48,956	7.5%	428,716	799,932	67,960	8.5%
<b>Total Expenditures</b>	<b>644,792</b>	<b>35,378</b>	<b>5.5%</b>	<b>652,490</b>	<b>651,835</b>	<b>48,956</b>	<b>7.5%</b>	<b>428,716</b>	<b>799,932</b>	<b>67,960</b>	<b>8.5%</b>
<b>Ending Fund Balance</b>	<b>(358,678)</b>	<b>(3,965)</b>		<b>13,280</b>	<b>246,383</b>	<b>216,847</b>		<b>246,382</b>	<b>(119,010)</b>	<b>94,518</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	-	2,281		20,643	39,850	1,419	3.6%	32,096	30,096	2,096	7.0%
1900 Local Contributions	2,375	2,300	96.8%	30,075	-	30		35,750	22,955	455	2.0%
3900 On-Behalf Payments	3,987	-	0.0%	3,987	4,627	-	0.0%	4,627	9,185	1,999	21.8%
5210 Operating Transfers In	95,000	-	0.0%	101,343	93,175	-	0.0%	95,170	97,170	-	0.0%
<b>Total Revenues</b>	<b>101,362</b>	<b>4,581</b>	<b>4.5%</b>	<b>156,048</b>	<b>137,652</b>	<b>1,449</b>	<b>1.1%</b>	<b>167,643</b>	<b>159,406</b>	<b>4,550</b>	<b>2.9%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	40,672	40,672	100.0%	27,140	27,140	27,140	100.0%	16,073	16,073	16,073	100.0%
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	101,270	75,000	74.1%	103,722	115,046	-	0.0%	112,412	37,942	3,674	9.7%
2200 Instructional Staff Support	36,778	-	0.0%	613	16,364	-	0.0%	4,556	59,528	-	0.0%
2700 Transportation	-	-		-	-	-		-	93	-	
3300 Community Services	52,087	4,102	7.9%	38,181	39,850	3,902	9.8%	39,608	42,139	4,533	10.8%
<b>Total Expenditures</b>	<b>190,135</b>	<b>79,102</b>	<b>41.6%</b>	<b>142,516</b>	<b>171,260</b>	<b>3,902</b>	<b>2.3%</b>	<b>156,576</b>	<b>139,702</b>	<b>8,207</b>	<b>5.9%</b>
<b>Ending Fund Balance</b>	<b>(48,101)</b>	<b>(33,849)</b>		<b>40,672</b>	<b>(6,468)</b>	<b>24,687</b>		<b>27,140</b>	<b>35,777</b>	<b>12,416</b>	

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

Assets			Liabilities		
	Cash	164,239		Due To Other Funds	(7,503)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Unfunded Pension Liabilities	(28,086)
				Deferred Inflows - Pension Investments	<u>(6,824)</u>
<b>Total Assets</b>		<u><u>184,760</u></u>			(42,413)
				Fund Balance	
				Beginning Balance	(158,393)
				Revenues	(5,810)
				Expenditures	<u>21,856</u>
			<b>Total Fund Balance</b>		<u>(142,347)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(184,760)</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	475,057		Unfunded Pension Liabilities	(762,823)
	Deferred Outflows - Pension Contributions	<u>160,777</u>		Deferred Inflows - Pension Investments	<u>(24,343)</u>
<b>Total Assets</b>		<u><u>635,834</u></u>	<b>Total Liabilities</b>		(787,165)
				Fund Balance	
				Beginning Balance	268,966
				Revenues	(207,339)
				Expenditures	<u>89,704</u>
			<b>Total Fund Balance</b>		<u>151,331</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(635,834)</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	%
338	338	100.0%	1,326	221	221	100.0%	607	607	73	12.0%
279,029	5,472	2.0%	230,087	449,779	88,562	19.7%	300,487	305,139	115,321	37.8%
34,618	-	0.0%	34,618	38,142	-	0.0%	38,457	77,780	17,233	22.2%
-	-		-	-	-		-	-	-	
313,985	5,810	1.9%	266,031	488,142	88,783	18.2%	339,551	383,526	132,627	34.6%
158,393	158,393	100.0%	86,409	86,409	86,409	100.0%	12,029	12,029	12,029	100.0%
19,821	4,988	25.2%	26,404	13,600	5,665	41.7%	42,663	42,727	3,678	8.6%
461,281	11,949	2.6%	167,184	469,542	39,394	8.4%	217,521	480,053	61,999	12.9%
5,000	4,919	98.4%	459	5,000	459	9.2%	4,987	5,000	-	0.0%
486,102	21,856	4.5%	194,047	488,142	45,518	9.3%	265,171	527,780	65,677	12.4%
(13,724)	142,347		158,393	86,409	129,674		86,409	(132,225)	78,979	
747,650	207,339	27.7%	902,635	785,756	106,097	13.5%	739,239	746,295	65,903	8.8%
146,311	-	0.0%	146,311	121,392	-	0.0%	122,302	108,593	23,611	21.7%
-	-		-	-	-		24,230	-	-	
893,961	207,339	23.2%	1,048,946	907,148	106,097	11.7%	885,771	854,888	89,514	10.5%
(268,966)	(268,966)	100.0%	-	-	-		-	-	-	
1,044,055	89,704	8.6%	1,317,912	907,148	95,390	10.5%	885,771	885,681	117,635	13.3%
-	-		-	-	-		-	-	-	
1,044,055	89,704	8.6%	1,317,912	907,148	95,390	10.5%	885,771	885,681	117,635	13.3%
(419,060)	(151,331)		(268,966)	-	10,707		-	(30,793)	(28,121)	

**Trust & Agency Fund (60 & 7000) Balance Sheet**

Assets			Liabilities		
	Cash	1,776,127		Accounts Payable	<u>(2,426)</u>
	Due From Other Funds	<u>684,286</u>			
<b>Total Assets</b>		<u><u>2,460,413</u></u>	<b>Total Liabilities</b>		(2,426)
			Fund Balance		
			Beginning Balance		(2,784,833)
			Revenues		(1,114)
			Expenditures		<u>327,960</u>
			<b>Total Fund Balance</b>		<u>(2,457,987)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(2,460,413)</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	%
26,368	1,114	4.2%	2,990	24,700	566	2.3%	1,734	26,368	214	0.8%
2,489,916	-	0.0%	3,396,572	2,553,579	2,614,372	102.4%	836,604	2,489,916	79,276	3.2%
2,516,284	1,114	0.0%	3,399,562	2,578,279	2,614,938	101.4%	838,338	2,516,284	79,490	3.2%
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%
2,260,281	327,960	14.5%	2,513,709	3,061,801	155,420	5.1%	849,046	2,339,630	561,015	24.0%
2,260,281	327,960	14.5%	2,513,709	3,061,801	155,420	5.1%	849,046	2,339,630	561,015	24.0%
3,040,836	2,457,987		2,784,833	1,415,458	4,358,498		1,898,980	2,086,342	1,428,163	