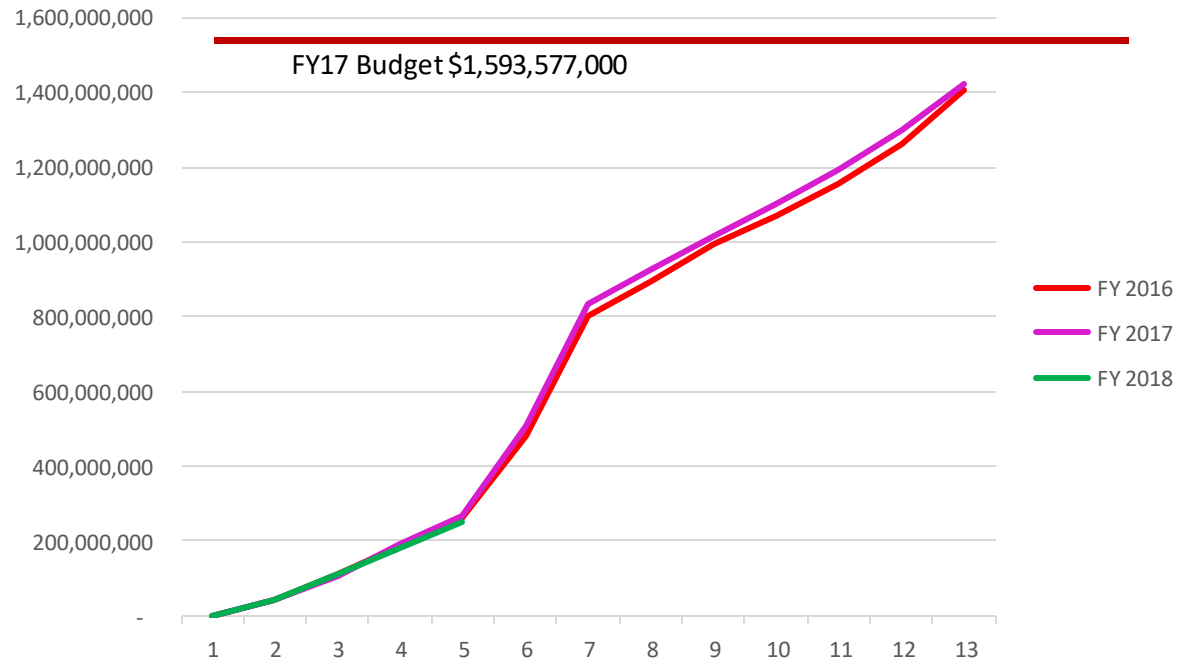
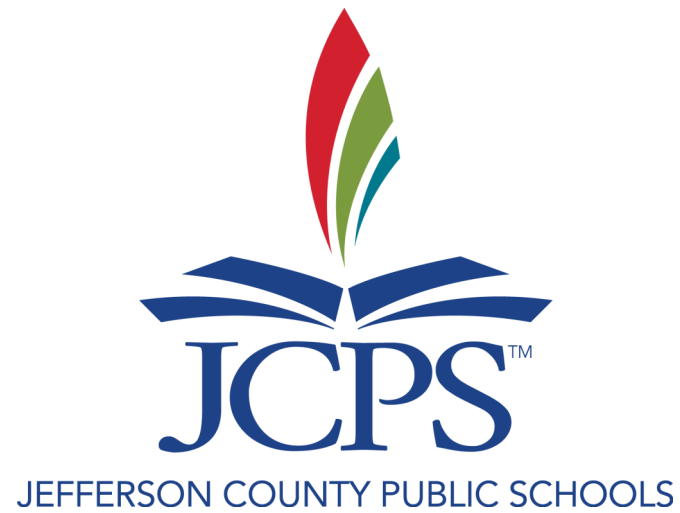
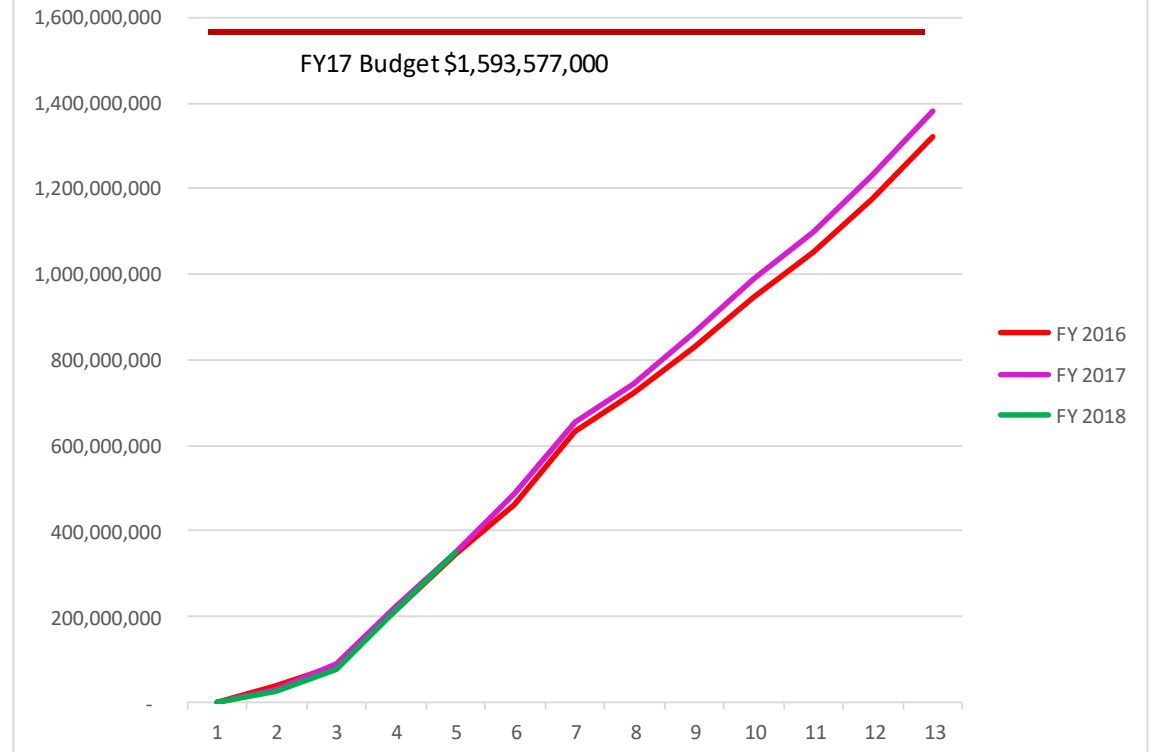


Comparative Revenues by Month (All Funds)



October Financial Report

Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through October 31, 2017

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
All Funds Revenues											
Local Sources											
Property Taxes	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	37,383,207	23.2%	156,387,646	160,930,927	34,907,943	21.7%	151,821,629	148,215,000	33,834,424	22.8%
Other Taxes	53,975,905	9,418,748	17.4%	51,729,620	49,343,519	9,315,278	18.9%	47,796,163	51,920,531	11,006,661	21.2%
Local Grants	7,667,184	1,218,009	15.9%	13,658,821	8,377,530	3,506,454	41.9%	10,366,063	8,806,132	965,435	11.0%
State Sources											
SEEK Program	246,348,362	83,830,769	34.0%	260,406,772	258,776,412	87,510,894	33.8%	266,225,294	267,066,168	90,411,417	33.9%
Other State Revenues	242,287,986	78,448,732	32.4%	244,169,846	241,630,344	74,705,612	30.9%	241,650,789	223,316,857	67,464,213	30.2%
KSFCC Allocation	7,900,000	5,000,161	63.3%	9,709,125	7,900,000	3,877,593	49.1%	9,449,764	7,200,000	3,859,949	53.6%
Federal Grants	168,720,708	20,158,019	11.9%	156,079,252	160,522,048	24,885,710	15.5%	154,960,283	157,653,800	35,228,552	22.3%
Interest	1,998,038	742,676	37.2%	2,417,048	1,929,419	305,449	15.8%	1,707,887	1,107,418	133,327	12.0%
Other Sources	119,950,284	15,681,633	13.1%	122,217,438	97,898,318	25,015,907	25.6%	121,680,444	96,571,762	19,080,140	19.8%
Total Revenues	1,460,900,361	251,881,954	17.2%	1,449,482,022	1,421,566,332	264,030,840	18.6%	1,422,024,248	1,378,823,406	261,984,118	19.0%
Non-Operating Funds											
Beginning Balance	273,364,444	273,364,444	100.0%	276,049,849	275,814,776	276,049,849	100.1%	244,724,995	244,724,995	244,802,144	100.0%
All Funds Expenditures											
1100 Instruction	694,600,596	162,634,329	23.4%	660,611,067	689,148,754	167,731,605	24.3%	652,745,258	655,877,176	165,509,335	25.2%
2100 Student Support	59,862,346	14,872,498	24.8%	59,507,081	59,125,501	15,973,400	27.0%	56,468,738	56,121,696	14,856,653	26.5%
2200 Instructional Staff Support	146,669,211	37,228,448	25.4%	137,960,345	140,134,794	36,686,633	26.2%	134,035,510	135,745,228	35,344,897	26.0%
2300 District Administration	5,450,099	1,567,066	28.8%	5,205,114	5,375,676	1,346,711	25.1%	4,621,076	5,165,516	1,367,671	26.5%
2400 School Administration	93,004,933	24,920,190	26.8%	87,953,654	92,101,663	25,164,422	27.3%	86,072,917	90,937,813	25,195,963	27.7%
2500 Business Support	48,778,714	13,752,508	28.2%	43,508,006	48,011,294	13,222,843	27.5%	41,900,407	49,035,430	13,850,305	28.2%
2600 Plant Operations & Maintenance	127,037,499	32,470,802	25.6%	108,680,821	119,102,338	30,813,545	25.9%	109,856,871	122,609,291	31,260,246	25.5%
2700 Transportation	88,017,261	23,065,368	26.2%	80,102,175	86,893,984	20,439,033	23.5%	76,843,086	86,360,384	21,165,790	24.5%
2900 Other Instruction Support	31,929	7,184	22.5%	32,858	32,014	7,603	23.8%	31,659	30,557	7,608	24.9%
3100 Food Service	79,148,997	15,990,548	20.2%	86,854,952	90,621,723	16,123,858	17.8%	64,677,028	89,546,606	16,108,831	18.0%
3200 Daycare Operations	663,065	76,855	11.6%	652,490	651,835	114,231	17.5%	428,716	709,373	107,978	15.2%
3300 Community Services	15,412,466	2,919,308	18.9%	12,224,941	15,475,279	2,769,498	17.9%	10,594,302	14,807,574	3,332,952	22.5%
4600 Site Improvement	56,068,093	17,794,492	31.7%	49,013,775	34,967,349	16,755,546	47.9%	54,066,234	44,427,243	39,100,269	88.0%
5100 Debt Service	52,370,714	16,514,826	31.5%	54,881,653	52,370,714	23,715,662	45.3%	47,166,053	51,668,297	18,077,101	35.0%
5200 Operating Transfers Out	51,544,402	12,706,967	24.7%	64,978,495	51,798,121	14,021,084	27.1%	51,191,539	51,222,564	15,954,752	31.1%
5300 Contingency	102,637,340	-	0.0%	-	95,651,136	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,621,297,665	376,521,389	23.2%	1,452,167,427	1,581,462,175	384,885,674	24.3%	1,390,699,394	1,526,439,167	401,240,351	26.3%
Ending Fund Balance	112,967,140	148,725,009		273,364,444	115,918,933	155,195,015		276,049,849	97,109,234	105,545,911	

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	106,409,382		Due To Other Funds	(133,799,916)
	Investments	61,382,786		Accounts Payable	(1,151,533)
	Accounts Receivable	284,856		Accrued Expenditures	<u>(48,054,225)</u>
	Due From Other Funds	80,389,480.98			
	Inventory	<u>2,723,384</u>			
				Total Liabilities	(183,005,675)
Total Assets		<u><u>251,189,889</u></u>			
				Fund Balance	
				Beginning Balance	(153,608,045)
				Revenues	(193,820,471)
				Expenditures	<u>279,244,302</u>
				Total Fund Balance	<u>(68,184,214)</u>
				Total Liabilities and Fund Balance	<u><u>(251,189,889)</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 Actual	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	1,824,898	36.5%	4,895,473	5,000,000	2,086,280	41.7%	5,017,004	5,756,725	2,274,459	39.5%
1117 Motor Vehicle Taxes	29,972,997	6,307,066	21.0%	29,045,275	27,968,388	6,588,122	23.6%	26,860,776	27,268,000	5,472,013	20.1%
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	37,383,207	23.2%	156,387,646	160,930,927	34,907,943	21.7%	151,821,629	146,444,000	33,834,424	23.1%
1191 Omitted Property Taxes	5,100,000	1,286,213	25.2%	5,073,158	4,737,000	569,876	12.0%	4,736,565	6,117,000	2,935,928	48.0%
1280 Revenue in Lieu of Taxes	1,922,000	571	0.0%	1,921,774	2,012,000	71,000	3.5%	1,737,381	1,572,370	324,261	20.6%
1300 Tuition	401,000	95,000	23.7%	393,452	529,000	96,008	18.1%	647,118	841,380	7,966	0.9%
1510 Interest Income	1,900,000	634,242	33.4%	1,918,637	1,900,000	236,050	12.4%	1,383,108	1,500,000	106,859	7.1%
1900 Other Local Revenues	4,283,000	168,089	3.9%	4,336,847	4,126,000	169,498	4.1%	4,132,269	4,273,400	165,994	3.9%
3111 State SEEK Revenues	246,348,362	83,830,769	34.0%	260,406,772	258,776,412	87,510,894	33.8%	266,225,294	273,868,500	90,411,417	33.0%
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	436,928	25.0%	1,747,810	1,748,000	436,962	25.0%	1,747,934	1,748,000	436,995	25.0%
3900 On-Behalf Payments	191,618,724	60,969,628	31.8%	192,194,317	190,927,188	60,143,311	31.5%	189,562,894	173,469,995	53,932,730	31.1%
4100 Unrestricted Federal Revenues	2,800	10,388	371.0%	2,831	4,700	803	17.1%	4,728	8,300	860	10.4%
5220 Indirect Cost Transfers	6,117,676	873,472	14.3%	6,139,152	5,808,743	1,432,137	24.7%	6,576,164	6,155,458	1,616,614	26.3%
Total Revenues	1,084,617,361	193,820,471	17.9%	1,073,159,680	1,074,498,304	194,248,883	18.1%	1,053,005,022	1,034,110,428	191,520,519	18.5%
Non-Operating Funds											
Beginning Balance	153,608,045	153,608,045		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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Expenditures												
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)												
0100	Salaries	424,085,586	91,755,848	21.6%	409,565,309	426,854,675	95,876,272	22.5%	406,012,498	414,463,922	96,821,304	23.4%
0200	Employee Benefits	159,483,222	44,703,896	28.0%	151,958,621	158,421,684	44,707,117	28.2%	150,374,948	136,541,415	40,507,108	29.7%
0300	Professional/Technical Services	376,050	60,014	16.0%	213,805	407,928	45,734	11.2%	269,358	455,081	59,657	13.1%
0400	Property Services	414,134	75,344	18.2%	340,671	370,454	106,071	28.6%	319,838	356,157	89,009	25.0%
0500	Other Purchased Services	1,106,509	116,197	10.5%	451,237	721,199	113,632	15.8%	546,971	782,013	137,810	17.6%
0600	Supplies	15,470,924	4,151,850	26.8%	8,164,723	14,972,253	4,559,151	30.5%	8,329,399	12,835,966	4,454,722	34.7%
0700	Property	3,087,899	958,947	31.1%	2,505,499	2,150,088	906,957	42.2%	2,170,028	2,806,134	703,670	25.1%
0800	Miscellaneous	1,698,823	349,093	20.5%	97,848	444,475	8,804	2.0%	115,720	2,385,136	29,082	1.2%
1100	Instruction	605,723,147	142,171,189	23.5%	573,297,713	604,342,756	146,323,738	24.2%	568,138,760	570,625,824	142,802,362	25.0%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	39,281,147	9,432,562	24.0%	37,595,010	38,403,584	9,735,284	25.3%	36,408,712	36,681,432	9,594,702	26.2%
0200	Employee Benefits	14,177,768	4,208,113	29.7%	13,925,417	13,621,033	4,085,005	30.0%	13,407,483	12,248,224	3,675,186	30.0%
0300	Professional/Technical Services	1,633,799	157,642	9.6%	1,530,804	1,595,436	251,598	15.8%	1,611,196	1,654,973	354,481	21.4%
0400	Property Services	63,264	145	0.2%	55,690	76,165	1,151	1.5%	59,858	62,848	12,964	20.6%
0500	Other Purchased Services	167,282	34,397	20.6%	139,162	176,565	38,683	21.9%	140,040	231,197	53,241	23.0%
0600	Supplies	278,467	54,514	19.6%	213,068	244,901	62,150	25.4%	191,732	363,702	36,929	10.2%
0700	Property	35,562	8,196	23.0%	50,599	64,749	14,551	22.5%	76,362	77,865	12,330	15.8%
0800	Miscellaneous	32,874	13,305	40.5%	30,358	34,102	16,185	47.5%	35,263	28,092	18,165	64.7%
2100	Student Support	55,670,163	13,908,874	25.0%	53,540,108	54,216,535	14,204,606	26.2%	51,930,646	51,348,333	13,757,999	26.8%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	73,741,932	16,662,535	22.6%	65,994,237	69,183,142	16,690,652	24.1%	64,858,702	67,021,565	16,799,192	25.1%
0200	Employee Benefits	25,399,076	7,488,180	29.5%	24,675,978	24,469,138	7,277,755	29.7%	24,086,216	22,263,385	6,652,193	29.9%
0300	Professional/Technical Services	3,460,830	398,640	11.5%	1,075,444	2,816,711	265,365	9.4%	1,124,984	1,373,936	247,502	18.0%
0400	Property Services	76,624	7,212	9.4%	124,305	45,605	12,040	26.4%	67,188	74,799	26,858	35.9%
0500	Other Purchased Services	533,282	121,833	22.8%	380,040	476,944	115,026	24.1%	406,450	467,585	124,754	26.7%
0600	Supplies	3,183,061	1,628,177	51.2%	2,044,374	2,050,693	741,852	36.2%	2,300,398	2,767,175	815,055	29.5%
0700	Property	2,331,772	1,283,611	55.0%	2,409,920	2,872,943	1,483,277	51.6%	2,124,558	2,565,345	1,085,193	42.3%
0800	Miscellaneous	105,511	14,370	13.6%	61,167	93,066	14,080	15.1%	69,194	93,226	5,649	6.1%
2200	Instructional Staff Support	108,832,088	27,604,558	25.4%	96,765,465	102,008,242	26,600,047	26.1%	95,037,690	96,627,016	25,756,397	26.7%

		2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Administration (Superintendent, Board)												
0100	Salaries	2,387,071	818,187	34.3%	2,659,120	2,685,714	677,892	25.2%	2,346,130	2,552,839	697,041	27.3%
0200	Employee Benefits	998,101	310,082	31.1%	1,045,630	637,370	271,636	42.6%	860,875	963,320	254,977	26.5%
0300	Professional/Technical Services	1,492,567	199,892	13.4%	1,029,427	1,279,852	184,090	14.4%	935,520	1,137,953	236,930	20.8%
0400	Property Services	400	-	0.0%	353	-	-		203	210	-	0.0%
0500	Other Purchased Services	250,266	44,420	17.7%	74,316	245,380	17,155	7.0%	49,404	59,276	18,249	30.8%
0600	Supplies	94,751	31,326	33.1%	80,180	188,013	46,470	24.7%	68,287	119,339	16,950	14.2%
0700	Property	44,270	31,508	71.2%	40,609	40,077	16,284	40.6%	21,084	29,008	3,217	11.1%
0800	Miscellaneous	87,410	82,304	94.2%	82,937	88,800	80,018	90.1%	90,502	93,101	83,992	90.2%
2300	District Administration	5,354,836	1,517,719	28.3%	5,012,572	5,165,206	1,293,544	25.0%	4,372,005	4,955,046	1,311,356	26.5%
School Administration (Principal's Office)												
0100	Salaries	61,431,136	16,085,638	26.2%	59,304,825	61,117,747	16,432,277	26.9%	58,236,133	60,493,052	16,860,896	27.9%
0200	Employee Benefits	22,892,152	6,606,808	28.9%	22,734,424	22,086,609	6,493,811	29.4%	21,925,375	21,181,618	6,178,076	29.2%
0300	Professional/Technical Services	230,600	61,077	26.5%	248,212	262,306	58,558	22.3%	399,709	468,324	121,376	25.9%
0400	Property Services	446,976	136,206	30.5%	342,886	492,036	158,235	32.2%	285,231	429,070	83,487	19.5%
0500	Other Purchased Services	820,266	303,782	37.0%	793,983	806,421	237,905	29.5%	712,301	884,863	260,720	29.5%
0600	Supplies	5,367,347	1,077,227	20.1%	2,789,148	5,592,540	1,236,177	22.1%	2,624,323	4,893,322	1,107,564	22.6%
0700	Property	1,355,279	495,458	36.6%	1,454,878	1,488,178	483,384	32.5%	1,652,518	2,150,362	517,312	24.1%
0800	Miscellaneous	140,997	26,193	18.6%	70,957	124,090	24,186	19.5%	69,738	108,945	27,202	25.0%
2400	School Administration	92,684,753	24,792,389	26.7%	87,739,313	91,969,927	25,124,533	27.3%	85,905,328	90,609,556	25,156,634	27.8%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	21,586,795	5,743,042	26.6%	19,804,786	20,655,842	5,364,603	26.0%	17,158,490	18,176,620	5,006,962	27.5%
0200	Employee Benefits	9,662,594	3,298,638	34.1%	10,220,972	9,254,584	2,521,701	27.2%	10,603,921	10,292,532	3,197,696	31.1%
0300	Professional/Technical Services	2,026,779	204,075	10.1%	1,534,362	1,483,361	488,583	32.9%	1,481,519	1,833,507	474,448	25.9%
0400	Property Services	490,154	(47,748)	-9.7%	242,126	495,879	19,030	3.8%	277,900	317,539	(7,566)	-2.4%
0500	Other Purchased Services	6,173,009	2,208,089	35.8%	4,783,862	6,237,636	2,600,174	41.7%	4,492,006	6,896,954	2,480,672	36.0%
0600	Supplies	2,651,279	426,925	16.1%	1,917,489	2,235,905	549,132	24.6%	1,427,057	1,679,679	49,622	3.0%
0700	Property	4,214,713	1,514,621	35.9%	3,392,747	4,873,487	1,382,887	28.4%	4,920,200	6,620,699	2,184,438	33.0%
0800	Miscellaneous	356,289	7,737	2.2%	293,644	530,157	32,899	6.2%	266,121	488,362	1,390	0.3%
2500	Business Support	47,161,612	13,355,379	28.3%	42,189,988	45,766,851	12,959,009	28.3%	40,627,214	46,305,892	13,387,661	28.9%

		2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	53,473,272	13,124,171	24.5%	47,789,726	49,830,468	12,622,690	25.3%	48,631,070	50,520,251	13,656,801	27.0%
0200	Employee Benefits	23,041,400	6,098,755	26.5%	21,288,991	22,384,048	5,996,362	26.8%	21,083,818	24,360,601	5,867,907	24.1%
0300	Professional/Technical Services	1,657,226	296,456	17.9%	1,007,644	1,272,787	119,222	9.4%	1,233,298	1,421,659	263,968	18.6%
0400	Property Services	17,106,783	4,642,229	27.1%	11,128,486	14,996,177	3,544,505	23.6%	11,213,407	14,299,767	3,972,858	27.8%
0500	Other Purchased Services	2,345,436	(58,299)	-2.5%	1,406,800	2,234,021	(86,884)	-3.9%	1,883,041	2,453,414	(984,860)	-40.1%
0600	Supplies	25,933,428	7,404,121	28.6%	23,950,922	26,199,023	7,590,699	29.0%	23,757,112	26,931,669	7,940,982	29.5%
0700	Property	2,947,310	766,487	26.0%	1,700,119	1,934,388	940,731	48.6%	1,821,116	2,308,688	447,073	19.4%
0800	Miscellaneous	195,909	23,884	12.2%	108,203	108,246	38,419	35.5%	102,576	131,389	47,427	36.1%
2600	Plant Operations & Maintenance	126,700,764	32,297,804	25.5%	108,380,891	118,959,158	30,765,743	25.9%	109,725,438	122,427,439	31,212,156	25.5%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	45,072,005	10,392,378	23.1%	43,689,512	41,497,785	10,136,622	24.4%	42,737,900	43,430,670	10,966,130	25.2%
0200	Employee Benefits	17,489,933	5,083,649	29.1%	20,485,597	18,532,236	4,776,491	25.8%	19,366,203	19,242,826	4,773,961	24.8%
0300	Professional/Technical Services	121,952	(425,750)	-349.1%	(3,337,570)	117,836	(1,080,860)	-917.3%	(1,831,680)	120,350	(972,665)	-808.2%
0400	Property Services	47,202	4,965	10.5%	30,421	49,008	8,731	17.8%	13,374	33,136	1,151	3.5%
0500	Other Purchased Services	3,213,898	1,269,065	39.5%	3,435,961	2,861,115	1,412,584	49.4%	2,888,484	4,345,752	1,371,448	31.6%
0600	Supplies	9,046,829	2,027,435	22.4%	9,254,747	12,412,107	3,056,201	24.6%	10,476,858	13,051,897	3,209,876	24.6%
0700	Property	11,526,449	4,145,890	36.0%	3,393,109	10,026,077	1,057,382	10.5%	910,249	4,723,343	618,671	13.1%
0800	Miscellaneous	227,100	19,073	8.4%	47,256	262,797	5,404	2.1%	44,329	287,987	11,223	3.9%
2700	Transportation	86,745,368	22,516,705	26.0%	76,999,033	85,758,961	19,372,554	22.6%	74,605,717	85,235,961	19,979,795	23.4%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	30,138	6,905	22.9%	31,186	30,301	7,298	24.1%	30,114	29,038	7,278	25.1%
0200	Employee Benefits	1,791	279	15.6%	1,672	1,713	306	17.9%	1,545	1,519	329	21.7%
2900	Other Instruction Support	31,929	7,184	22.5%	32,858	32,014	7,603	23.8%	31,659	30,557	7,608	24.9%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		3,167	-	1,029		-	28,400	-	0.0%
0200	Employee Benefits	-	-		460	-	176		-	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	1,205	10.0%	10,599	37,996	-	0.0%

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)											
0100 Salaries	2,093,607	546,737	26.1%	1,759,116	2,047,890	552,866	27.0%	1,837,644	2,029,658	643,461	31.7%
0200 Employee Benefits	758,876	216,425	28.5%	727,534	661,072	208,702	31.6%	658,870	687,787	216,797	31.5%
0300 Professional/Technical Services	8,350	-	0.0%	1,394	1,360	209	15.4%	(5,003)	350	50	14.3%
0400 Property Services	1,350	714	52.9%	-	-	(33)		670	790	300	38.0%
0500 Other Purchased Services	17,292	7,005	40.5%	7,773	15,480	1,700	11.0%	4,234	12,460	4,486	36.0%
0600 Supplies	15,468	2,694	17.4%	11,779	15,265	1,309	8.6%	4,054	21,763	1,502	6.9%
0700 Property	8,374	3,846	45.9%	3,199	5,317	2,333	43.9%	6,185	7,781	-	0.0%
0800 Miscellaneous	30,566	-	0.0%	59	4,059	(36)	-0.9%	10,955	15,513	(68)	-0.4%
3300 Community Services	2,933,883	777,421	26.5%	2,510,854	2,750,443	767,051	27.9%	2,517,609	2,776,102	866,528	31.2%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	727,025	192,329	26.5%	685,229	700,341	186,224	26.6%	675,043	676,429	198,509	29.3%
0200 Employee Benefits	270,527	81,914	30.3%	264,345	199,879	76,770	38.4%	252,182	1,750,813	69,636	4.0%
0300 Professional/Technical Services	4,900	1,254	25.6%	1,951	2,900	-	0.0%	-	-	-	
0400 Property Services	1,000	-	0.0%	903	1,000	-	0.0%	-	-	-	
0500 Other Purchased Services	18,200	2,023	11.1%	12,403	19,128	-	0.0%	-	-	-	
0600 Supplies	18,515	4,314	23.3%	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%	-	-	-	
4300 Architectural & Engineering	1,068,093	295,080	27.6%	984,226	967,349	262,995	27.2%	927,225	2,427,243	268,145	11.0%
5200 Operating Transfers Out	2,000,687	-	0.0%	5,053,901	1,955,368	138,000	7.1%	5,407,440	2,512,675	138,500	5.5%
5300 Contingency	102,637,340	-	0.0%	-	95,651,136	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,237,556,663	279,244,302	22.6%	1,052,527,208	1,209,555,946	277,820,628	23.0%	1,039,237,330	1,148,094,059	274,645,140	23.9%
Ending Fund Balance	668,743	68,184,214		153,608,045	(2,317,142)	49,403,828		132,975,573	5,224,250	36,083,260	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	48,638,596	Due To Other Funds	(47,673,572)
Accounts Receivable	<u>834,382</u>	Accounts Payable	<u>(939,761)</u>
		Total Liabilities	(48,613,333)
Total Assets	<u><u>49,472,978</u></u>		
		Fund Balance	
		Beginning Balance	(12,971,802)
		Revenues	(21,393,703)
		Expenditures	<u>33,505,860</u>
		Total Fund Balance	<u>(859,645)</u>
		Total Liabilities and Fund Balance	<u><u>(49,472,978)</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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	1,173	1,403	119.6%	7,615	4,498	2,232	49.6%	5,630	1,397	841	60.2%
1700 Student Fees	30,977	-	0.0%	-	52,321	-	0.0%	120	68,383	120	0.2%
1900 Local Grants and Contributions	5,115,588	1,034,596	20.2%	10,059,989	5,823,951	813,243	14.0%	9,339,816	4,475,407	702,197	15.7%
3200 State Grants	35,608,650	11,388,334	32.0%	36,817,000	35,901,214	8,575,734	23.9%	36,489,591	33,565,096	7,453,977	22.2%
4300 Direct Federal Grants	16,404,652	2,939,201	17.9%	16,762,516	17,262,769	2,201,170	12.8%	16,335,656	15,695,057	2,783,600	17.7%
4500 Federal Grants Through State	78,130,357	5,769,018	7.4%	74,822,375	74,270,486	4,258,566	5.7%	76,354,713	74,593,805	14,650,001	3.7%
4700 Federal Grants Thru Intermediary	728,708	256,232	35.2%	1,287,600	1,098,323	373,010	34.0%	1,029,222	631,688	295,350	2319.2%
4810 Medicaid Reimbursement	5,155,059	-	0.0%	2,082,200	3,757,692	218,608	5.8%	2,021,973	2,048,478	287,945	14.4%
5210 Operating Transfers In	1,910,687	4,919	0.3%	1,959,415	2,421,000	138,459	5.7%	2,308,124	2,454,264	139,987	11.7%
Total Revenues	143,085,851	21,393,703	15.0%	143,798,710	140,592,254	16,581,022	11.8%	143,884,845	133,533,575	26,314,018	19.7%
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	10,620,148	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	84,617,803	19,548,149	23.1%	83,822,680	81,849,147	20,746,589	25.3%	82,308,738	81,840,472	22,138,293	27.1%
2100 Student Support	4,192,183	963,624	23.0%	5,966,973	4,908,966	1,768,794	36.0%	4,538,092	3,244,671	1,098,654	33.9%
2200 Instructional Staff Support	37,337,914	9,579,049	25.7%	41,027,083	37,640,646	10,013,232	26.6%	38,775,743	33,029,655	9,482,397	28.7%
2300 District Administration	95,263	49,347	51.8%	192,542	210,470	53,167	25.3%	249,071	72,873	56,315	77.3%
2400 School Administration	320,180	127,801	39.9%	214,341	131,736	39,889	30.3%	167,589	146,680	39,330	26.8%
2500 Business Support	1,617,102	397,129	24.6%	1,318,018	2,244,443	263,834	11.8%	1,273,193	1,271,209	462,644	36.4%
2600 Plant Operations & Maintenance	221,643	135,670	61.2%	236,748	34,900	32,759	93.9%	79,896	25,700	34,433	134.0%
2700 Transportation	1,271,893	548,663	43.1%	3,103,142	1,135,023	1,066,479	94.0%	2,237,369	2,024,350	1,185,995	58.6%
3300 Community Services	10,166,215	1,788,778	17.6%	7,162,197	9,623,185	1,837,186	19.1%	7,188,039	9,057,013	1,894,158	20.9%
4600 Site Improvement	-	-		-	-	-		49,678	-	22,314	
5200 Operating Transfers Out	2,771,715	367,650	13.3%	2,493,691	3,036,753	591,156	19.5%	2,927,078	2,933,826	814,664	27.8%
Total Expenditures	142,611,911	33,505,860	23.5%	145,537,415	140,815,269	36,413,085	25.9%	139,794,486	133,646,449	37,229,197	27.9%
Ending Fund Balance	13,445,742	859,645		12,971,802	14,487,492	(5,121,556)		14,710,507	10,507,274	(295,031)	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>2,306,777</u>	Accounts Payable	<u>(50,411)</u>
Total Assets	<u><u>2,306,777</u></u>	Total Liabilities	(50,411)
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(1,567,038)
		Expenditures	<u>650,850</u>
		Total Fund Balance	<u>(2,256,366)</u>
		Total Liabilities and Fund Balance	<u><u>(2,306,777)</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>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

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

	2017 - 2018 School Year			End of Year Actual	2016 - 2017 School Year			End of Year Actual	2015 - 2016 School Year		
	Budget	YTD Actual	%		Budget	End of Period Actual	%		Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	1,212,926	1,470,557	121.2%	2,303,562	-	969,664		1,447,241	-	867,429	
1900 Local Grants and Contributions	61,680	96,481	156.4%	202,260	-	29,339		189,643	-	8,051	
Total Revenues	1,274,606	1,567,038	122.9%	2,505,822	-	999,004		1,636,884	-	875,480	
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	3,095,650	613,522	19.8%	2,042,636	1,921,057	368,764	19.2%	1,256,914	-	284,649	
2600 Plant Operations & Maintenance	115,092	37,328	32.4%	63,182	108,280	15,043	13.9%	51,537	-	13,657	
Total Expenditures	3,210,742	650,850	20.3%	2,105,818	2,029,337	383,808	18.9%	1,308,451	-	298,306	
Ending Fund Balance	(595,958)	2,256,366		1,340,178	(1,089,163)	1,555,370	-142.8%	940,174	-	1,188,914	
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	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 Expenditures	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%
Ending Fund Balance	-	-		-	-	-		-	-	-	

Building Fund (320) Balance Sheet

Liabilities		Fund Balance	
Due To Other Funds	<u>(3,329,575)</u>	Beginning Balance	(1,092,049)
		Revenues	(2,420)
Total Liabilities	<u><u>(3,329,575)</u></u>	Expenditures	<u>4,424,044</u>
		Total Fund Balance	<u>3,329,575</u>
		Total Liabilities and Fund Balance	<u><u>-</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	26,015,324	Due To Other Funds	(8,124,324)
Due From Other Funds	<u>67,360,635</u>	Accounts Payable	<u>(2,744)</u>
Total Assets	<u><u>93,375,959</u></u>	Total Liabilities	(8,127,068)
		Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(1,090,133)
		Expenditures	<u>20,548,944</u>
		Total Fund Balance	<u>(85,248,891)</u>
		Total Liabilities and Fund Balance	<u><u>(93,375,959)</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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Building Fund											
Building Fund Revenues											
1111 Real Estate Taxes	34,300,000	-	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	4,424,044	12.8%	41,724,548	34,680,000	5,349,991	15.4%	26,812,943	32,950,714	6,951,640	21.1%
Total Expenditures	34,680,000	4,424,044	12.8%	41,724,548	34,680,000	5,349,991	15.4%	26,812,943	32,950,714	6,951,640	21.1%
Ending Fund Balance	1,092,049	(3,329,575)		1,092,049	7,338,517	1,993,251		7,338,517	243,712	(6,643,559)	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	73,412		420,989	-	53,964		288,517	-	21,070	
1900 Local Contributions	-	-		73,261	-	202,917		3,823,798	1,605,101	274,637	17.1%
5100 Bond Proceeds	55,000,000	-	0.0%	44,955,100	34,000,000	7,120,000	20.9%	55,015,000	45,093,293	-	0.0%
5210 Operating Transfers In	-	1,016,721		18,653,921	-	1,546,889		4,543,586	-	1,079,648	
Total Revenues	55,000,000	1,090,133	2.0%	64,103,271	34,000,000	8,923,770	26.2%	63,670,901	46,698,394	1,375,354	2.9%
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	55,000,000	17,499,412	31.8%	48,029,549	34,000,000	16,492,551	48.5%	53,089,331	47,216,836	36,937,966	78.2%
5100 Debt Service	-	-		7,441,330	-	7,246,051		449,001	-	221,743	
5200 Operating Transfers Out	-	3,049,532		3,340,396	-	3,336,744		3,671,461	-	3,671,460	
Total Expenditures	55,000,000	20,548,944	37.4%	58,811,275	34,000,000	27,075,345	79.6%	57,209,793	47,216,836	40,831,169	86.5%
Ending Fund Balance	104,707,702	85,248,891		104,707,702	99,415,706	81,264,131		99,415,706	84,954,598	53,498,783	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(16,467,675)
Expenditures	16,467,675
	<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	3,947,501	Due To Other Funds	(7,243,328)
Accounts Receivable	6,142,505	Accounts Payable	(65,590)
Inventory	2,329,742	Bonds Payable	(2,237,861)
Equipment, Net of Depreciation	20,504,425	Unfunded Pension Liability	(36,374,701)
Deferred Outflows - Pension Contributions	6,781,075	Deferred Inflows - Pension Investments	(801,330)
	<hr/>		<hr/>
Total Assets	39,705,249	Total Liabilities	(46,722,809)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(12,609,505)
		Expenditures	16,543,521
			<hr/>
		Total Fund Balance	7,017,560
			<hr/>
		Total Liabilities and Fund Balance	(39,705,249)
			<hr/> <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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
7,900,000	5,000,161	63.3%	9,709,125	7,900,000	3,877,593	49.1%	9,449,764	7,200,000	3,859,949	53.6%
1,063,714	655,659	61.6%	2,605,136	1,063,714	656,363	61.7%	2,607,925	1,650,000	656,363	39.8%
43,407,000	10,811,855	24.9%	35,126,062	43,407,000	11,866,184	27.3%	34,659,363	41,680,714	13,248,073	31.8%
52,370,714	16,467,675	31.4%	47,440,323	52,370,714	16,400,140	31.3%	46,717,052	50,530,714	17,764,385	35.2%
52,370,714	16,467,675	31.4%	47,440,323	52,370,714	16,400,140	31.3%	46,717,052	50,530,714	17,764,385	35.2%
52,370,714	16,467,675	31.4%	47,440,323	52,370,714	16,400,140	31.3%	46,717,052	50,530,714	17,764,385	35.2%
-	-		-	-	-		-	-	-	
70,000	31,630	45.2%	65,491	-	12,129		28,291	28,291	4,171	14.7%
6,000,000	864,891	14.4%	3,685,798	5,390,000	1,141,603	21.2%	4,031,184	7,918,523	1,335,663	16.9%
30,000	578	1.9%	34,127	-	2,092		53,324	66,610	25,561	38.4%
3,687,631	1,174,497	31.8%	-	-	-		486,438	-	-	
-	-		3,687,631	3,475,939	1,109,916	31.9%	3,494,478	3,471,962	1,050,735	30.3%
67,238,218	10,537,909	15.7%	55,298,421	63,069,064	17,177,993	27.2%	53,236,062	59,867,415	16,555,293	27.7%
-	-		3,221,004	-	-		3,374,732	3,374,732	-	0.0%
-	-		2,998,602	-	-		2,984,903	44,903	-	0.0%
77,025,849	12,609,505	16.4%	68,991,074	71,935,003	19,443,733	27.0%	67,689,412	74,772,436	18,971,423	25.4%
(3,083,544)	(3,083,544)	100.0%	18,410,461	18,410,461	18,410,461	100.0%	19,036,564	19,036,564	19,036,564	100.0%
79,136,997	15,990,548	20.2%	86,834,666	90,609,723	16,122,653	17.8%	64,666,429	89,395,207	16,108,831	18.0%
-	47,151		-	-	69,471		-	1,137,583	90,973	8.0%
3,360,000	505,822	15.1%	3,650,413	3,394,000	840,980	24.8%	3,649,086	3,994,563	801,951	
82,496,997	16,543,521	20.1%	90,485,079	94,003,723	17,033,105	18.1%	68,315,515	94,527,353	17,001,755	18.0%
(8,554,692)	(7,017,560)		(3,083,544)	(3,658,259)	20,821,089		18,410,461	(4,210,570)	21,006,232	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	360,757	Unfunded Pension Liability	(432,466)
Deferred Outflows - Pension Contributions	<u>85,155</u>	Deferred Inflows - Pension Investments	<u>(11,368)</u>
Total Assets	<u>445,912</u>	Total Liabilities	(443,834)
		Fund Balance	
		Beginning Balance	(13,280)
		Revenues	(65,653)
		Expenditures	<u>76,855</u>
		Total Fund Balance	<u>(2,078)</u>
		Total Liabilities and Fund Balance	<u>(445,912)</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	<u>66,446</u>	Due To Other Funds	(101,176)
Total Assets	<u>66,446</u>	Fund Balance	
		Beginning Balance	(40,672)
		Revenues	(6,976)
		Expenditures	<u>82,378</u>
		Total Fund Balance	<u>34,730</u>
		Total Liabilities and Fund Balance	<u>(66,446)</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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Daycare Operations Enterprise Fund											
Daycare Operations Revenues											
1800 Daycare Fees	228,042	210	0.1%	66,756	590,994	28,707	4.9%	22,764	22,764	2,694	11.8%
3200 State Grants	18,273	51,176	280.1%	307,840	18,741	18,741	100.0%	497,633	497,633	94,392	19.0%
3900 On-Behalf Payments	44,792	14,267	31.9%	44,792	42,101	13,410	31.9%	42,140	47,964	14,056	29.3%
Total Revenues	291,107	65,653	22.6%	419,388	651,836	60,858	9.3%	562,537	568,361	111,142	19.6%
Non-Operating Funds											
Beginning Balance	13,280	13,280	100.0%	246,382	246,382	246,382	100.0%	112,561	112,561	112,561	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	663,065	76,855	11.6%	652,490	651,835	114,231	17.5%	428,716	799,932	107,978	13.5%
Total Expenditures	663,065	76,855	11.6%	652,490	651,835	114,231	17.5%	428,716	799,932	107,978	13.5%
Ending Fund Balance	(358,678)	2,078		13,280	246,383	193,009		246,382	(119,010)	115,724	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	2,281	2,281	100.0%	20,643	39,850	1,419	3.6%	32,096	30,096	2,096	7.0%
1900 Local Contributions	2,375	3,425	144.2%	30,075	-	50		35,750	22,955	455	2.0%
3900 On-Behalf Payments	3,987	1,270	31.9%	3,987	4,627	1,472	31.8%	4,627	9,185	2,798	30.5%
5210 Operating Transfers In	95,000	-	0.0%	101,343	93,175	-	0.0%	95,170	97,170	3,500	3.6%
Total Revenues	103,643	6,976	6.7%	156,048	137,652	2,941	2.1%	167,643	159,406	8,849	5.6%
Non-Operating Funds											
Beginning Balance	40,672	40,672	100.0%	27,140	27,140	27,140	100.0%	16,073	16,073	16,073	100.0%
Enterprise Programs Expenditures											
1100 Instruction	102,370	76,270	74.5%	103,722	115,046	76,472	66.5%	112,412	37,942	79,789	210.3%
2200 Instructional Staff Support	35,678	-	0.0%	613	16,364	-	0.0%	4,556	59,528	-	0.0%
2700 Transportation	-	-		-	-	-		-	93	-	
3300 Community Services	52,087	6,108	11.7%	38,181	39,850	5,876	14.7%	39,608	42,139	11,250	26.7%
Total Expenditures	190,135	82,378	43.3%	142,516	171,260	82,348	48.1%	156,576	139,702	91,039	65.2%
Ending Fund Balance	(45,820)	(34,730)		40,672	(6,468)	(52,267)		27,140	35,777	(66,117)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	201,691		Due To Other Funds	(23,864)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Unfunded Pension Liabilities	(28,086)
				Deferred Inflows - Pension Investments	<u>(6,824)</u>
Total Assets		<u><u>222,213</u></u>			(58,774)
				Fund Balance	
				Beginning Balance	(158,393)
				Revenues	(62,008)
				Expenditures	<u>56,962</u>
			Total Fund Balance		<u>(163,439)</u>
			Total Liabilities and Fund Balance		<u><u>(222,213)</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	492,373		Unfunded Pension Liabilities	(762,823)
	Deferred Outflows - Pension Contributions	<u>160,777</u>		Deferred Inflows - Pension Investments	<u>(24,343)</u>
Total Assets		<u><u>653,150</u></u>	Total Liabilities		(787,165)
				Fund Balance	
				Beginning Balance	268,966
				Revenues	(352,948)
				Expenditures	<u>217,997</u>
			Total Fund Balance		<u>134,015</u>
			Total Liabilities and Fund Balance		<u><u>(653,150)</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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%	
Adult Education Enterprise Fund												
Adult Education Revenues												
1500	Interest Income	497	497	100.0%	1,326	221	303	137.3%	607	607	103	17.0%
1800	Daycare Fees	278,870	50,476	18.1%	230,087	449,779	97,182	21.6%	300,487	305,139	134,969	44.2%
3900	On-Behalf Payments	34,618	11,035	31.9%	34,618	38,142	12,238	32.1%	38,457	77,780	24,127	31.0%
5210	Operating Transfers In	-	-		-	-	-		-	-	-	
Total Revenues		313,985	62,008	19.7%	266,031	488,142	109,723	22.5%	339,551	383,526	159,199	41.5%
Non-Operating Funds												
Beginning Balance		158,393	158,393	100.0%	86,409	86,409	86,409	100.0%	12,029	12,029	12,029	100.0%
Adult Education Expenditures												
1100	Instruction	19,821	7,433	37.5%	26,404	13,600	6,014	44.2%	42,663	42,727	5,472	12.8%
2200	Instructional Staff Support	461,281	44,610	9.7%	167,184	469,542	73,354	15.6%	217,521	480,053	106,103	22.1%
5200	Operating Transfers Out	5,000	4,919	98.4%	459	5,000	459	9.2%	4,987	5,000	4,987	99.7%
Total Expenditures		486,102	56,962	11.7%	194,047	488,142	79,827	16.4%	265,171	527,780	116,562	22.1%
Ending Fund Balance		(13,724)	163,439		158,393	86,409	116,305		86,409	(132,225)	54,666	
Tuition Preschool Enterprise Fund												
Tuition Preschool Revenues												
1300	Tuition	747,650	306,351	41.0%	902,635	785,756	197,570	25.1%	739,239	746,295	166,954	22.4%
3900	On-Behalf Payments	146,311	46,597	31.8%	146,311	121,392	38,918	32.1%	122,302	108,593	33,056	30.4%
5210	Operating Transfers In	-	-		-	-	-		24,230	-	-	
Total Revenues		893,961	352,948	39.5%	1,048,946	907,148	236,488	26.1%	885,771	854,888	200,010	23.4%
Non-Operating Funds												
Beginning Balance		(268,966)	(268,966)	100.0%	-	-	-		-	-	-	
Tuition Preschool Expenditures												
1100	Instruction	1,041,805	217,766	20.9%	1,317,912	907,148	210,027	23.2%	885,771	885,681	198,770	22.4%
2600	Plant Operations & Maintenance	2,250	231	10.3%	-	-	-		-	-	-	
Total Expenditures		1,044,055	217,997	20.9%	1,317,912	907,148	210,027	23.2%	885,771	885,681	198,770	22.4%
Ending Fund Balance		(419,060)	(134,015)		(268,966)	-	26,461		-	(30,793)	1,240	

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	1,846,052	Due to Other Funds	<u>(4,426)</u>
Due From Other Funds	<u>684,630</u>		
Total Assets	<u><u>2,530,682</u></u>	Total Liabilities	(4,426)
		Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(88,424)
		Expenditures	<u>347,001</u>
		Total Fund Balance	<u>(2,526,256)</u>
		Total Liabilities and Fund Balance	<u><u>(2,530,682)</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 Actual	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	1,492	5.7%	2,990	24,700	771	3.1%	1,734	26,368	284	1.1%
1900 Local Contributions	2,489,916	86,932	3.5%	3,396,572	2,553,579	2,663,872	104.3%	836,604	2,489,916	255,187	10.2%
Total Revenues	2,516,284	88,424	3.5%	3,399,562	2,578,279	2,664,643	103.3%	838,338	2,516,284	255,471	10.2%
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	1,986,837	104.0%
Trust & Agency Expenditures											
3300 Trust & Agency Expenditures	2,260,281	347,001	15.4%	2,513,709	3,061,801	159,385	5.2%	849,046	2,339,630	561,015	24.0%
Total Expenditures	2,260,281	347,001	15.4%	2,513,709	3,061,801	159,385	5.2%	849,046	2,339,630	561,015	24.0%
Ending Fund Balance	3,040,836	2,526,256		2,784,833	1,415,458	4,404,238		1,898,980	2,086,342	1,681,292	