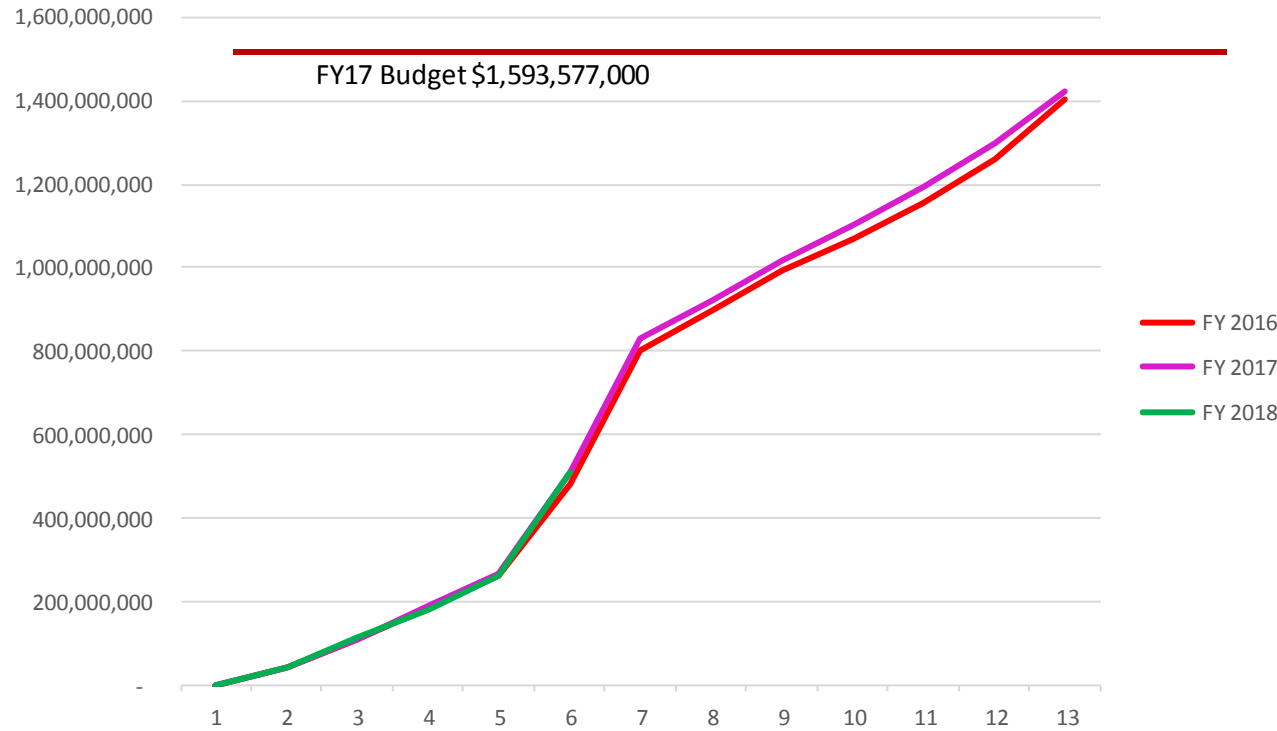
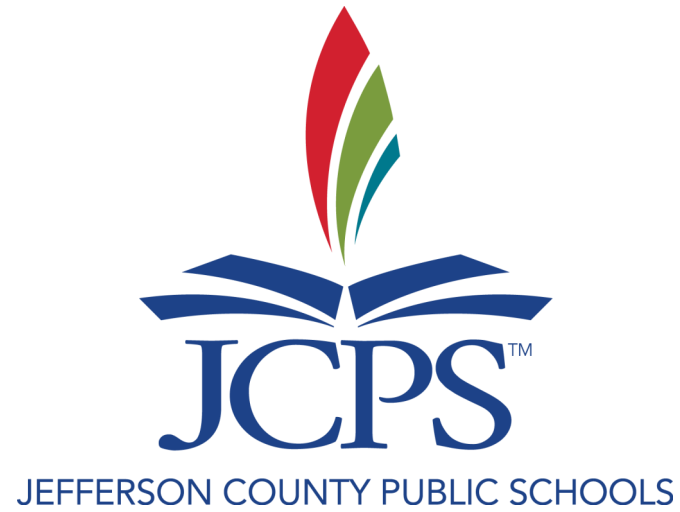
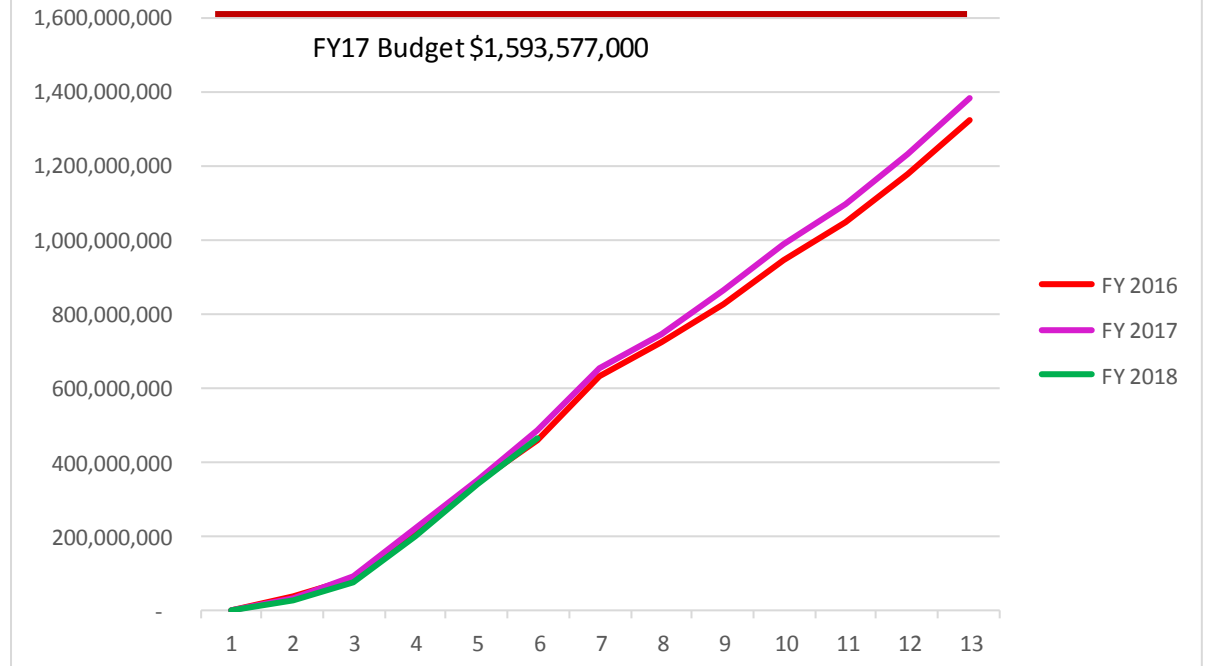


Comparative Revenues by Month (All Funds)



November Financial Report

Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through November 30, 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	179,660,630	39.8%	432,706,454	434,257,815	164,538,436	37.9%	416,365,932	416,965,738	149,705,348	35.9%
Occupational Taxes	161,100,000	47,539,042	29.5%	156,387,646	160,930,927	45,591,341	28.3%	151,821,629	148,215,000	43,540,571	29.4%
Other Taxes	53,975,905	12,586,691	23.3%	51,729,620	49,343,519	12,753,693	25.8%	47,796,163	51,920,531	14,377,041	27.7%
Local Grants	7,776,358	1,827,273	23.5%	13,658,821	8,459,576	4,249,269	50.2%	10,366,063	8,806,132	2,357,818	26.8%
State Sources											
SEEK Program	246,348,362	104,073,118	42.2%	260,406,772	258,776,412	109,032,957	42.1%	266,225,294	267,066,168	112,266,507	42.0%
Other State Revenues	241,349,359	98,553,487	40.8%	244,169,846	241,630,344	92,874,940	38.4%	241,650,789	223,316,857	85,067,906	38.1%
KSFCC Allocation	7,900,000	5,169,577	65.4%	9,709,125	7,900,000	4,052,008	51.3%	9,449,764	7,200,000	4,038,422	56.1%
Federal Grants	167,770,022	37,180,009	22.2%	156,079,252	160,522,048	47,019,424	29.3%	154,960,283	157,653,800	48,066,158	30.5%
Interest	1,998,268	965,102	48.3%	2,417,048	1,929,419	435,809	22.6%	1,707,887	1,107,418	234,693	21.2%
Other Sources	119,556,082	21,361,065	17.9%	122,217,438	99,158,443	28,805,767	29.1%	121,680,444	96,571,762	22,324,563	23.1%
Total Revenues	1,458,726,250	508,915,994	34.9%	1,449,482,022	1,422,908,503	509,353,643	35.8%	1,422,024,248	1,378,823,406	481,979,027	35.0%
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	244,724,995	100.0%
All Funds Expenditures											
1100 Instruction	692,934,984	229,467,548	33.1%	660,611,067	689,148,754	234,548,437	34.0%	652,745,258	655,877,176	226,440,503	34.5%
2100 Student Support	59,836,349	20,353,032	34.0%	59,507,081	59,125,501	21,505,563	36.4%	56,468,738	56,121,696	19,924,215	35.5%
2200 Instructional Staff Support	144,626,338	49,183,316	34.0%	137,960,345	140,134,794	48,700,095	34.8%	134,035,510	135,745,228	46,694,919	34.4%
2300 District Administration	5,454,321	1,867,381	34.2%	5,205,114	5,375,676	1,760,301	32.7%	4,621,076	5,165,516	1,682,597	32.6%
2400 School Administration	95,377,820	32,899,104	34.5%	87,953,654	92,101,663	33,410,514	36.3%	86,072,917	90,937,813	32,609,361	35.9%
2500 Business Support	48,883,280	16,904,536	34.6%	43,508,006	48,011,294	16,018,171	33.4%	41,900,407	49,035,430	16,883,570	34.4%
2600 Plant Operations & Maintenance	127,379,157	41,197,769	32.3%	108,680,821	119,102,338	40,169,000	33.7%	109,856,871	122,609,291	39,674,221	32.4%
2700 Transportation	87,875,628	30,869,597	35.1%	80,102,175	86,893,984	29,359,292	33.8%	76,843,086	86,360,384	27,702,140	32.1%
2900 Other Instruction Support	31,929	10,825	33.9%	32,858	32,014	11,227	35.1%	31,659	30,557	10,719	35.1%
3100 Food Service	80,056,542	21,443,379	26.8%	86,854,952	90,621,723	22,005,969	24.3%	64,677,028	89,546,606	21,413,560	23.9%
3200 Daycare Operations	663,065	109,395	16.5%	652,490	651,835	156,688	24.0%	428,716	709,373	144,821	20.4%
3300 Community Services	15,634,986	3,883,140	24.8%	12,224,941	15,475,279	4,888,075	31.6%	10,594,302	14,807,574	4,113,269	27.8%
4600 Site Improvement	56,068,093	19,783,827	35.3%	49,013,775	34,967,349	16,832,205	48.1%	54,066,234	44,427,243	39,740,527	89.5%
5100 Debt Service	52,370,714	20,438,825	39.0%	54,881,653	52,370,714	27,314,491	52.2%	47,166,053	51,668,297	20,152,676	39.0%
5200 Operating Transfers Out	51,641,507	17,004,180	32.9%	64,978,495	51,798,121	17,175,606	33.2%	51,191,539	51,222,564	17,647,211	34.5%
5300 Contingency	100,299,882	-	0.0%	-	95,651,136	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,619,134,595	505,415,854	31.2%	1,452,167,427	1,581,462,175	513,855,635	32.5%	1,390,699,394	1,526,439,167	514,834,309	33.7%
Ending Fund Balance	112,956,099	276,864,584		273,364,444	117,261,104	271,547,857		276,049,849	97,109,234	211,869,713	

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	250,193,885	Due To Other Funds	(114,920,117)
Investments	56,382,786	Accounts Payable	(1,043,448)
Accounts Receivable	557,148	Accrued Expenditures	<u>(61,755,970)</u>
Due From Other Funds	30,166,452.60		
Inventory	<u>2,307,063</u>	Total Liabilities	(177,719,535)
Total Assets	<u><u>339,607,334</u></u>		
		Fund Balance	
		Beginning Balance	(153,608,045)
		Revenues	(389,395,038)
		Expenditures	<u>381,115,284</u>
		Total Fund Balance	<u>(161,887,799)</u>
		Total Liabilities and Fund Balance	<u><u>(339,607,334)</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	142,427,466	34.2%	397,432,143	399,957,815	129,264,125	32.3%	382,661,970	384,395,024	116,001,386	30.2%
1115	Delinquent Property Taxes	5,000,000	1,971,850	39.4%	4,895,473	5,000,000	2,244,930	44.9%	5,017,004	5,500,000	2,497,236	45.4%
1117	Motor Vehicle Taxes	29,972,997	8,195,338	27.3%	29,045,275	27,968,388	8,478,598	30.3%	26,860,776	28,282,326	7,264,209	25.7%
1119	Franchise Taxes	11,980,908	-	0.0%	10,793,940	9,626,131	-	0.0%	9,444,437	9,806,898	-	0.0%
1131	Occupational License Taxes	161,100,000	47,539,042	29.5%	156,387,646	160,930,927	45,591,341	28.3%	151,821,629	148,215,000	43,540,571	29.4%
1191	Omitted Property Taxes	5,100,000	1,286,213	25.2%	5,073,158	4,737,000	971,946	20.5%	4,736,565	6,768,000	3,230,063	47.7%
1280	Revenue in Lieu of Taxes	1,922,000	1,133,290	59.0%	1,921,774	2,012,000	1,058,219	52.6%	1,737,381	1,563,307	1,385,534	88.6%
1300	Tuition	401,000	125,000	31.2%	393,452	529,000	146,008	27.6%	647,118	586,509	47,966	8.2%
1510	Interest Income	1,900,000	835,856	44.0%	1,918,637	1,900,000	349,827	18.4%	1,383,108	1,059,000	201,889	19.1%
1900	Other Local Revenues	4,283,000	760,232	17.7%	4,336,847	4,126,000	201,291	4.9%	4,132,269	1,136,300	863,806	76.0%
3111	State SEEK Revenues	246,348,362	104,073,118	42.2%	260,406,772	258,776,412	109,032,957	42.1%	266,225,294	267,066,168	112,266,507	42.0%
3129	KSB/KSD Transportation	35,000	-	0.0%	35,605	30,000	-	0.0%	30,206	20,600	-	0.0%
3130	National Board Certification	435,000	-	0.0%	434,848	416,000	-	0.0%	415,545	397,400	-	0.0%
3800	State Utility Taxes	1,748,000	582,571	33.3%	1,747,810	1,748,000	582,616	33.3%	1,747,934	1,602,300	582,660	36.4%
3900	On-Behalf Payments	191,618,724	78,389,582	40.9%	192,194,317	190,927,188	77,327,115	40.5%	189,562,894	171,073,931	69,342,081	40.5%
4100	Unrestricted Federal Revenues	2,800	10,388	371.0%	2,831	4,700	803	17.1%	4,728	5,000	860	17.2%
5220	Indirect Cost Transfers	6,117,676	2,065,092	33.8%	6,139,152	5,808,743	2,037,119	35.1%	6,576,164	6,097,895	2,281,423	37.4%
Total Revenues		1,084,617,361	389,395,038	35.9%	1,073,159,680	1,074,498,304	377,286,895	35.1%	1,053,005,022	1,033,575,659	359,506,190	34.8%
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	423,564,714	136,044,278	32.1%	409,565,309	426,854,675	140,829,108	33.0%	406,012,498	414,463,922	137,461,678	33.2%
0200	Employee Benefits	159,486,172	58,371,384	36.6%	151,958,621	158,421,684	58,069,995	36.7%	150,374,948	136,541,415	52,517,477	38.5%
0300	Professional/Technical Services	378,755	83,572	22.1%	213,805	407,928	58,091	14.2%	269,358	455,081	89,253	19.6%
0400	Property Services	414,034	91,904	22.2%	340,671	370,454	137,601	37.1%	319,838	356,157	114,431	32.1%
0500	Other Purchased Services	1,098,458	157,509	14.3%	451,237	721,199	163,698	22.7%	546,971	782,013	165,911	21.2%
0600	Supplies	15,472,494	4,707,608	30.4%	8,164,723	14,972,253	5,076,421	33.9%	8,329,399	12,835,966	5,001,883	39.0%
0700	Property	3,162,434	1,836,614	58.1%	2,505,499	2,150,088	1,101,315	51.2%	2,170,028	2,806,134	850,474	30.3%
0800	Miscellaneous	1,680,141	352,947	21.0%	97,848	444,475	28,632	6.4%	115,720	2,385,136	34,566	1.4%
1100	Instruction	605,257,202	201,645,816	33.3%	573,297,713	604,342,756	205,464,861	34.0%	568,138,760	570,625,824	196,235,674	34.4%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	39,205,961	13,288,519	33.9%	37,595,010	38,403,584	13,585,003	35.4%	36,408,712	36,681,432	13,034,250	35.5%
0200	Employee Benefits	14,177,768	5,454,068	38.5%	13,925,417	13,621,033	5,289,166	38.8%	13,407,483	12,248,224	4,746,260	38.8%
0300	Professional/Technical Services	1,641,709	205,026	12.5%	1,530,804	1,595,436	426,270	26.7%	1,611,196	1,654,973	516,263	31.2%
0400	Property Services	65,264	17,256	26.4%	55,690	76,165	18,142	23.8%	59,858	62,848	41,273	65.7%
0500	Other Purchased Services	159,444	42,820	26.9%	139,162	176,565	45,045	25.5%	140,040	231,197	56,284	24.3%
0600	Supplies	275,241	75,067	27.3%	213,068	244,901	85,813	35.0%	191,732	363,702	47,536	13.1%
0700	Property	35,562	9,235	26.0%	50,599	64,749	14,681	22.7%	76,362	77,865	15,870	20.4%
0800	Miscellaneous	33,403	14,314	42.9%	30,358	34,102	17,329	50.8%	35,263	28,092	18,715	66.6%
2100	Student Support	55,594,352	19,106,305	34.4%	53,540,108	54,216,535	19,481,448	35.9%	51,930,646	51,348,333	18,476,451	36.0%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	73,835,711	23,185,721	31.4%	65,994,237	69,183,142	23,336,101	33.7%	64,858,702	67,021,565	22,675,098	33.8%
0200	Employee Benefits	25,399,392	9,683,893	38.1%	24,675,978	24,469,138	9,420,184	38.5%	24,086,216	22,263,385	8,578,243	38.5%
0300	Professional/Technical Services	3,324,895	462,816	13.9%	1,075,444	2,816,711	277,668	9.9%	1,124,984	1,373,936	497,911	36.2%
0400	Property Services	76,229	11,137	14.6%	124,305	45,605	16,662	36.5%	67,188	74,799	29,687	39.7%
0500	Other Purchased Services	563,110	170,477	30.3%	380,040	476,944	136,334	28.6%	406,450	467,585	142,767	30.5%
0600	Supplies	3,230,098	1,750,620	54.2%	2,044,374	2,050,693	913,306	44.5%	2,300,398	2,767,175	934,309	33.8%
0700	Property	2,350,614	1,385,350	58.9%	2,409,920	2,872,943	1,547,318	53.9%	2,124,558	2,565,345	1,194,612	46.6%
0800	Miscellaneous	107,888	20,856	19.3%	61,167	93,066	14,202	15.3%	69,194	93,226	10,827	11.6%
2200	Instructional Staff Support	108,887,937	36,670,870	33.7%	96,765,465	102,008,242	35,661,775	35.0%	95,037,690	96,627,017	34,063,454	35.3%

		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	2,392,071	970,258	40.6%	2,659,120	2,685,714	872,954	32.5%	2,346,130	2,552,839	847,928	33.2%
0200	Employee Benefits	998,101	396,142	39.7%	1,045,630	637,370	348,972	54.8%	860,875	963,320	324,705	33.7%
0300	Professional/Technical Services	1,495,967	238,798	16.0%	1,029,427	1,279,852	304,121	23.8%	935,520	1,137,953	310,464	27.3%
0400	Property Services	400	400	100.0%	353	-	-		203	210	-	0.0%
0500	Other Purchased Services	250,088	48,264	19.3%	74,316	245,380	20,669	8.4%	49,404	59,276	18,500	31.2%
0600	Supplies	94,051	33,922	36.1%	80,180	188,013	47,514	25.3%	68,287	119,339	19,236	16.1%
0700	Property	44,270	31,583	71.3%	40,609	40,077	17,412	43.4%	21,084	29,008	3,354	11.6%
0800	Miscellaneous	84,110	82,694	98.3%	82,937	88,800	80,069	90.2%	90,502	93,101	83,992	90.2%
2300	District Administration	5,359,058	1,802,061	33.6%	5,012,572	5,165,206	1,691,711	32.8%	4,372,005	4,955,046	1,608,179	32.5%
School Administration (Principal's Office)												
0100	Salaries	63,311,735	21,657,242	34.2%	59,304,825	61,117,747	22,198,386	36.3%	58,236,133	60,493,052	22,104,102	36.5%
0200	Employee Benefits	22,899,905	8,594,371	37.5%	22,734,424	22,086,609	8,440,486	38.2%	21,925,375	21,181,618	7,965,640	37.6%
0300	Professional/Technical Services	265,293	87,486	33.0%	248,212	262,306	66,701	25.4%	399,709	468,324	138,647	29.6%
0400	Property Services	478,052	169,911	35.5%	342,886	492,036	224,808	45.7%	285,231	429,070	93,862	21.9%
0500	Other Purchased Services	837,515	331,811	39.6%	793,983	806,421	347,268	43.1%	712,301	884,863	284,838	32.2%
0600	Supplies	5,626,257	1,290,539	22.9%	2,789,148	5,592,540	1,418,073	25.4%	2,624,323	4,893,322	1,301,731	26.6%
0700	Property	1,441,747	570,432	39.6%	1,454,878	1,488,178	632,617	42.5%	1,652,518	2,150,362	635,779	29.6%
0800	Miscellaneous	148,535	28,232	19.0%	70,957	124,090	27,396	22.1%	69,738	108,945	32,385	29.7%
2400	School Administration	95,009,039	32,730,024	34.4%	87,739,313	91,969,927	33,355,735	36.3%	85,905,328	90,609,556	32,556,984	35.9%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	21,586,867	7,369,860	34.1%	19,804,786	20,655,842	6,947,989	33.6%	17,158,490	18,176,620	6,276,942	34.5%
0200	Employee Benefits	9,662,594	4,321,240	44.7%	10,220,972	9,254,584	3,393,667	36.7%	10,603,921	10,292,532	4,378,287	42.5%
0300	Professional/Technical Services	1,974,452	457,031	23.1%	1,534,362	1,483,361	555,980	37.5%	1,481,519	1,833,507	698,608	38.1%
0400	Property Services	498,640	21,950	4.4%	242,126	495,879	65,257	13.2%	277,900	317,539	33,896	10.7%
0500	Other Purchased Services	6,150,136	2,290,704	37.2%	4,783,862	6,237,636	2,649,431	42.5%	4,492,006	6,896,954	2,538,103	36.8%
0600	Supplies	2,648,558	439,573	16.6%	1,917,489	2,235,905	480,457	21.5%	1,427,057	1,679,679	110,369	6.6%
0700	Property	4,396,264	1,513,813	34.4%	3,392,747	4,873,487	1,384,682	28.4%	4,920,200	6,620,699	2,307,432	34.9%
0800	Miscellaneous	356,289	43,524	12.2%	293,644	530,157	46,968	8.9%	266,121	488,362	6,809	1.4%
2500	Business Support	47,273,800	16,457,695	34.8%	42,189,988	45,766,851	15,524,433	33.9%	40,627,214	46,305,891	16,350,446	35.3%

		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	53,503,554	17,080,458	31.9%	47,789,726	49,830,468	16,734,372	33.6%	48,631,070	50,520,251	17,414,905	34.5%
0200	Employee Benefits	23,044,101	7,869,254	34.1%	21,288,991	22,384,048	7,821,180	34.9%	21,083,818	24,360,601	7,493,022	30.8%
0300	Professional/Technical Services	1,679,130	347,034	20.7%	1,007,644	1,272,787	238,449	18.7%	1,233,298	1,421,659	294,715	20.7%
0400	Property Services	17,431,423	5,471,861	31.4%	11,128,486	14,996,177	4,218,540	28.1%	11,213,407	14,299,767	4,812,151	33.7%
0500	Other Purchased Services	2,338,936	59,878	2.6%	1,406,800	2,234,021	169,906	7.6%	1,883,041	2,453,414	(796,424)	-32.5%
0600	Supplies	25,893,029	9,289,992	35.9%	23,950,922	26,199,023	9,828,818	37.5%	23,757,112	26,931,669	9,560,792	35.5%
0700	Property	2,953,784	864,065	29.3%	1,700,119	1,934,388	1,038,568	53.7%	1,821,116	2,308,688	781,331	33.8%
0800	Miscellaneous	195,368	26,307	13.5%	108,203	108,246	41,358	38.2%	102,576	131,389	58,001	44.1%
2600	Plant Operations & Maintenance	127,039,325	41,008,849	32.3%	108,380,891	118,959,158	40,091,191	33.7%	109,725,438	122,427,438	39,618,493	32.4%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	45,087,005	14,666,002	32.5%	43,689,512	41,497,785	14,654,851	35.3%	42,737,900	43,430,670	14,953,188	34.4%
0200	Employee Benefits	17,489,933	6,800,934	38.9%	20,485,597	18,532,236	6,448,716	34.8%	19,366,203	19,242,826	6,266,678	32.6%
0300	Professional/Technical Services	121,952	(435,039)	-356.7%	(3,337,570)	117,836	(1,081,016)	-917.4%	(1,831,680)	120,350	(978,096)	-812.7%
0400	Property Services	47,202	9,562	20.3%	30,421	49,008	11,217	22.9%	13,374	33,136	1,646	5.0%
0500	Other Purchased Services	3,174,279	1,389,860	43.8%	3,435,961	2,861,115	1,479,457	51.7%	2,888,484	4,345,752	1,480,981	34.1%
0600	Supplies	9,031,809	3,331,171	36.9%	9,254,747	12,412,107	4,000,883	32.2%	10,476,858	13,051,897	4,148,336	31.8%
0700	Property	11,526,469	4,517,587	39.2%	3,393,109	10,026,077	2,780,452	27.7%	910,249	4,723,343	624,423	13.2%
0800	Miscellaneous	227,100	23,957	10.5%	47,256	262,797	6,213	2.4%	44,329	287,987	12,927	4.5%
2700	Transportation	86,705,749	30,304,034	35.0%	76,999,033	85,758,961	28,300,772	33.0%	74,605,717	85,235,960	26,510,084	31.1%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	30,138	10,406	34.5%	31,186	30,301	10,800	35.6%	30,114	29,038	10,278	35.4%
0200	Employee Benefits	1,791	419	23.4%	1,672	1,713	428	25.0%	1,545	1,519	442	29.1%
2900	Other Instruction Support	31,929	10,825	33.9%	32,858	32,014	11,227	35.1%	31,659	30,557	10,719	35.1%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		3,167	-	2,107		-	28,400	-	0.0%
0200	Employee Benefits	-	-		460	-	319		-	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	2,426	20.2%	10,599	48,596	-	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	2,106,007	711,071	33.8%	1,759,116	2,047,890	722,483	35.3%	1,837,644	2,029,658	788,470	38.8%
0200	Employee Benefits	758,876	278,058	36.6%	727,534	661,072	268,281	40.6%	658,870	687,787	274,432	39.9%
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	7,117	41.2%	7,773	15,480	2,464	15.9%	4,234	12,460	4,584	36.8%
0600	Supplies	15,468	2,795	18.1%	11,779	15,265	1,501	9.8%	4,054	21,763	2,839	13.0%
0700	Property	8,374	4,884	58.3%	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	2,946,283	1,004,639	34.1%	2,510,854	2,750,443	997,203	36.3%	2,517,609	2,776,102	1,070,607	38.6%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	727,025	246,897	34.0%	685,229	700,341	235,397	33.6%	675,043	676,429	247,745	36.6%
0200	Employee Benefits	270,527	105,117	38.9%	264,345	199,879	99,862	50.0%	252,182	1,750,813	89,008	5.1%
0300	Professional/Technical Services	4,900	1,054	21.5%	1,951	2,900	-	0.0%	-	-	-	
0400	Property Services	1,000	-	0.0%	903	1,000	-	0.0%	-	-	-	
0500	Other Purchased Services	18,200	2,114	11.6%	12,403	19,128	-	0.0%	-	-	-	
0600	Supplies	18,515	5,738	31.0%	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	374,166	35.0%	984,226	967,349	335,259	34.7%	927,225	2,427,243	336,753	13.9%
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	100,299,882	-	0.0%	-	95,651,136	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures		1,237,485,336	381,115,284	30.8%	1,052,527,208	1,209,555,946	381,056,043	31.5%	1,039,237,330	1,148,104,659	366,976,344	32.0%
Ending Fund Balance		740,070	161,887,799		153,608,045	(2,317,142)	129,206,425		132,975,573	4,678,881	111,737,727	

Special Revenue Fund (2) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	15,476,379		Due To Other Funds	(18,859,128)
	Accounts Receivable	<u>444,691</u>		Accounts Payable	<u>(236,862)</u>
			Total Liabilities		(19,095,989)
Total Assets		<u><u>15,921,070</u></u>			
			Fund Balance		
				Beginning Balance	(12,971,802)
				Revenues	(28,702,898)
				Expenditures	<u>44,849,619</u>
			Total Fund Balance		<u>3,174,919</u>
			Total Liabilities and Fund Balance		<u><u>(15,921,070)</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	1,403	1,697	121.0%	7,615	4,498	2,477	55.1%	5,630	1,397	1,013	72.5%
1700 Student Fees	30,977	-	0.0%	-	52,321	-	0.0%	120	68,383	120	0.2%
1900 Local Grants and Contributions	5,181,866	1,635,765	31.6%	10,059,989	5,823,951	1,554,220	26.7%	9,339,816	4,475,407	2,024,382	45.2%
3200 State Grants	34,670,023	13,542,224	39.1%	36,817,000	35,901,214	9,049,852	25.2%	36,489,591	33,565,096	9,130,548	27.2%
4300 Direct Federal Grants	16,423,377	4,584,340	27.9%	16,762,516	17,262,769	3,613,456	20.9%	16,335,656	15,695,057	3,109,124	19.8%
4500 Federal Grants Through State	76,197,496	8,631,994	11.3%	74,822,375	74,270,486	18,677,305	25.1%	76,354,713	74,593,805	21,489,145	4.2%
4700 Federal Grants Thru Intermediary	730,208	301,959	41.4%	1,287,600	1,098,323	460,156	41.9%	1,029,222	631,688	335,090	3401.9%
4810 Medicaid Reimbursement	5,155,059	-	0.0%	2,082,200	3,757,692	218,608	5.8%	2,021,973	2,048,478	337,689	16.4%
5210 Operating Transfers In	1,078,594	4,919	0.5%	1,959,415	2,421,000	138,459	5.7%	2,308,124	2,454,264	139,987	13.8%
Total Revenues	139,469,003	28,702,898	20.6%	143,798,710	140,592,254	33,714,534	24.0%	143,884,845	133,533,575	36,567,098	27.4%
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	83,074,650	26,519,521	31.9%	83,822,680	81,849,147	28,089,605	34.3%	82,308,738	81,840,472	29,505,953	36.1%
2100 Student Support	4,241,997	1,246,727	29.4%	5,966,973	4,908,966	2,024,114	41.2%	4,538,092	3,244,671	1,447,764	44.6%
2200 Instructional Staff Support	35,242,072	12,466,247	35.4%	41,027,083	37,640,646	12,938,293	34.4%	38,775,743	33,029,655	12,489,183	37.8%
2300 District Administration	95,263	65,320	68.6%	192,542	210,470	68,590	32.6%	249,071	72,873	74,418	102.1%
2400 School Administration	368,781	169,080	45.8%	214,341	131,736	54,779	41.6%	167,589	146,680	52,377	35.7%
2500 Business Support	1,609,480	446,841	27.8%	1,318,018	2,244,443	493,738	22.0%	1,273,193	1,271,209	533,124	41.9%
2600 Plant Operations & Maintenance	221,643	139,743	63.0%	236,748	34,900	47,897	137.2%	79,896	25,700	35,776	139.2%
2700 Transportation	1,169,879	565,563	48.3%	3,103,142	1,135,023	1,058,519	93.3%	2,237,369	2,024,350	1,192,056	58.9%
3300 Community Services	10,201,218	2,393,991	23.5%	7,162,197	9,623,185	2,436,039	25.3%	7,188,039	9,057,013	2,465,808	27.2%
4600 Site Improvement	-	-		-	-	-		49,678	-	49,029	
5200 Operating Transfers Out	2,868,820	836,586	29.2%	2,493,691	3,036,753	819,124	27.0%	2,927,078	2,933,826	1,063,231	36.2%
Total Expenditures	139,093,803	44,849,619	32.2%	145,537,415	140,815,269	48,030,700	34.1%	139,794,486	133,646,449	48,908,719	36.6%
Ending Fund Balance	13,347,002	(3,174,919)		12,971,802	14,487,492	394,341		14,710,507	10,507,274	(1,721,473)	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>2,231,391</u>	Accounts Payable	<u>(42,246)</u>
Total Assets	<u><u>2,231,391</u></u>	Total Liabilities	<u>(42,246)</u>
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(1,805,492)
		Expenditures	<u>956,525</u>
		Total Fund Balance	<u>(2,189,145)</u>
		Total Liabilities and Fund Balance	<u><u>(2,231,391)</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			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 Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	1,648,990	1,700,916	103.1%	2,303,562	1,260,125	1,208,786	95.9%	1,447,241	971,376	939,605	96.7%
1900 Local Grants and Contributions	104,576	104,576	100.0%	202,260	82,046	31,176	38.0%	189,643	42,484	33,849	79.7%
Total Revenues	1,753,566	1,805,492	103.0%	2,505,822	1,342,171	1,239,962	92.4%	1,636,884	1,013,860	973,453	96.0%
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	3,436,256	907,348	26.4%	2,042,636	1,921,057	606,073	31.5%	1,256,914	1,562,335	331,331	21.2%
2600 Plant Operations & Maintenance	118,189	49,177	41.6%	63,182	108,280	29,912	27.6%	51,537	80,911	19,952	24.7%
Total Expenditures	3,554,445	956,525	26.9%	2,105,818	2,029,337	635,985	31.3%	1,308,451	1,643,246	351,283	21.4%
Ending Fund Balance	(460,701)	2,189,145		1,340,178	253,008	1,544,151	610.3%	940,174	(17,645)	1,233,911	-6993.0%
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

Assets		Fund Balance	
Due From Other Funds	<u>30,797,996</u>	Beginning Balance	(1,092,049)
		Revenues	(37,235,584)
Total Assets	<u><u>30,797,996</u></u>	Expenditures	<u>7,529,637</u>
		Total Fund Balance	<u>(30,797,996)</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	23,858,603	Accounts Payable	<u>(1,296)</u>
Due From Other Funds	<u>59,492,913</u>	Total Liabilities	(1,296)
Total Assets	<u><u>83,351,516</u></u>		
		Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(1,101,711)
		Expenditures	<u>22,459,193</u>
		Total Fund Balance	<u>(83,350,220)</u>
		Total Liabilities and Fund Balance	<u><u>(83,351,516)</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	%
34,300,000	37,233,164	108.6%	35,274,311	34,300,000	35,274,311	102.8%	33,703,962	32,570,714	33,703,962	103.5%
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	37,235,584	107.4%	35,478,080	34,680,000	35,279,036	101.7%	33,907,748	32,950,714	33,768,331	102.5%
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	7,529,637	21.7%	41,724,548	34,680,000	8,127,499	23.4%	26,812,943	32,950,714	8,201,142	24.9%
34,680,000	7,529,637	21.7%	41,724,548	34,680,000	8,127,499	23.4%	26,812,943	32,950,714	8,201,142	24.9%
1,092,049	30,797,996		1,092,049	7,338,517	34,490,054		7,338,517	243,712	25,810,901	
-	84,990		420,989	-	66,367		288,517	-	26,166	
-	-		73,261	-	202,917		3,823,798	1,605,101	274,637	17.1%
55,000,000	-	0.0%	44,955,100	34,000,000	7,120,000	20.9%	55,015,000	45,093,293	-	0.0%
-	1,016,721		18,653,921	-	1,175,460		4,543,586	-	1,079,648	
55,000,000	1,101,711	2.0%	64,103,271	34,000,000	8,564,744	25.2%	63,670,901	46,698,394	1,380,450	3.0%
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	19,409,661	35.3%	48,029,549	34,000,000	16,496,946	48.5%	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	22,459,193	40.8%	58,811,275	34,000,000	27,079,741	79.6%	57,209,793	47,216,836	40,831,169	86.5%
104,707,702	83,350,220		104,707,702	99,415,706	80,900,709		99,415,706	84,954,598	53,503,879	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(20,391,674)
Expenditures	20,391,674
	<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	8,890,832	Due To Other Funds	(5,910,369)
Accounts Receivable	6,017,057	Accounts Payable	(40,554)
Inventory	2,533,672	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	<hr/> 44,727,061 <hr/>	Total Liabilities	(45,364,814)
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(25,164,827)
		Expenditures	22,719,036
			<hr/>
		Total Fund Balance	<hr/> 637,753 <hr/>
		Total Liabilities and Fund Balance	<hr/> (44,727,061) <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	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	7,900,000	5,169,577	65.4%	9,709,125	7,900,000	4,052,008	51.3%	9,449,764	7,200,000	4,038,422	56.1%
4300 Federal Direct Reimbursements	1,063,714	1,304,648	122.7%	2,605,136	1,063,714	1,303,268	122.5%	2,607,925	1,650,000	1,303,962	79.0%
5210 Operating Transfers In	43,407,000	13,917,449	32.1%	35,126,062	43,407,000	14,643,692	33.7%	34,659,363	41,680,714	14,497,576	34.8%
Total Revenues	52,370,714	20,391,674	38.9%	47,440,323	52,370,714	19,998,968	38.2%	46,717,052	50,530,714	19,839,960	39.3%
Debt Service Expenditures											
5100 Debt Service	52,370,714	20,391,674	38.9%	47,440,323	52,370,714	19,998,968	38.2%	46,717,052	50,530,714	19,839,960	39.3%
Total Expenditures	52,370,714	20,391,674	38.9%	47,440,323	52,370,714	19,998,968	38.2%	46,717,052	50,530,714	19,839,960	39.3%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	70,000	39,889	57.0%	65,491	-	15,815		28,291	28,291	5,143	18.2%
1600 Food Sales	6,000,000	1,256,755	20.9%	3,685,798	5,390,000	1,503,544	27.9%	4,031,184	7,918,523	1,748,678	22.1%
1900 Local Contributions	30,000	1,048	3.5%	34,127	-	12,583		53,324	66,610	25,511	38.3%
3200 State Grants	3,687,631	1,510,067	40.9%	-	-	-		486,438	-	-	
3900 On-Behalf Payments	-	-		3,687,631	3,475,939	1,427,035	41.1%	3,494,478	3,471,962	1,350,945	38.9%
4500 Federal Grants Through State	68,200,168	22,357,068	32.8%	55,298,421	63,069,064	22,746,631	36.1%	53,236,062	59,867,415	21,491,147	35.9%
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%
Total Revenues	77,987,799	25,164,827	32.3%	68,991,074	71,935,003	25,705,609	35.7%	67,689,412	74,772,436	24,621,424	32.9%
Non-Operating Funds											
Beginning Balance	(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%
Food Service Expenditures											
3100 Food Service Operation	80,044,542	21,443,379	26.8%	86,834,666	90,609,723	22,003,543	24.3%	64,666,429	89,395,207	21,413,560	24.0%
5100 Debt Service	-	47,151		-	-	69,471		-	1,137,583	90,973	8.0%
5200 Operating Transfers Out	3,360,000	1,228,506	36.6%	3,650,413	3,394,000	1,217,995	35.9%	3,649,086	3,994,563	1,218,192	
Total Expenditures	83,404,542	22,719,036	27.2%	90,485,079	94,003,723	23,291,010	24.8%	68,315,515	94,527,353	22,722,725	24.0%
Ending Fund Balance	(8,500,287)	(637,753)		(3,083,544)	(3,658,259)	20,825,060		18,410,461	(4,210,570)	20,935,263	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	361,130		Unfunded Pension Liability	(432,466)
	Deferred Outflows - Pension Contributions	<u>85,155</u>		Deferred Inflows - Pension Investments	<u>(11,368)</u>
Total Assets		<u><u>446,285</u></u>	Total Liabilities		(443,834)
			Fund Balance		
				Beginning Balance	(13,280)
				Revenues	(98,566)
				Expenditures	<u>109,395</u>
			Total Fund Balance		<u>(2,451)</u>
			Total Liabilities and Fund Balance		<u><u>(446,285)</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

Liabilities			Fund Balance		
	Due To Other Funds	<u>(23,019)</u>		Beginning Balance	(40,672)
Total Liabilities		<u><u>(23,019)</u></u>		Revenues	(25,411)
				Expenditures	<u>89,102</u>
			Total Fund Balance		<u>23,019</u>
			Total Liabilities and Fund Balance		<u><u>-</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 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	254	0.1%	66,756	590,994	28,937	4.9%	22,764	22,764	3,290	14.5%
3200 State Grants	18,273	79,969	437.6%	307,840	18,741	48,506	258.8%	497,633	497,633	145,134	29.2%
3900 On-Behalf Payments	44,792	18,343	41.0%	44,792	42,101	17,241	41.0%	42,140	47,964	18,072	37.7%
Total Revenues	291,107	98,566	33.9%	419,388	651,836	94,684	14.5%	562,537	568,361	166,496	29.3%
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	109,395	16.5%	652,490	651,835	156,688	24.0%	428,716	799,932	144,821	18.1%
Total Expenditures	663,065	109,395	16.5%	652,490	651,835	156,688	24.0%	428,716	799,932	144,821	18.1%
Ending Fund Balance	(358,678)	2,451		13,280	246,383	184,378		246,382	(119,010)	134,236	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	4,108	4,108	100.0%	20,643	39,850	1,419	3.6%	32,096	30,096	2,096	7.0%
1900 Local Contributions	2,375	19,670	828.2%	30,075	-	12,135		35,750	22,955	7,320	31.9%
3900 On-Behalf Payments	3,987	1,633	41.0%	3,987	4,627	1,893	40.9%	4,627	9,185	3,598	39.2%
5210 Operating Transfers In	95,000	-	0.0%	101,343	93,175	-	0.0%	95,170	97,170	3,500	3.6%
Total Revenues	105,470	25,411	24.1%	156,048	137,652	16,844	12.2%	167,643	159,406	16,514	10.4%
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	105,250	77,202	73.4%	103,722	115,046	78,945	68.6%	112,412	37,942	81,390	214.5%
2200 Instructional Staff Support	32,798	2,850	8.7%	613	16,364	4,323	26.4%	4,556	59,528	-	0.0%
2700 Transportation	-	-		-	-	-		-	93	-	
3300 Community Services	53,914	9,050	16.8%	38,181	39,850	9,556	24.0%	39,608	42,139	15,839	37.6%
Total Expenditures	191,962	89,102	46.4%	142,516	171,260	92,824	54.2%	156,576	139,702	97,229	69.6%
Ending Fund Balance	(45,820)	(23,019)		40,672	(6,468)	(48,840)		27,140	35,777	(64,642)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	209,720		Due To Other Funds	(9,458)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Unfunded Pension Liabilities	(28,086)
Total Assets		<u><u>230,241</u></u>		Deferred Inflows - Pension Investments	<u>(6,824)</u>
					(44,368)
			Fund Balance		
				Beginning Balance	(158,393)
				Revenues	(85,064)
				Expenditures	<u>57,584</u>
			Total Fund Balance		<u>(185,873)</u>
			Total Liabilities and Fund Balance		<u><u>(230,241)</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	515,019		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>675,796</u></u>	Total Liabilities		(787,165)
			Fund Balance		
				Beginning Balance	268,966
				Revenues	(465,942)
				Expenditures	<u>308,345</u>
			Total Fund Balance		<u>111,369</u>
			Total Liabilities and Fund Balance		<u><u>(675,796)</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	815	164.0%	1,326	221	378	171.0%	607	607	129	21.2%
1800 Daycare Fees	278,870	70,061	25.1%	230,087	449,779	110,561	24.6%	300,487	305,139	174,886	57.3%
3900 On-Behalf Payments	34,618	14,188	41.0%	34,618	38,142	15,734	41.3%	38,457	77,780	31,020	39.9%
Total Revenues	313,985	85,064	27.1%	266,031	488,142	126,673	25.9%	339,551	383,526	206,034	53.7%
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	9,637	48.6%	26,404	13,600	8,293	61.0%	42,663	42,727	6,611	15.5%
2200 Instructional Staff Support	461,281	43,028	9.3%	167,184	469,542	95,704	20.4%	217,521	480,053	142,282	29.6%
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	57,584	11.8%	194,047	488,142	104,456	21.4%	265,171	527,780	153,880	29.2%
Ending Fund Balance	(13,724)	185,873		158,393	86,409	108,626		86,409	(132,225)	64,183	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	747,650	406,032	54.3%	902,635	785,756	255,930	32.6%	739,239	746,295	226,736	30.4%
3900 On-Behalf Payments	146,311	59,910	40.9%	146,311	121,392	50,038	41.2%	122,302	108,593	42,500	39.1%
5210 Operating Transfers In	-	-		-	-	-		24,230	-	-	
Total Revenues	893,961	465,942	52.1%	1,048,946	907,148	305,968	33.7%	885,771	854,888	269,236	31.5%
Non-Operating Funds											
Beginning Balance	(268,966)	(268,966)	100.0%	-	-	-		-	-	-	
Tuition Preschool Expenditures											
1100 Instruction	1,041,805	308,024	29.6%	1,317,912	907,148	300,660	33.1%	885,771	885,681	279,543	31.6%
2600 Plant Operations & Maintenance	2,250	321	14.3%	-	-	-		-	-	-	
Total Expenditures	1,044,055	308,345	29.5%	1,317,912	907,148	300,660	33.1%	885,771	885,681	279,543	31.6%
Ending Fund Balance	(419,060)	(111,369)		(268,966)	-	5,308		-	(30,793)	(10,308)	

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	1,717,593	Due to Other Funds	<u>(2,426)</u>
Due From Other Funds	<u>682,993</u>		
Total Assets	<u><u>2,400,586</u></u>	Total Liabilities	(2,426)
		Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(88,787)
		Expenditures	<u>475,460</u>
		Total Fund Balance	<u>(2,398,160)</u>
		Total Liabilities and Fund Balance	<u><u>(2,400,586)</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	%
26,368	1,855	7.0%	2,990	24,700	944	3.8%	1,734	26,368	354	1.3%
2,489,916	86,932	3.5%	3,396,572	2,553,579	2,663,872	104.3%	836,604	2,489,916	299,587	12.0%
2,516,284	88,787	3.5%	3,399,562	2,578,279	2,664,817	103.4%	838,338	2,516,284	299,941	11.9%
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%
2,433,571	475,460	19.5%	2,513,709	3,061,801	1,445,277	47.2%	849,046	2,339,630	561,015	24.0%
2,433,571	475,460	19.5%	2,513,709	3,061,801	1,445,277	47.2%	849,046	2,339,630	561,015	24.0%
2,867,546	2,398,160		2,784,833	1,415,458	3,118,490		1,898,980	2,086,342	1,648,614	