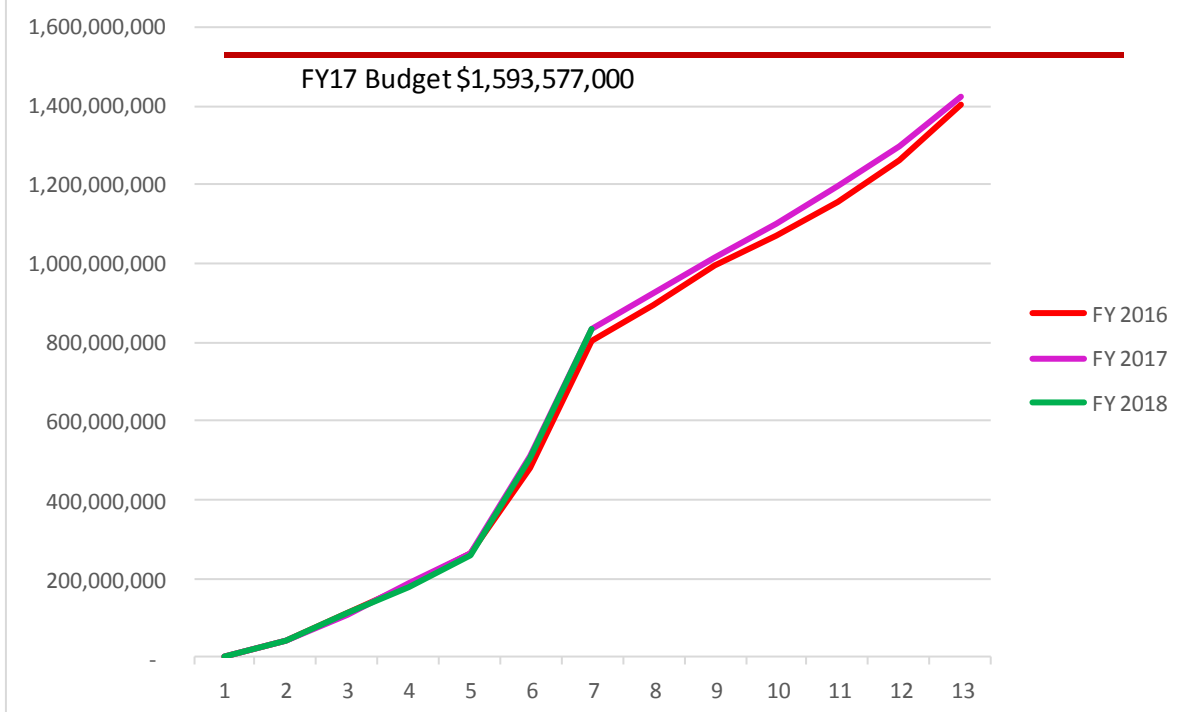
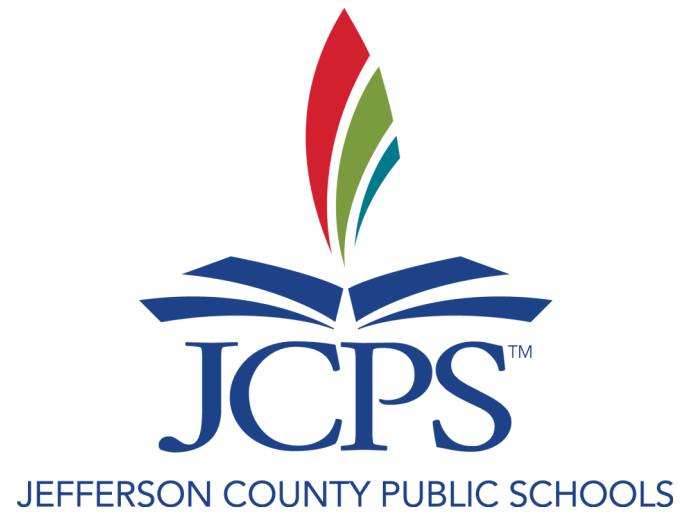


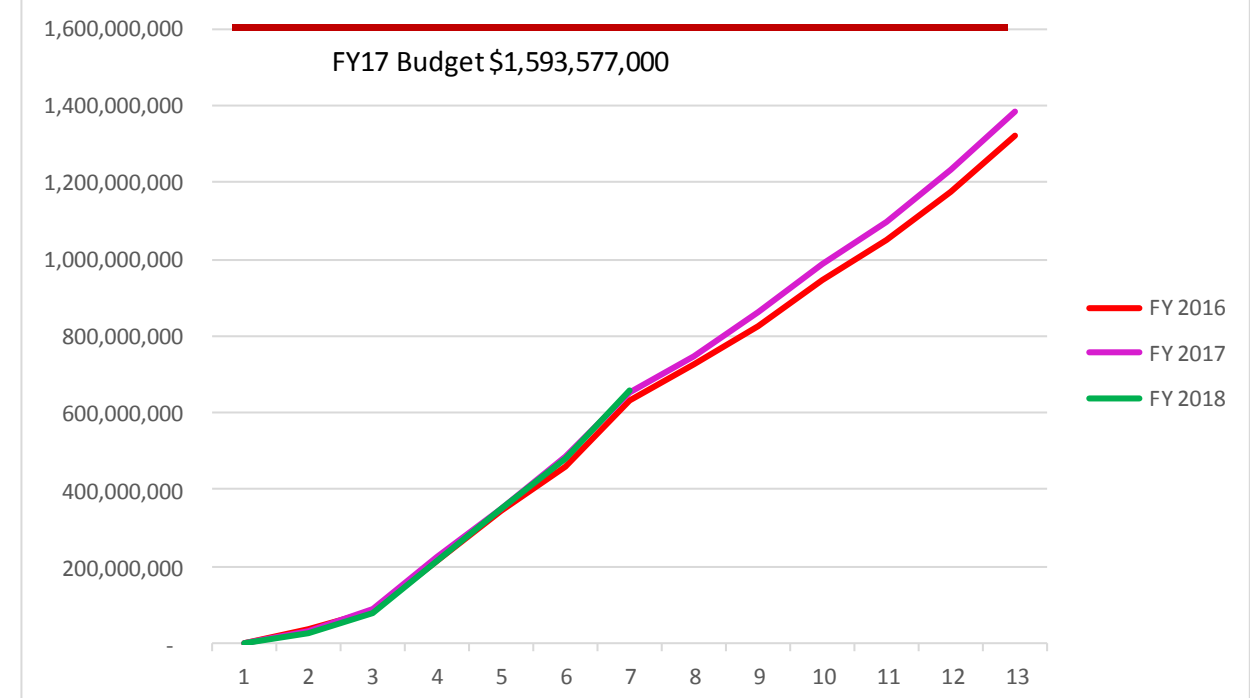
Comparative Revenues by Month (All Funds)



December Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through December 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	426,735,313	94.6%	432,706,454	434,257,815	404,564,967	93.2%	416,365,932	416,965,738	372,954,252	89.4%
Occupational Taxes	161,100,000	56,869,516	35.3%	156,387,646	160,930,927	54,665,815	34.0%	151,821,629	148,215,000	53,640,044	36.2%
Other Taxes	53,975,905	15,161,934	28.1%	51,729,620	49,343,519	15,672,879	31.8%	47,796,163	51,920,531	17,170,865	33.1%
Local Grants	7,782,784	3,539,849	45.5%	13,658,821	11,735,004	5,072,612	43.2%	10,366,063	8,806,132	2,958,598	33.6%
State Sources											
SEEK Program	246,348,362	124,315,467	50.5%	260,406,772	258,776,412	130,555,020	50.5%	266,225,294	267,066,168	134,121,597	50.2%
Other State Revenues	241,449,359	117,866,411	48.8%	244,169,846	242,198,044	115,149,015	47.5%	241,650,789	223,316,857	106,957,722	47.9%
KSFCC Allocation	7,900,000	5,171,845	65.5%	9,709,125	7,900,000	4,054,521	51.3%	9,449,764	7,200,000	4,041,367	56.1%
Federal Grants	168,020,063	51,773,153	30.8%	156,079,252	156,967,241	60,097,515	38.3%	154,960,283	157,653,800	61,152,882	38.8%
Interest	1,999,146	1,590,125	79.5%	2,417,048	1,927,830	800,608	41.5%	1,707,887	1,107,418	441,825	39.9%
Other Sources	119,759,752	33,454,521	27.9%	122,217,438	152,979,614	40,456,699	26.4%	121,680,444	96,571,762	49,975,840	51.7%
Total Revenues	1,459,287,265	836,478,134	57.3%	1,449,482,022	1,477,016,407	831,089,650	56.3%	1,422,024,248	1,378,823,406	803,414,993	58.3%
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	695,060,542	318,122,910	45.8%	660,611,067	690,592,782	317,981,383	46.0%	652,745,258	655,877,176	310,175,056	47.3%
2100 Student Support	59,862,129	27,933,064	46.7%	59,507,081	60,264,444	28,718,794	47.7%	56,468,738	56,121,696	26,859,704	47.9%
2200 Instructional Staff Support	144,400,988	65,532,482	45.4%	137,960,345	138,518,881	63,892,365	46.1%	134,035,510	135,745,228	62,078,196	45.7%
2300 District Administration	5,734,541	2,297,649	40.1%	5,205,114	5,304,205	2,235,495	42.1%	4,621,076	5,165,516	2,126,220	41.2%
2400 School Administration	95,481,424	43,629,457	45.7%	87,953,654	92,451,404	43,471,130	47.0%	86,072,917	90,937,813	42,692,704	46.9%
2500 Business Support	49,001,809	20,943,822	42.7%	43,508,006	47,501,823	19,974,494	42.0%	41,900,407	49,035,430	20,180,983	41.2%
2600 Plant Operations & Maintenance	127,429,552	52,611,052	41.3%	108,680,821	119,446,357	51,471,837	43.1%	109,856,871	122,609,291	51,268,990	41.8%
2700 Transportation	87,731,247	40,581,501	46.3%	80,102,175	88,808,751	38,796,778	43.7%	76,843,086	86,360,384	36,761,350	42.6%
2900 Other Instruction Support	31,929	15,745	49.3%	32,858	32,014	15,851	49.5%	31,659	30,557	15,300	50.1%
3100 Food Service	80,056,542	29,050,097	36.3%	86,854,952	90,598,851	28,524,344	31.5%	64,677,028	89,546,606	27,911,068	31.2%
3200 Daycare Operations	663,065	155,546	23.5%	652,490	651,835	199,733	30.6%	428,716	709,373	198,231	27.9%
3300 Community Services	15,667,532	5,200,226	33.2%	12,224,941	15,773,495	6,482,960	41.1%	10,594,302	14,807,574	5,225,206	35.3%
4600 Site Improvement	56,068,093	21,603,895	38.5%	49,013,775	58,651,333	17,843,259	30.4%	54,066,234	44,427,243	40,647,060	91.5%
5100 Debt Service	52,370,714	29,655,546	56.6%	54,881,653	52,370,714	36,345,531	69.4%	47,166,053	51,668,297	28,745,203	55.6%
5200 Operating Transfers Out	51,767,217	26,710,812	51.6%	64,978,495	51,188,573	27,053,348	52.9%	51,191,539	51,222,564	27,961,288	54.6%
5300 Contingency	98,251,044	-	0.0%	-	94,610,461	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,619,578,368	684,043,804	42.2%	1,452,167,427	1,606,765,923	683,007,302	42.5%	1,390,699,394	1,526,439,167	682,846,560	44.7%
Ending Fund Balance	113,073,341	425,798,774		273,364,444	146,065,260	424,132,197		276,049,849	97,109,234	365,293,427	

As of December 31, 2017

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	421,738,810		Due To Other Funds	(123,986,788)
	Investments	66,382,786		Accounts Payable	(1,204,999)
	Accounts Receivable	366,471		Accrued Expenditures	<u>(87,978,125)</u>
	Due From Other Funds	48,390,618.45			
	Inventory	<u>2,837,665</u>			
				Total Liabilities	(213,169,911)
Total Assets		<u><u>539,716,350</u></u>			
				Fund Balance	
				Beginning Balance	(153,608,045)
				Revenues	(688,497,593)
				Expenditures	<u>515,559,199</u>
				Total Fund Balance	<u>(326,546,439)</u>
				Total Liabilities and Fund Balance	<u><u>(539,716,350)</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	389,502,149	93.5%	397,432,143	399,957,815	369,290,656	92.3%	382,661,970	384,395,024	339,250,290	88.3%
1115	Delinquent Property Taxes	5,000,000	2,235,950	44.7%	4,895,473	5,000,000	2,463,949	49.3%	5,017,004	5,500,000	2,736,581	49.8%
1117	Motor Vehicle Taxes	29,972,997	9,926,019	33.1%	29,045,275	27,968,388	10,246,217	36.6%	26,860,776	28,282,326	8,955,537	31.7%
1119	Franchise Taxes	11,980,908	-	0.0%	10,793,940	9,626,131	68,993	0.7%	9,444,437	9,806,898	235,806	2.4%
1131	Occupational License Taxes	161,100,000	56,869,516	35.3%	156,387,646	160,930,927	54,665,815	34.0%	151,821,629	148,215,000	53,640,044	36.2%
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	1,713,752	89.2%	1,921,774	2,012,000	1,921,774	95.5%	1,737,381	1,563,307	2,012,879	128.8%
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	1,309,613	68.9%	1,918,637	1,900,000	587,070	30.9%	1,383,108	1,059,000	310,521	29.3%
1900	Other Local Revenues	4,283,000	2,600,684	60.7%	4,336,847	4,126,000	994,166	24.1%	4,132,269	1,136,300	900,046	79.2%
3111	State SEEK Revenues	246,348,362	124,315,467	50.5%	260,406,772	258,776,412	130,555,020	50.5%	266,225,294	267,066,168	134,121,597	50.2%
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	728,214	41.7%	1,747,810	1,748,000	728,270	41.7%	1,747,934	1,602,300	728,325	45.5%
3900	On-Behalf Payments	191,618,724	95,809,536	50.0%	192,194,317	190,927,188	94,510,918	49.5%	189,562,894	171,073,931	84,751,432	49.5%
4100	Unrestricted Federal Revenues	2,800	10,388	371.0%	2,831	4,700	8,095	172.2%	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	2,829,552	48.7%	6,576,164	6,097,895	3,124,366	51.2%
Total Revenues		1,084,617,361	688,497,593	63.5%	1,073,159,680	1,074,498,304	669,988,449	62.4%	1,053,005,022	1,033,575,659	634,046,313	61.3%
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	424,369,253	198,685,363	46.8%	409,565,309	426,708,930	199,191,878	46.7%	406,012,498	414,463,922	197,238,702	47.6%
0200	Employee Benefits	159,505,420	73,037,230	45.8%	151,958,621	158,421,683	71,784,358	45.3%	150,374,948	136,541,415	65,486,524	48.0%
0300	Professional/Technical Services	525,284	132,234	25.2%	213,805	399,827	72,674	18.2%	269,358	455,081	104,818	23.0%
0400	Property Services	421,978	119,155	28.2%	340,671	372,183	158,934	42.7%	319,838	356,157	141,895	39.8%
0500	Other Purchased Services	1,070,656	195,099	18.2%	451,237	745,717	189,275	25.4%	546,971	782,013	210,405	26.9%
0600	Supplies	15,235,492	5,175,548	34.0%	8,164,723	14,518,544	5,364,415	36.9%	8,329,399	12,835,966	5,394,018	42.0%
0700	Property	3,740,202	2,240,391	59.9%	2,505,499	2,411,652	1,263,233	52.4%	2,170,028	2,806,134	1,082,314	38.6%
0800	Miscellaneous	1,683,759	359,419	21.3%	97,848	444,330	34,399	7.7%	115,720	2,385,136	38,145	1.6%
1100	Instruction	606,552,044	279,944,439	46.2%	573,297,713	604,022,866	278,059,165	46.0%	568,138,760	570,625,824	269,696,820	47.3%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	39,257,560	18,673,881	47.6%	37,595,010	38,397,490	18,532,815	48.3%	36,408,712	36,681,432	18,046,398	49.2%
0200	Employee Benefits	14,177,768	6,791,744	47.9%	13,925,417	13,621,033	6,565,351	48.2%	13,407,483	12,248,224	5,898,036	48.2%
0300	Professional/Technical Services	1,670,288	536,603	32.1%	1,530,804	1,598,550	631,967	39.5%	1,611,196	1,654,973	647,023	39.1%
0400	Property Services	65,264	19,158	29.4%	55,690	75,179	51,767	68.9%	59,858	62,848	60,205	95.8%
0500	Other Purchased Services	160,862	57,121	35.5%	139,162	158,138	60,584	38.3%	140,040	231,197	66,016	28.6%
0600	Supplies	273,398	84,706	31.0%	213,068	253,526	104,272	41.1%	191,732	363,702	55,917	15.4%
0700	Property	35,992	9,795	27.2%	50,599	66,282	15,453	23.3%	76,362	77,865	16,717	21.5%
0800	Miscellaneous	33,403	15,323	45.9%	30,358	37,902	18,111	47.8%	35,263	28,092	20,168	71.8%
2100	Student Support	55,674,535	26,188,331	47.0%	53,540,108	54,208,101	25,980,320	47.9%	51,930,646	51,348,333	24,810,480	48.3%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	73,761,328	32,667,816	44.3%	65,994,237	69,120,713	32,156,666	46.5%	64,858,702	67,021,565	31,624,116	47.2%
0200	Employee Benefits	25,399,539	12,090,670	47.6%	24,675,978	24,469,212	11,734,147	48.0%	24,086,216	22,263,385	10,700,170	48.1%
0300	Professional/Technical Services	3,374,069	623,746	18.5%	1,075,444	2,838,877	318,537	11.2%	1,124,984	1,373,936	624,405	45.4%
0400	Property Services	75,735	11,197	14.8%	124,305	63,803	22,632	35.5%	67,188	74,799	40,961	54.8%
0500	Other Purchased Services	568,509	197,749	34.8%	380,040	471,620	164,854	35.0%	406,450	467,585	180,562	38.6%
0600	Supplies	3,247,213	1,912,314	58.9%	2,044,374	2,318,295	1,042,994	45.0%	2,300,398	2,767,175	1,087,477	39.3%
0700	Property	2,384,993	1,544,361	64.8%	2,409,920	2,838,491	1,686,275	59.4%	2,124,558	2,565,345	1,271,765	49.6%
0800	Miscellaneous	121,808	21,128	17.3%	61,167	93,439	17,525	18.8%	69,194	93,226	12,784	13.7%
2200	Instructional Staff Support	108,933,194	49,068,981	45.0%	96,765,465	102,214,450	47,143,629	46.1%	95,037,690	96,627,017	45,542,240	47.1%

		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	2,505,585	1,231,092	49.1%	2,659,120	2,685,709	1,162,999	43.3%	2,346,130	2,552,839	1,093,957	42.9%
0200	Employee Benefits	998,114	488,679	49.0%	1,045,630	637,375	437,465	68.6%	860,875	963,320	404,983	42.0%
0300	Professional/Technical Services	1,659,874	285,181	17.2%	1,029,427	1,280,085	366,828	28.7%	935,520	1,137,953	388,450	34.1%
0400	Property Services	1,850	400	21.6%	353	150	-	0.0%	203	210	-	0.0%
0500	Other Purchased Services	251,532	50,168	19.9%	74,316	248,559	24,494	9.9%	49,404	59,276	21,008	35.4%
0600	Supplies	93,943	37,806	40.2%	80,180	175,613	51,535	29.3%	68,287	119,339	26,069	21.8%
0700	Property	44,270	32,811	74.1%	40,609	44,966	17,577	39.1%	21,084	29,008	4,034	13.9%
0800	Miscellaneous	84,110	82,694	98.3%	82,937	89,250	80,088	89.7%	90,502	93,101	83,992	90.2%
2300	District Administration	5,639,278	2,208,831	39.2%	5,012,572	5,161,707	2,140,986	41.5%	4,372,005	4,955,046	2,022,493	40.8%
School Administration (Principal's Office)												
0100	Salaries	63,257,771	29,590,698	46.8%	59,304,825	61,115,993	29,639,945	48.5%	58,236,133	60,493,052	29,639,042	49.0%
0200	Employee Benefits	22,901,333	10,881,955	47.5%	22,734,424	22,086,609	10,624,247	48.1%	21,925,375	21,181,618	10,022,118	47.3%
0300	Professional/Technical Services	268,119	90,604	33.8%	248,212	303,290	84,402	27.8%	399,709	468,324	190,492	40.7%
0400	Property Services	488,413	238,364	48.8%	342,886	510,937	249,218	48.8%	285,231	429,070	129,987	30.3%
0500	Other Purchased Services	847,200	417,859	49.3%	793,983	850,913	378,965	44.5%	712,301	884,863	353,784	40.0%
0600	Supplies	5,628,806	1,447,867	25.7%	2,789,148	5,628,115	1,552,987	27.6%	2,624,323	4,893,322	1,505,014	30.8%
0700	Property	1,564,553	699,405	44.7%	1,454,878	1,642,085	833,048	50.7%	1,652,518	2,150,362	737,689	34.3%
0800	Miscellaneous	150,675	37,720	25.0%	70,957	114,492	34,299	30.0%	69,738	108,945	41,077	37.7%
2400	School Administration	95,106,870	43,404,472	45.6%	87,739,313	92,252,433	43,397,111	47.0%	85,905,328	90,609,556	42,619,202	47.0%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	21,587,619	9,719,305	45.0%	19,804,786	20,692,112	9,149,215	44.2%	17,158,490	18,176,620	8,167,854	44.9%
0200	Employee Benefits	9,681,443	5,385,428	55.6%	10,220,972	9,254,584	4,431,175	47.9%	10,603,921	10,292,532	5,218,944	50.7%
0300	Professional/Technical Services	1,853,007	572,933	30.9%	1,534,362	1,497,164	712,493	47.6%	1,481,519	1,833,507	760,860	41.5%
0400	Property Services	494,290	1,053	0.2%	242,126	527,492	74,757	14.2%	277,900	317,539	70,668	22.3%
0500	Other Purchased Services	6,242,216	2,455,799	39.3%	4,783,862	6,242,069	2,807,830	45.0%	4,492,006	6,896,954	2,689,472	39.0%
0600	Supplies	2,657,617	574,195	21.6%	1,917,489	2,199,751	660,166	30.0%	1,427,057	1,679,679	206,742	12.3%
0700	Property	4,519,658	1,626,170	36.0%	3,392,747	4,874,127	1,471,889	30.2%	4,920,200	6,620,699	2,451,825	37.0%
0800	Miscellaneous	356,479	63,775	17.9%	293,644	527,501	70,578	13.4%	266,121	488,362	7,881	1.6%
2500	Business Support	47,392,329	20,398,658	43.0%	42,189,988	45,814,800	19,378,103	42.3%	40,627,214	46,305,891	19,574,245	42.3%

		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	53,500,833	22,811,415	42.6%	47,789,726	49,760,295	22,456,113	45.1%	48,631,070	50,520,251	23,177,357	45.9%
0200	Employee Benefits	23,044,210	10,198,928	44.3%	21,288,991	22,384,048	10,094,435	45.1%	21,083,818	24,360,601	9,627,166	39.5%
0300	Professional/Technical Services	1,683,550	397,929	23.6%	1,007,644	1,361,727	427,866	31.4%	1,233,298	1,421,659	566,232	39.8%
0400	Property Services	17,507,650	6,604,468	37.7%	11,128,486	15,178,307	4,951,867	32.6%	11,213,407	14,299,767	5,960,678	41.7%
0500	Other Purchased Services	2,339,560	176,530	7.5%	1,406,800	2,230,888	352,561	15.8%	1,883,041	2,453,414	(653,935)	-26.7%
0600	Supplies	25,868,226	11,230,546	43.4%	23,950,922	26,233,971	11,912,755	45.4%	23,757,112	26,931,669	11,576,635	43.0%
0700	Property	2,950,823	948,589	32.1%	1,700,119	1,901,288	1,110,417	58.4%	1,821,116	2,308,688	884,088	38.3%
0800	Miscellaneous	194,868	34,483	17.7%	108,203	123,590	60,769	49.2%	102,576	131,389	63,695	48.5%
2600	Plant Operations & Maintenance	127,089,720	52,402,888	41.2%	108,380,891	119,174,114	51,366,782	43.1%	109,725,438	122,427,438	51,201,914	41.8%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	45,112,505	21,011,034	46.6%	43,689,512	42,193,722	20,682,235	49.0%	42,737,900	43,430,670	21,002,871	48.4%
0200	Employee Benefits	17,489,933	9,040,751	51.7%	20,485,597	18,534,798	8,626,080	46.5%	19,366,203	19,242,826	8,239,734	42.8%
0300	Professional/Technical Services	121,952	(433,012)		(3,337,570)	117,905	(1,079,186)	-915.3%	(1,831,680)	120,350	(987,166)	-820.2%
0400	Property Services	47,202	9,562	7.8%	30,421	49,008	13,419	27.4%	13,374	33,136	1,955	5.9%
0500	Other Purchased Services	3,174,279	1,535,645	48.4%	3,435,961	2,855,930	1,544,854	54.1%	2,888,484	4,345,752	1,589,899	36.6%
0600	Supplies	9,005,265	3,583,954	39.8%	9,254,747	13,361,577	4,802,561	35.9%	10,476,858	13,051,897	5,059,169	38.8%
0700	Property	11,527,392	5,232,754	45.4%	3,393,109	9,041,093	3,121,737	34.5%	910,249	4,723,343	629,161	13.3%
0800	Miscellaneous	178,080	26,265	14.7%	47,256	248,685	20,731	8.3%	44,329	287,987	20,585	7.1%
2700	Transportation	86,656,608	40,006,953	46.2%	76,999,033	86,402,718	37,732,430	43.7%	74,605,717	85,235,960	35,556,209	41.7%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	30,138	15,138	50.2%	31,186	30,301	15,253	50.3%	30,114	29,038	14,691	50.6%
0200	Employee Benefits	1,791	607	33.9%	1,672	1,713	598	34.9%	1,545	1,519	609	40.1%
2900	Other Instruction Support	31,929	15,745	49.3%	32,858	32,014	15,851	49.5%	31,659	30,557	15,300	50.1%
Food Service (School Cafeteria Operation)												
0100	Salaries	-	-		3,167	-	3,118		-	28,400	-	0.0%
0200	Employee Benefits	-	-		460	-	453		-	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	3,572	29.8%	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	2,106,355	950,070	45.1%	1,759,116	2,047,890	954,732	46.6%	1,837,644	2,029,658	1,011,718	49.8%
0200	Employee Benefits	758,876	345,883	45.6%	727,534	661,072	333,569	50.5%	658,870	687,787	339,245	49.3%
0300	Professional/Technical Services	8,350	-	0.0%	1,394	2,160	944	43.7%	(5,003)	350	50	14.3%
0400	Property Services	1,350	714	52.9%	-	-	(33)		670	790	790	100.0%
0500	Other Purchased Services	17,667	9,087	51.4%	7,773	15,007	2,574	17.1%	4,234	12,460	5,040	40.4%
0600	Supplies	15,093	3,083	20.4%	11,779	14,465	1,591	11.0%	4,054	21,763	3,059	14.1%
0700	Property	8,374	5,922	70.7%	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	6,637	42.8%
3300	Community Services	2,946,631	1,314,759	44.6%	2,510,854	2,749,969	1,295,675	47.1%	2,517,609	2,776,102	1,366,540	49.2%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	727,025	328,288	45.2%	685,229	700,341	315,853	45.1%	675,043	676,429	321,690	47.6%
0200	Employee Benefits	270,527	132,460	49.0%	264,345	199,879	126,451	63.3%	252,182	1,750,813	111,598	6.4%
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	3,727	20.5%	12,403	19,128	-	0.0%	-	-	-	
0600	Supplies	18,515	5,738	31.0%	14,348	23,401	-	0.0%	-	-	-	
0700	Property	25,226	12,225	48.5%	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	484,392	45.4%	984,226	967,349	442,305	45.7%	927,225	2,427,243	433,288	17.9%
5200	Operating Transfers Out	2,121,437	120,750	5.7%	5,053,901	1,955,368	138,000	7.1%	5,407,440	2,512,675	923,169	36.7%
5300	Contingency	98,251,044	-	0.0%	-	94,610,461	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures		1,237,475,712	515,559,199	41.7%	1,052,527,208	1,209,578,350	507,093,927	41.9%	1,039,237,330	1,148,094,059	493,761,899	43.0%
Ending Fund Balance		749,694	326,546,439		153,608,045	(2,339,546)	295,870,095		132,975,573	4,689,481	259,492,294	

As of December 31, 2017

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	33,164,910	Due To Other Funds	(34,274,681)
Accounts Receivable	<u>432,350</u>	Accounts Payable	<u>(277,783)</u>
		Total Liabilities	(34,552,464)
Total Assets	<u><u>33,597,259</u></u>	Fund Balance	
		Beginning Balance	(12,971,802)
		Revenues	(46,379,112)
		Expenditures	<u>60,306,119</u>
		Total Fund Balance	<u>955,205</u>
		Total Liabilities and Fund Balance	<u><u>(33,597,259)</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	1,963	1,963	100.0%	7,615	2,657	2,657	100.0%	5,630	1,397	1,708	122.3%
1700 Student Fees	30,977	-	0.0%	-	41,858	-	0.0%	120	68,383	120	0.2%
1900 Local Grants and Contributions	5,181,866	3,233,576	62.4%	10,059,989	9,060,230	2,324,999	25.7%	9,339,816	4,475,407	2,467,821	55.1%
3200 State Grants	34,770,023	14,906,467	42.9%	36,817,000	36,439,150	13,634,325	37.4%	36,489,591	33,565,096	15,102,186	45.0%
4300 Direct Federal Grants	16,423,377	5,980,313	36.4%	16,762,516	16,414,518	4,943,414	30.1%	16,335,656	15,695,057	4,376,063	27.9%
4500 Federal Grants Through State	76,447,537	21,765,962	28.5%	74,822,375	71,271,812	25,603,006	35.9%	76,354,713	74,593,805	27,946,023	5.9%
4700 Federal Grants Thru Intermediary	730,208	365,162	50.0%	1,287,600	1,062,733	486,283	45.8%	1,029,222	631,688	395,974	4424.0%
4810 Medicaid Reimbursement	5,155,059	-	0.0%	2,082,200	4,085,400	1,245,181	30.5%	2,021,973	2,048,478	1,372,731	19.3%
5210 Operating Transfers In	1,078,594	125,669	11.7%	1,959,415	1,867,193	138,459	7.4%	2,308,124	2,454,264	924,656	55.9%
Total Revenues	139,819,604	46,379,112	33.2%	143,798,710	140,245,551	48,378,324	34.5%	143,884,845	133,533,575	52,587,281	39.4%
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	83,901,538	36,434,783	43.4%	83,822,680	82,987,739	38,571,755	46.5%	82,308,738	81,840,472	39,587,786	48.4%
2100 Student Support	4,187,594	1,744,733	41.7%	5,966,973	6,056,343	2,738,474	45.2%	4,538,092	3,244,671	2,049,225	63.2%
2200 Instructional Staff Support	34,952,018	16,397,860	46.9%	41,027,083	35,816,896	16,620,325	46.4%	38,775,743	33,029,655	16,354,466	49.5%
2300 District Administration	95,263	88,818	93.2%	192,542	142,498	94,509	66.3%	249,071	72,873	103,727	142.3%
2400 School Administration	374,554	224,985	60.1%	214,341	198,971	74,019	37.2%	167,589	146,680	73,502	50.1%
2500 Business Support	1,609,480	545,164	33.9%	1,318,018	1,687,023	596,391	35.4%	1,273,193	1,271,209	606,737	47.7%
2600 Plant Operations & Maintenance	221,643	158,519	71.5%	236,748	165,133	72,733	44.0%	79,896	25,700	37,791	147.0%
2700 Transportation	1,074,639	574,548	53.5%	3,103,142	2,406,033	1,064,348	44.2%	2,237,369	2,024,350	1,205,142	59.5%
3300 Community Services	10,230,894	3,300,123	32.3%	7,162,197	9,836,724	3,273,049	33.3%	7,188,039	9,057,013	3,275,807	36.2%
4600 Site Improvement	-	-		-	-	-		49,678	-	49,436	
5200 Operating Transfers Out	2,873,780	836,586	29.1%	2,493,691	2,427,205	1,133,771	46.7%	2,927,078	2,933,826	1,406,084	47.9%
Total Expenditures	139,521,403	60,306,119	43.2%	145,537,415	141,724,565	64,239,375	45.3%	139,794,486	133,646,449	64,749,701	48.4%
Ending Fund Balance	13,270,003	(955,205)		12,971,802	13,231,493	(1,150,544)		14,710,507	10,507,274	(1,542,272)	

As of December 31, 2017

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>2,366,426</u>	Accounts Payable	<u>(330,633)</u>
Total Assets	<u><u>2,366,426</u></u>	Total Liabilities	<u>(330,633)</u>
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(1,940,527)
		Expenditures	<u>1,244,912</u>
		Total Fund Balance	<u>(2,035,793)</u>
		Total Liabilities and Fund Balance	<u><u>(2,366,426)</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	1,829,961	1,829,525	100.0%	2,303,562	1,306,647	1,306,785	100.0%	1,447,241	-	973,325	
1900 Local Grants and Contributions	111,002	111,002	100.0%	202,260	43,506	43,506	100.0%	189,643	-	44,084	
Total Revenues	1,940,963	1,940,527	100.0%	2,505,822	1,350,153	1,350,290	100.0%	1,636,884	-	1,017,409	
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	3,439,036	1,195,267	34.8%	2,042,636	2,545,787	836,888	32.9%	1,256,914	-	395,785	
2600 Plant Operations & Maintenance	118,189	49,645	42.0%	63,182	107,110	32,322	30.2%	51,537	-	29,285	
Total Expenditures	3,557,225	1,244,912	35.0%	2,105,818	2,652,897	869,210	32.8%	1,308,451	-	351,283	
Ending Fund Balance	(276,084)	2,035,793		1,340,178	(362,570)	1,421,254	-392.0%	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	-	-		-	-	-		-	-	-	

As of December 31, 2017

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>21,307,596</u>	Beginning Balance	(1,092,049)
		Revenues	(37,331,066)
Total Assets	<u><u>21,307,596</u></u>	Expenditures	<u>17,115,519</u>
		Total Fund Balance	<u>(21,307,596)</u>
		Total Liabilities and Fund Balance	<u><u>(21,307,596)</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	22,822,268	Accounts Payable	<u>(500)</u>
Due From Other Funds	<u>59,332,401</u>	Total Liabilities	(500)
Total Assets	<u><u>82,154,668</u></u>		
		Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(1,615,501)
		Expenditures	<u>24,169,035</u>
		Total Fund Balance	<u>(82,154,168)</u>
		Total Liabilities and Fund Balance	<u><u>(82,154,668)</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	97,902	49.0%	203,769	200,000	99,343	49.7%	203,786	200,000	100,693	50.3%
180,000	-	0.0%	-	180,000	-	0.0%	-	180,000	57,449	31.9%
34,680,000	37,331,066	107.6%	35,478,080	34,680,000	35,373,654	102.0%	33,907,748	32,950,714	33,862,104	102.8%
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	17,115,519	49.4%	41,724,548	34,680,000	17,527,455	50.5%	26,812,943	32,950,714	17,230,055	52.3%
34,680,000	17,115,519	49.4%	41,724,548	34,680,000	17,527,455	50.5%	26,812,943	32,950,714	17,230,055	52.3%
1,092,049	21,307,596		1,092,049	7,338,517	25,184,716		7,338,517	243,712	25,810,901	
-	227,351		420,989	-	187,911		288,517	-	121,703	
-	-		73,261	196,202	202,917	103.4%	3,823,798	1,605,101	1,464,527	91.2%
55,000,000	-	0.0%	44,955,100	87,630,510	7,120,000	8.1%	55,015,000	45,093,293	15,160,000	33.6%
-	1,388,150		18,653,921	-	1,546,889		4,543,586	-	1,523,646	
55,000,000	1,615,501	2.9%	64,103,271	87,826,712	9,057,718	10.3%	63,670,901	46,698,394	18,269,876	39.1%
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	21,119,503	38.4%	48,029,549	57,683,984	17,400,954	30.2%	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	24,169,035	43.9%	58,811,275	57,683,984	27,983,749	48.5%	57,209,793	47,216,836	40,831,169	86.5%
104,707,702	82,154,168		104,707,702	129,558,434	80,489,675		99,415,706	84,954,598	70,393,305	

As of December 31, 2017

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(29,608,395)
Expenditures	29,608,395
	<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	9,575,434	Due To Other Funds	(7,437,789)
Accounts Receivable	59,323	Accounts Payable	(269,474)
Inventory	2,536,127	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	39,456,384	Total Liabilities	(47,121,155)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(25,744,527)
		Expenditures	30,325,754
			<hr/>
		Total Fund Balance	7,664,771
			<hr/>
		Total Liabilities and Fund Balance	(39,456,384)
			<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	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	7,900,000	5,171,845	65.5%	9,709,125	7,900,000	4,054,521	51.3%	9,449,764	7,200,000	4,041,367	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	23,131,902	53.3%	35,126,062	43,407,000	23,672,220	54.5%	34,659,363	41,680,714	23,087,157	55.4%
Total Revenues	52,370,714	29,608,395	56.5%	47,440,323	52,370,714	29,030,009	55.4%	46,717,052	50,530,714	28,432,487	56.3%
Debt Service Expenditures											
5100 Debt Service	52,370,714	29,608,395	56.5%	47,440,323	52,370,714	29,030,009	55.4%	46,717,052	50,530,714	28,432,487	56.3%
Total Expenditures	52,370,714	29,608,395	56.5%	47,440,323	52,370,714	29,030,009	55.4%	46,717,052	50,530,714	28,432,487	56.3%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	70,000	47,949	68.5%	65,491	-	21,320		28,291	28,291	7,158	25.3%
1600 Food Sales	6,000,000	1,490,931	24.8%	3,685,798	5,930,000	1,753,347	29.6%	4,031,184	7,918,523	2,046,144	25.8%
1900 Local Contributions	30,000	2,941	9.8%	34,127	-	12,583		53,324	66,610	33,547	50.4%
3200 State Grants	3,687,631	1,845,638	50.0%	-	-	-		486,438	-	-	
3900 On-Behalf Payments	-	-		3,687,631	3,475,939	1,744,154	50.2%	3,494,478	3,471,962	1,651,155	47.6%
4500 Federal Grants Through State	68,200,168	22,357,068	32.8%	55,298,421	63,069,064	26,516,363	42.0%	53,236,062	59,867,415	25,758,129	43.0%
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	25,744,527	33.0%	68,991,074	72,475,003	30,047,768	41.5%	67,689,412	74,772,435	29,496,133	39.4%
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	29,050,097	36.3%	86,834,666	90,586,851	28,520,772	31.5%	64,666,429	89,395,207	27,911,068	31.2%
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	1,695,780	50.0%	3,649,086	3,994,563	1,718,282	
Total Expenditures	83,404,542	30,325,754	36.4%	90,485,079	93,980,851	30,286,024	32.2%	68,315,515	94,527,353	29,720,323	31.4%
Ending Fund Balance	(8,500,287)	(7,664,771)		(3,083,544)	(3,095,387)	20,825,060		18,410,461	(4,210,570)	20,935,263	

As of December 31, 2017

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	345,661		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>430,817</u></u>	Total Liabilities		(443,834)
			Fund Balance		
				Beginning Balance	(13,280)
				Revenues	(129,249)
				Expenditures	<u>155,546</u>
			Total Fund Balance		<u>13,017</u>
			Total Liabilities and Fund Balance		<u><u>(430,817)</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>(50,786)</u>		Beginning Balance	(40,672)
Total Liabilities		<u><u>(50,786)</u></u>		Revenues	(31,236)
				Expenditures	<u>122,694</u>
			Total Fund Balance		<u>50,786</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	561,229	29,897	5.3%	22,764	22,764	3,822	16.8%
3200 State Grants	18,273	106,576	583.2%	307,840	48,506	72,663	149.8%	497,633	497,633	186,933	37.6%
3900 On-Behalf Payments	44,792	22,419	50.1%	44,792	42,101	21,073	50.1%	42,140	47,964	22,088	46.1%
Total Revenues	291,107	129,249	44.4%	419,388	651,835	123,633	19.0%	562,537	568,361	212,843	37.4%
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	155,546	23.5%	652,490	651,835	199,733	30.6%	428,716	799,932	198,231	24.8%
Total Expenditures	663,065	155,546	23.5%	652,490	651,835	199,733	30.6%	428,716	799,932	198,231	24.8%
Ending Fund Balance	(358,678)	(13,017)		13,280	246,382	184,378		246,382	(119,010)	134,236	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	6,630	6,630	100.0%	20,643	39,850	2,816	7.1%	32,096	30,096	16,096	53.5%
1900 Local Contributions	22,870	22,610	98.9%	30,075	-	12,835		35,750	22,955	22,955	100.0%
3900 On-Behalf Payments	3,987	1,996	50.1%	3,987	4,627	2,314	50.0%	4,627	9,185	4,397	47.9%
5210 Operating Transfers In	95,000	-	0.0%	101,343	93,175	-	0.0%	95,170	97,170	3,500	3.6%
Total Revenues	128,487	31,236	24.3%	156,048	137,652	19,362	14.1%	167,643	159,406	46,948	29.5%
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	106,298	100,763	94.8%	103,722	112,346	81,161	72.2%	112,412	107,959	86,592	80.2%
2200 Instructional Staff Support	52,245	8,785	16.8%	613	19,064	8,197	43.0%	4,556	26,939	4,598	17.1%
2700 Transportation	-	-		-	-	-		-	-	-	
3300 Community Services	56,436	13,146	23.3%	38,181	39,850	15,189	38.1%	39,608	17,473	21,844	125.0%
Total Expenditures	214,979	122,694	57.1%	142,516	171,260	104,547	61.0%	156,576	152,371	113,034	74.2%
Ending Fund Balance	(45,820)	(50,786)		40,672	(6,468)	(48,840)		27,140	23,108	(64,642)	

As of December 31, 2017

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	205,990		Due To Other Funds	(13,258)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Unfunded Pension Liabilities	(28,086)
Total Assets		<u><u>226,512</u></u>		Deferred Inflows - Pension Investments	<u>(6,824)</u>
					(48,168)
			Fund Balance		
				Beginning Balance	(158,393)
				Revenues	(95,118)
				Expenditures	<u>75,167</u>
			Total Fund Balance		<u>(178,344)</u>
			Total Liabilities and Fund Balance		<u><u>(226,512)</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	476,444		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>637,221</u></u>	Total Liabilities		(787,165)
			Fund Balance		
				Beginning Balance	268,966
				Revenues	(553,288)
				Expenditures	<u>434,266</u>
			Total Fund Balance		<u>149,944</u>
			Total Liabilities and Fund Balance		<u><u>(637,221)</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	815	998	122.5%	1,326	473	473	100.0%	607	607	180	29.6%
1800 Daycare Fees	278,552	76,779	27.6%	230,087	449,527	116,798	26.0%	300,487	305,139	180,463	59.1%
3900 On-Behalf Payments	34,618	17,341	50.1%	34,618	38,142	19,230	50.4%	38,457	77,780	37,913	48.7%
Total Revenues	313,985	95,118	30.3%	266,031	488,142	136,501	28.0%	339,551	383,526	218,556	57.0%
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	13,818	69.7%	26,404	14,671	11,517	78.5%	42,663	42,727	15,065	35.3%
2200 Instructional Staff Support	461,281	56,430	12.2%	167,184	468,471	120,215	25.7%	217,521	480,053	176,893	36.8%
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	75,167	15.5%	194,047	488,142	132,191	27.1%	265,171	527,780	196,945	37.3%
Ending Fund Balance	(13,724)	178,344		158,393	86,409	108,626		86,409	(132,225)	64,183	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	747,650	480,064	64.2%	902,635	787,981	462,592	58.7%	739,239	746,295	361,951	48.5%
3900 On-Behalf Payments	146,311	73,224	50.0%	146,311	121,392	61,157	50.4%	122,302	108,593	51,944	47.8%
5210 Operating Transfers In	-	-		-	-	-		24,230	-	-	
Total Revenues	893,961	553,288	61.9%	1,048,946	909,373	523,749	57.6%	885,771	854,889	413,896	48.4%
Non-Operating Funds											
Beginning Balance	(268,966)	(268,966)	100.0%	-	-	-		-	-	-	
Tuition Preschool Expenditures											
1100 Instruction	1,041,805	433,840	41.6%	1,317,912	909,373	420,897	46.3%	885,771	885,681	393,008	44.4%
2600 Plant Operations & Maintenance	2,250	426	18.9%	-	-	-		-	-	-	
Total Expenditures	1,044,055	434,266	41.6%	1,317,912	909,373	420,897	46.3%	885,771	885,681	393,008	44.4%
Ending Fund Balance	(419,060)	(149,944)		(268,966)	-	5,308		-	(30,792)	20,888	

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Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	1,722,354	Due to Other Funds	<u>(2,426)</u>
Due From Other Funds	<u>690,229</u>		
Total Assets	<u><u>2,412,583</u></u>	Total Liabilities	(2,426)
		Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(197,522)
		Expenditures	<u>572,198</u>
		Total Fund Balance	<u>(2,410,157)</u>
		Total Liabilities and Fund Balance	<u><u>(2,412,583)</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	2,251	8.5%	2,990	24,700	1,176	4.8%	1,734	26,368	554	2.1%
2,489,916	195,271	7.8%	3,396,572	2,631,268	2,704,107	102.8%	836,604	2,489,916	446,693	17.9%
2,516,284	197,522	7.8%	3,399,562	2,655,968	2,705,283	101.9%	838,338	2,516,284	447,247	17.8%
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	572,198	23.5%	2,513,709	3,146,952	1,899,047	60.3%	849,076	2,339,630	561,015	24.0%
2,433,571	572,198	23.5%	2,513,709	3,146,952	1,899,047	60.3%	849,076	2,339,630	561,015	24.0%
2,867,546	2,410,157		2,784,833	1,407,996	3,118,490		1,898,950	2,086,342	1,648,614	