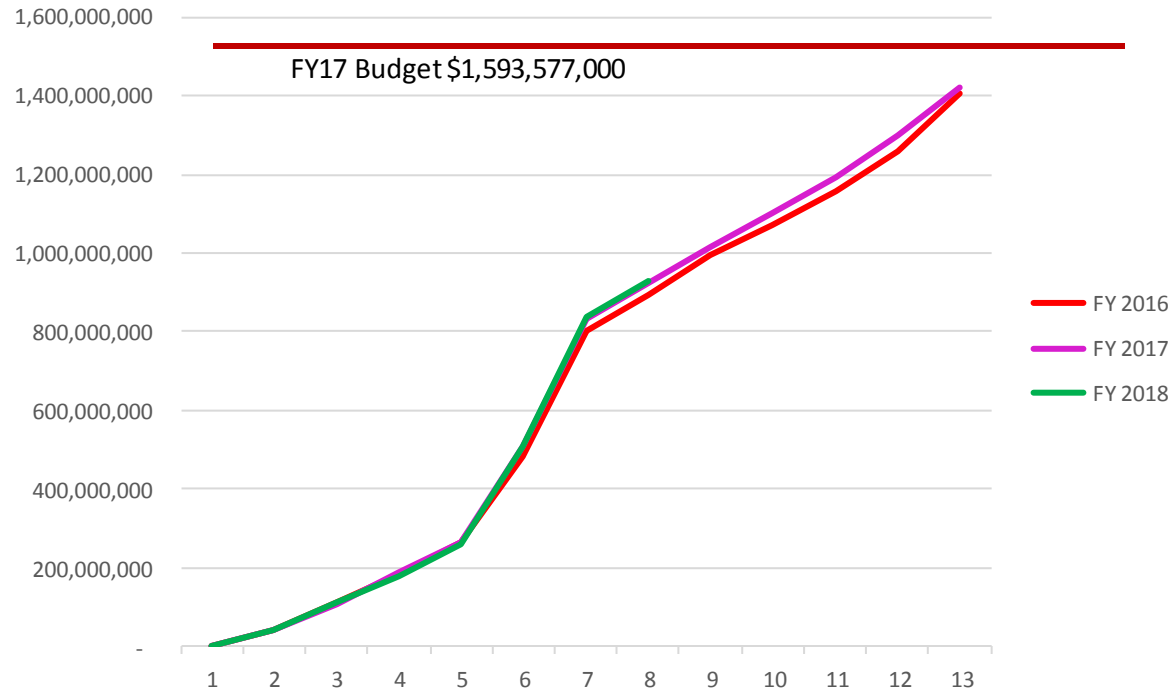
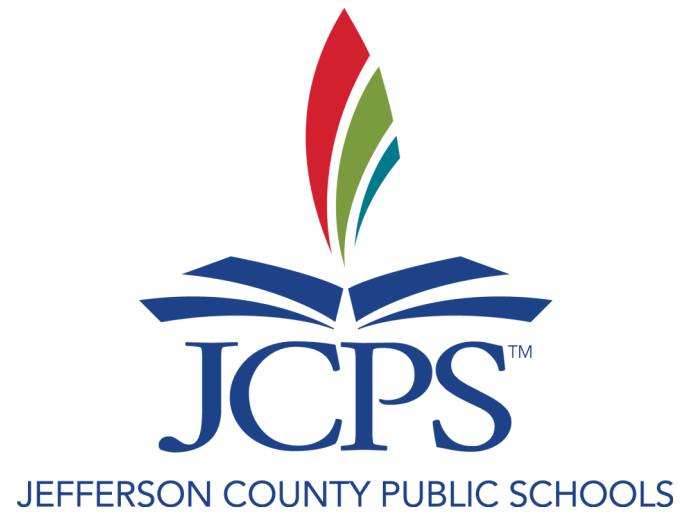


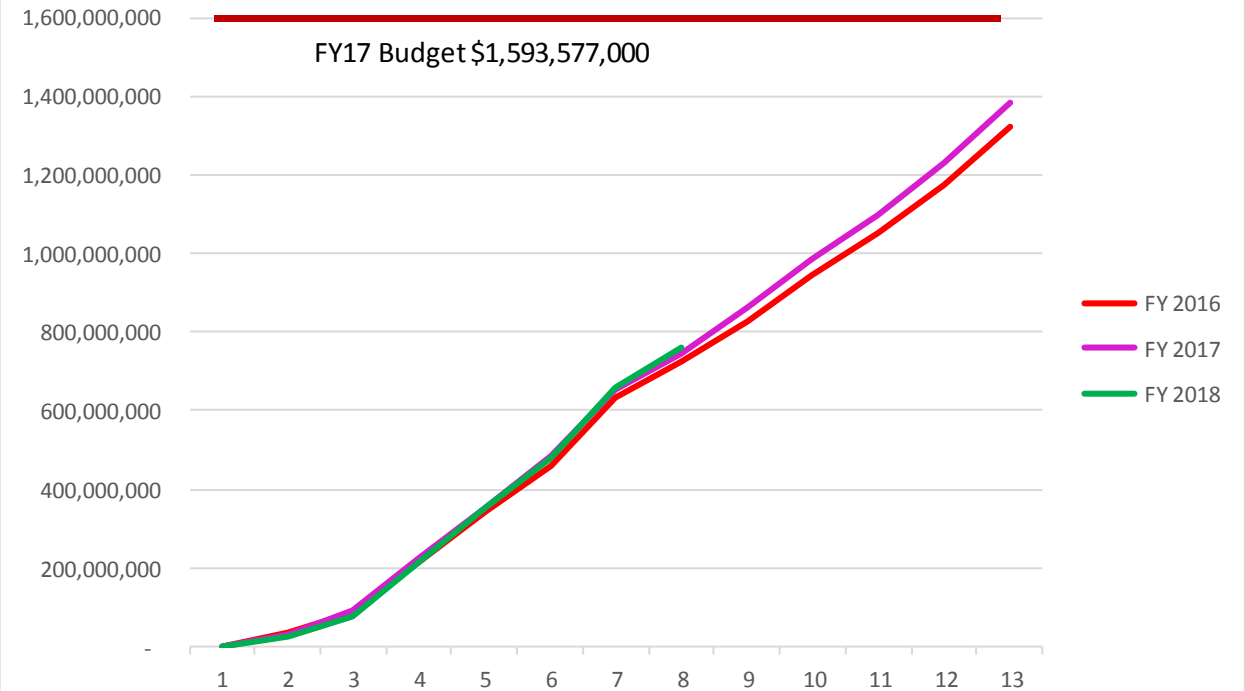
Comparative Revenues by Month (All Funds)



January Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through January 31, 2018

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	441,084,868	97.8%	432,706,454	434,257,815	418,035,515	96.3%	416,365,932	416,965,738	386,111,634	92.6%
Occupational Taxes	161,100,000	70,800,544	43.9%	156,387,646	160,930,927	68,659,156	42.7%	151,821,629	148,215,000	65,946,166	44.5%
Other Taxes	53,975,905	18,756,982	34.8%	51,729,620	49,343,519	18,914,035	38.3%	47,796,163	51,920,531	19,747,888	38.0%
Local Grants	6,699,682	4,299,925	64.2%	13,658,821	11,970,471	5,827,820	48.7%	10,366,063	8,806,132	3,417,396	38.8%
State Sources											
SEEK Program	246,348,362	144,557,816	58.7%	260,406,772	258,776,412	152,077,083	58.8%	266,225,294	267,066,168	155,976,688	58.4%
Other State Revenues	240,127,702	139,535,006	58.1%	244,169,846	242,425,945	135,634,334	55.9%	241,650,789	223,316,857	124,005,566	55.5%
KSFCC Allocation	7,900,000	7,286,945	92.2%	9,709,125	7,900,000	4,054,521	51.3%	9,449,764	7,200,000	5,852,933	81.3%
Federal Grants	168,378,064	58,596,869	34.8%	156,079,252	162,540,710	62,858,419	38.7%	154,960,283	157,653,800	76,724,587	48.7%
Interest	2,004,288	2,061,797	102.9%	2,417,048	1,927,830	1,069,867	55.5%	1,707,887	1,107,418	573,326	51.8%
Other Sources	120,198,820	41,779,734	34.8%	122,217,438	153,140,771	46,529,202	30.4%	121,680,444	96,571,762	56,383,886	58.4%
Total Revenues	1,457,684,717	928,760,486	63.7%	1,449,482,022	1,483,214,400	913,659,951	61.6%	1,422,024,248	1,378,823,406	894,740,069	64.9%
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	244,725,025	100.0%
All Funds Expenditures											
1100 Instruction	694,247,218	362,245,703	52.2%	660,611,067	692,344,099	356,134,928	51.4%	652,745,258	655,877,176	351,512,079	53.6%
2100 Student Support	59,881,725	31,774,522	53.1%	59,507,081	60,285,352	32,030,220	53.1%	56,468,738	56,121,696	30,428,315	54.2%
2200 Instructional Staff Support	145,774,201	74,916,659	51.4%	137,960,345	142,660,442	71,893,327	50.4%	134,035,510	135,745,228	70,428,191	51.9%
2300 District Administration	6,114,527	2,755,562	45.1%	5,205,114	5,425,971	2,666,671	49.1%	4,621,076	5,165,516	2,426,610	47.0%
2400 School Administration	95,667,920	49,616,061	51.9%	87,953,654	92,721,861	48,700,809	52.5%	86,072,917	90,937,813	48,294,081	53.1%
2500 Business Support	49,073,880	24,069,546	49.0%	43,508,006	47,738,685	22,954,115	48.1%	41,900,407	49,035,430	22,836,251	46.6%
2600 Plant Operations & Maintenance	128,548,467	61,085,687	47.5%	108,680,821	119,474,285	59,488,191	49.8%	109,856,871	122,609,291	59,218,562	48.3%
2700 Transportation	87,737,090	46,000,524	52.4%	80,102,175	88,466,027	43,563,427	49.2%	76,843,086	86,360,384	42,010,828	48.6%
2900 Other Instruction Support	31,929	17,858	55.9%	32,858	32,014	17,437	54.5%	31,659	30,557	17,141	56.1%
3100 Food Service	80,055,971	33,300,938	41.6%	86,854,952	90,598,851	32,757,764	36.2%	64,677,028	89,546,606	31,482,819	35.2%
3200 Daycare Operations	663,065	175,774	26.5%	652,490	651,835	223,851	34.3%	428,716	709,373	225,838	31.8%
3300 Community Services	16,277,158	5,901,255	36.3%	12,224,941	15,952,192	7,153,353	44.8%	10,594,302	14,807,574	5,893,277	39.8%
4600 Site Improvement	56,068,093	23,846,256	42.5%	49,013,775	58,644,245	19,336,624	33.0%	54,066,234	44,427,243	30,142,629	67.8%
5100 Debt Service	52,370,714	37,042,902	70.7%	54,881,653	52,370,714	40,622,797	77.6%	47,166,053	51,668,297	34,805,001	67.4%
5200 Operating Transfers Out	51,773,459	34,216,815	66.1%	64,978,495	51,193,389	32,720,690	63.9%	51,191,539	51,222,564	32,598,449	63.6%
5300 Contingency	95,975,010	-	0.0%	-	94,376,028	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,620,260,427	786,966,062	48.6%	1,452,167,427	1,612,935,989	770,264,202	47.8%	1,390,699,394	1,526,439,167	762,320,069	49.9%
Ending Fund Balance	110,788,734	415,158,868		273,364,444	146,093,187	419,445,599		276,049,849	97,109,234	377,145,025	

As of January 31, 2018

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	398,489,777		Due To Other Funds	(133,838,648)
Investments	66,382,786		Accounts Payable	(1,078,308)
Accounts Receivable	463,623		Accrued Expenditures	<u>(72,140,334)</u>
Due From Other Funds	62,955,021			
Inventory	<u>2,705,036</u>		Total Liabilities	(207,057,290)
Total Assets	<u><u>530,996,243</u></u>			
			Fund Balance	
			Beginning Balance	(153,608,045)
			Revenues	(759,593,365)
			Expenditures	<u>589,262,457</u>
			Total Fund Balance	<u>(323,938,953)</u>
			Total Liabilities and Fund Balance	<u><u>(530,996,243)</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	403,851,704	96.9%	397,432,143	399,957,815	382,761,204	95.7%	382,661,970	384,395,024	352,407,672	91.7%
1115 Delinquent Property Taxes	5,000,000	2,340,350	46.8%	4,895,473	5,000,000	2,556,479	51.1%	5,017,004	5,500,000	2,976,368	54.1%
1117 Motor Vehicle Taxes	29,972,997	12,058,373	40.2%	29,045,275	27,968,388	12,507,253	44.7%	26,860,776	28,282,326	11,292,773	39.9%
1119 Franchise Taxes	11,980,908	312,869	2.6%	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	70,800,544	43.9%	156,387,646	160,930,927	68,659,156	42.7%	151,821,629	148,215,000	65,946,166	44.5%
1191 Omitted Property Taxes	5,100,000	2,331,638	45.7%	5,073,158	4,737,000	1,859,536	39.3%	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	1,737,774	95.5%	1,737,381	1,563,307	2,012,879	128.8%
1300 Tuition	401,000	178,311	44.5%	393,452	529,000	146,008	27.6%	647,118	586,509	47,966	8.2%
1510 Interest Income	1,900,000	1,765,036	92.9%	1,918,637	1,900,000	856,309	45.1%	1,383,108	1,059,000	427,266	40.3%
1900 Other Local Revenues	4,283,000	2,655,074	62.0%	4,336,847	4,126,000	1,064,515	25.8%	4,132,269	1,136,300	934,645	82.3%
3111 State SEEK Revenues	246,348,362	144,557,816	58.7%	260,406,772	258,776,412	152,077,083	58.8%	266,225,294	267,066,168	155,976,688	58.4%
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	873,856	50.0%	1,747,810	1,748,000	873,924	50.0%	1,747,934	1,602,300	873,990	54.5%
3900 On-Behalf Payments	191,618,724	113,229,490	59.1%	192,194,317	190,927,188	111,694,721	58.5%	189,562,894	171,073,931	100,160,784	58.5%
4100 Unrestricted Federal Revenues	2,800	10,388	371.0%	2,831	4,700	8,095	172.2%	4,728	5,000	9,289	185.8%
5220 Indirect Cost Transfers	6,117,676	2,914,164	47.6%	6,139,152	5,808,743	2,815,147	48.5%	6,576,164	6,097,895	3,536,753	58.0%
Total Revenues	1,084,617,361	759,593,365	70.0%	1,073,159,680	1,074,498,304	739,870,197	68.9%	1,053,005,022	1,033,575,659	700,069,107	67.7%
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	424,735,076	222,905,540	52.5%	409,565,309	426,422,068	218,348,613	51.2%	406,012,498	414,463,922	220,538,218	53.2%
0200	Employee Benefits	159,546,859	86,811,410	54.4%	151,958,621	158,439,183	86,312,140	54.5%	150,374,948	136,541,415	77,688,071	56.9%
0300	Professional/Technical Services	532,327	143,999	27.1%	213,805	377,004	79,543	21.1%	269,358	455,081	114,623	25.2%
0400	Property Services	433,880	132,544	30.5%	340,671	379,733	170,935	45.0%	319,838	356,157	180,428	50.7%
0500	Other Purchased Services	1,064,114	216,814	20.4%	451,237	719,729	219,275	30.5%	546,971	782,013	244,478	31.3%
0600	Supplies	14,898,085	5,541,085	37.2%	8,164,723	14,239,107	5,643,330	39.6%	8,329,399	12,835,966	5,680,934	44.3%
0700	Property	3,870,327	2,352,858	60.8%	2,505,499	2,470,923	1,502,285	60.8%	2,170,028	2,806,134	1,240,402	44.2%
0800	Miscellaneous	1,686,295	377,200	22.4%	97,848	749,032	38,875	5.2%	115,720	2,385,136	48,365	2.0%
1100	Instruction	606,766,963	318,481,450	52.5%	573,297,713	603,796,779	312,314,995	51.7%	568,138,760	570,625,824	305,735,518	53.6%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	39,330,206	20,897,548	53.1%	37,595,010	38,202,438	20,364,735	53.3%	36,408,712	36,681,432	20,117,405	54.8%
0200	Employee Benefits	14,177,768	8,056,096	56.8%	13,925,417	13,621,033	7,797,692	57.2%	13,407,483	12,248,224	6,993,237	57.1%
0300	Professional/Technical Services	1,672,561	555,255	33.2%	1,530,804	1,610,956	712,606	44.2%	1,611,196	1,654,973	773,946	46.8%
0400	Property Services	62,396	45,733	73.3%	55,690	69,216	51,767	74.8%	59,858	62,848	60,405	96.1%
0500	Other Purchased Services	165,211	70,144	42.5%	139,162	162,316	66,917	41.2%	140,040	231,197	80,642	34.9%
0600	Supplies	276,271	109,348	39.6%	213,068	254,392	117,179	46.1%	191,732	363,702	57,457	15.8%
0700	Property	36,898	10,282	27.9%	50,599	66,282	15,825	23.9%	76,362	77,865	17,284	22.2%
0800	Miscellaneous	33,472	15,571	46.5%	30,358	37,902	18,356	48.4%	35,263	28,092	20,168	71.8%
2100	Student Support	55,754,783	29,759,977	53.4%	53,540,108	54,024,535	29,145,076	53.9%	51,930,646	51,348,333	28,120,544	54.8%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	73,851,271	36,735,989	49.7%	65,994,237	69,032,336	35,522,580	51.5%	64,858,702	67,021,565	35,496,504	53.0%
0200	Employee Benefits	25,399,637	14,321,094	56.4%	24,675,978	24,469,212	13,921,549	56.9%	24,086,216	22,263,385	12,672,076	56.9%
0300	Professional/Technical Services	3,387,377	693,453	20.5%	1,075,444	2,838,375	367,790	13.0%	1,124,984	1,373,936	633,698	46.1%
0400	Property Services	80,724	13,561	16.8%	124,305	77,634	22,782	29.3%	67,188	74,799	42,858	57.3%
0500	Other Purchased Services	587,927	218,648	37.2%	380,040	485,231	189,270	39.0%	406,450	467,585	198,332	42.4%
0600	Supplies	3,413,389	2,086,720	61.1%	2,044,374	2,344,316	1,172,724	50.0%	2,300,398	2,767,175	1,291,418	46.7%
0700	Property	2,436,892	1,608,873	66.0%	2,409,920	2,833,988	1,743,248	61.5%	2,124,558	2,565,345	1,238,304	48.3%
0800	Miscellaneous	121,977	33,790	27.7%	61,167	92,560	17,378	18.8%	69,194	93,226	13,830	14.8%
2200	Instructional Staff Support	109,279,194	55,712,128	51.0%	96,765,465	102,173,652	52,957,320	51.8%	95,037,690	96,627,017	51,587,020	53.4%

		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	2,724,097	1,389,250	51.0%	2,659,120	2,690,209	1,347,773	50.1%	2,346,130	2,552,839	1,248,066	48.9%
0200	Employee Benefits	998,114	574,413	57.5%	1,045,630	637,375	517,264	81.2%	860,875	963,320	475,725	49.4%
0300	Professional/Technical Services	1,693,574	475,482	28.1%	1,029,427	1,400,000	501,634	35.8%	935,520	1,137,953	443,741	39.0%
0400	Property Services	2,050	773	37.7%	353	300	-	0.0%	203	210	-	0.0%
0500	Other Purchased Services	251,547	51,320	20.4%	74,316	245,516	36,818	15.0%	49,404	59,276	20,078	33.9%
0600	Supplies	93,957	44,090	46.9%	80,180	175,114	57,298	32.7%	68,287	119,339	31,474	26.4%
0700	Property	47,515	34,381	72.4%	40,609	45,709	17,577	38.5%	21,084	29,008	4,034	13.9%
0800	Miscellaneous	83,410	82,874	99.4%	82,937	89,250	80,438	90.1%	90,502	93,101	84,722	91.0%
2300	District Administration	5,894,264	2,652,583	45.0%	5,012,572	5,283,473	2,558,801	48.4%	4,372,005	4,955,046	2,307,839	46.6%
School Administration (Principal's Office)												
0100	Salaries	63,389,111	33,255,961	52.5%	59,304,825	61,304,882	32,578,502	53.1%	58,236,133	60,493,052	33,062,050	54.7%
0200	Employee Benefits	22,906,902	12,894,662	56.3%	22,734,424	22,086,609	12,579,996	57.0%	21,925,375	21,181,618	11,841,400	55.9%
0300	Professional/Technical Services	282,829	105,441	37.3%	248,212	304,275	110,174	36.2%	399,709	468,324	213,468	45.6%
0400	Property Services	504,161	271,845	53.9%	342,886	550,100	263,571	47.9%	285,231	429,070	173,562	40.5%
0500	Other Purchased Services	855,867	432,491	50.5%	793,983	872,929	401,026	45.9%	712,301	884,863	412,838	46.7%
0600	Supplies	5,540,430	1,595,003	28.8%	2,789,148	5,577,145	1,733,646	31.1%	2,624,323	4,893,322	1,616,605	33.0%
0700	Property	1,680,631	764,797	45.5%	1,454,878	1,718,728	917,063	53.4%	1,652,518	2,150,362	854,475	39.7%
0800	Miscellaneous	145,553	46,032	31.6%	70,957	108,222	35,559	32.9%	69,738	108,945	37,843	34.7%
2400	School Administration	95,305,484	49,366,232	51.8%	87,739,313	92,522,890	48,619,536	52.5%	85,905,328	90,609,556	48,212,242	53.2%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	21,616,400	11,280,034	52.2%	19,804,786	20,709,800	10,627,370	51.3%	17,158,490	18,176,620	9,549,970	52.5%
0200	Employee Benefits	9,681,444	6,259,601	64.7%	10,220,972	9,254,584	5,284,305	57.1%	10,603,921	10,292,532	5,922,072	57.5%
0300	Professional/Technical Services	1,896,407	632,081	33.3%	1,534,362	1,735,749	805,157	46.4%	1,481,519	1,833,507	928,460	50.6%
0400	Property Services	495,393	45,027	9.1%	242,126	530,715	102,955	19.4%	277,900	317,539	114,271	36.0%
0500	Other Purchased Services	6,239,109	2,707,601	43.4%	4,783,862	6,241,880	2,993,211	48.0%	4,492,006	6,896,954	2,785,503	40.4%
0600	Supplies	2,659,707	715,288	26.9%	1,917,489	2,135,076	731,692	34.3%	1,427,057	1,679,679	234,046	13.9%
0700	Property	4,516,964	1,745,488	38.6%	3,392,747	4,909,310	1,673,428	34.1%	4,920,200	6,620,699	2,567,460	38.8%
0800	Miscellaneous	356,479	66,128	18.6%	293,644	527,367	82,523	15.6%	266,121	488,362	70,071	14.3%
2500	Business Support	47,461,903	23,451,248	49.4%	42,189,988	46,044,482	22,300,641	48.4%	40,627,214	46,305,891	22,171,852	47.9%

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	53,566,657	26,507,635	49.5%	47,789,726	49,761,980	26,038,195	52.3%	48,631,070	50,520,251	26,831,784	53.1%
0200 Employee Benefits	23,046,729	12,003,986	52.1%	21,288,991	22,384,048	11,875,076	53.1%	21,083,818	24,360,601	11,285,655	46.3%
0300 Professional/Technical Services	1,664,035	553,222	33.2%	1,007,644	1,377,463	495,263	36.0%	1,233,298	1,421,659	670,798	47.2%
0400 Property Services	17,483,501	7,424,248	42.5%	11,128,486	15,179,110	5,651,126	37.2%	11,213,407	14,299,767	6,623,948	46.3%
0500 Other Purchased Services	3,426,318	248,325	7.2%	1,406,800	2,230,888	471,606	21.1%	1,883,041	2,453,414	(480,072)	-19.6%
0600 Supplies	25,828,088	12,973,069	50.2%	23,950,922	26,214,471	13,578,481	51.8%	23,757,112	26,931,669	13,169,196	48.9%
0700 Property	2,970,011	1,078,193	36.3%	1,700,119	1,904,140	1,165,702	61.2%	1,821,116	2,308,688	988,304	42.8%
0800 Miscellaneous	206,193	66,115	32.1%	108,203	123,590	67,194	54.4%	102,576	131,389	65,470	49.8%
2600 Plant Operations & Maintenance	128,191,532	60,854,793	47.5%	108,380,891	119,175,689	59,342,644	49.8%	109,725,438	122,427,438	59,155,082	48.3%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	45,147,654	23,538,043	52.1%	43,689,512	42,193,722	23,033,938	54.6%	42,737,900	43,430,670	23,620,204	54.4%
0200 Employee Benefits	17,491,551	10,627,801	60.8%	20,485,597	18,534,798	10,305,465	55.6%	19,366,203	19,242,826	9,712,607	50.5%
0300 Professional/Technical Services	121,994	(458,354)		(3,337,570)	117,905	(1,076,863)	-913.3%	(1,831,680)	120,350	(983,570)	-817.3%
0400 Property Services	49,628	9,836	8.1%	30,421	49,008	17,852	36.4%	13,374	33,136	2,206	6.7%
0500 Other Purchased Services	3,154,429	1,794,464	56.9%	3,435,961	2,855,930	1,643,477	57.5%	2,888,484	4,345,752	1,720,807	39.6%
0600 Supplies	8,988,163	4,590,395	51.1%	9,254,747	13,359,567	5,127,370	38.4%	10,476,858	13,051,897	5,991,939	45.9%
0700 Property	11,533,094	5,260,132	45.6%	3,393,109	9,041,093	3,416,605	37.8%	910,249	4,723,343	718,446	15.2%
0800 Miscellaneous	169,495	31,864	18.8%	47,256	259,935	25,053	9.6%	44,329	287,987	21,378	7.4%
2700 Transportation	86,656,008	45,394,181	52.4%	76,999,033	86,411,958	42,492,896	49.2%	74,605,717	85,235,960	40,804,017	47.9%
Other Instructional Support (Teacherpreneur)											
0100 Salaries	30,138	17,097	56.7%	31,186	30,301	16,697	55.1%	30,114	29,038	16,399	56.5%
0200 Employee Benefits	1,791	761	42.5%	1,672	1,713	740	43.2%	1,545	1,519	742	48.8%
2900 Other Instruction Support	31,929	17,858	55.9%	32,858	32,014	17,437	54.5%	31,659	30,557	17,141	56.1%
Food Service (School Cafeteria Operation)											
0100 Salaries	-	-		3,167	-	3,167		-	28,400	-	0.0%
0200 Employee Benefits	-	-		460	-	460		-	9,596	-	0.0%
0800 Miscellaneous	12,000	-		16,659	12,000	-		10,599	-	-	
3100 Food Service	12,000	-	0.0%	20,286	12,000	3,627	30.2%	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	2,107,355	1,075,402	51.0%	1,759,116	2,047,890	1,067,962	52.1%	1,837,644	2,029,658	1,131,167	55.7%
0200	Employee Benefits	758,876	408,529	53.8%	727,534	661,072	393,809	59.6%	658,870	687,787	398,714	58.0%
0300	Professional/Technical Services	8,350	-	0.0%	1,394	2,160	1,069	49.5%	(5,003)	350	50	14.3%
0400	Property Services	1,350	714	52.9%	-	-	(33)		670	790	790	100.0%
0500	Other Purchased Services	16,667	9,183	55.1%	7,773	15,107	2,684	17.8%	4,234	12,460	5,424	43.5%
0600	Supplies	15,093	3,503	23.2%	11,779	14,365	2,221	15.5%	4,054	21,763	3,508	16.1%
0700	Property	8,374	5,922	70.7%	3,199	5,317	3,104	58.4%	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	1,503,253	51.0%	2,510,854	2,749,969	1,470,782	53.5%	2,517,609	2,776,102	1,546,291	55.7%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	727,025	382,892	52.7%	685,229	700,341	370,098	52.8%	675,043	676,429	370,526	54.8%
0200	Employee Benefits	270,527	156,046	57.7%	264,345	199,879	149,752	74.9%	252,182	1,750,813	131,256	7.5%
0300	Professional/Technical Services	4,900	1,054	21.5%	1,951	4,900	740	15.1%	-	-	-	
0400	Property Services	1,000	-	0.0%	903	1,000	903	90.3%	-	-	-	
0500	Other Purchased Services	18,200	4,001	22.0%	12,403	18,040	3,655	20.3%	-	-	-	
0600	Supplies	18,515	6,362	34.4%	14,348	23,401	4,820	20.6%	-	-	-	
0700	Property	25,226	12,225	48.5%	3,847	10,000	2,522	25.2%	-	-	-	
0800	Miscellaneous	2,700	751	27.8%	1,200	2,700	1,000	37.0%	-	-	-	
4300	Architectural & Engineering	1,068,093	563,331	52.7%	984,226	960,261	533,490	55.6%	927,225	2,427,243	501,783	20.7%
5200	Operating Transfers Out	2,121,437	1,505,423	71.0%	5,053,901	1,955,368	1,528,076	7.1%	5,407,440	2,512,675	1,701,652	67.7%
5300	Contingency	95,975,010	-	0.0%	-	94,376,028	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures		1,237,465,231	589,262,457	47.6%	1,052,527,208	1,209,519,097	573,285,321	47.4%	1,039,237,330	1,148,094,059	561,860,980	48.9%
Ending Fund Balance		760,175	323,938,953		153,608,045	(2,280,292)	299,560,450		132,975,573	4,689,481	257,416,008	

As of January 31, 2018

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	Accounts Receivable		Accounts Payable
	39,999,173		(42,397,173)
	<u>771,368</u>		<u>(78,809)</u>
		Total Liabilities	(42,475,982)
Total Assets	<u><u>40,770,540</u></u>		
		Fund Balance	
		Beginning Balance	(12,971,802)
		Revenues	(54,924,401)
		Expenditures	<u>69,601,645</u>
		Total Fund Balance	<u>1,705,442</u>
		Total Liabilities and Fund Balance	<u><u>(40,770,540)</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	6,922	1,963	28.4%	7,615	2,657	2,657	100.0%	5,630	1,397	2,493	178.5%	3252
1700	Student Fees	30,977	-	0.0%	-	41,858	-	0.0%	120	68,383	120	0.2%	2950
1900	Local Grants and Contributions	5,672,174	3,931,731	69.3%	10,059,989	9,105,317	2,993,558	32.9%	9,339,816	4,475,407	2,902,969	64.9%	8435955
3200	State Grants	33,448,366	18,634,320	55.7%	36,817,000	36,667,050	16,434,048	44.8%	36,489,591	33,565,096	16,235,644	48.4%	34228808
4300	Direct Federal Grants	16,423,377	8,277,311	50.4%	16,762,516	16,714,255	6,916,118	41.4%	16,335,656	15,695,057	6,360,002	40.5%	16232111
4500	Federal Grants Through State	76,774,530	22,146,708	28.8%	74,822,375	76,545,544	26,059,110	34.0%	76,354,713	74,593,805	36,703,909	49.2%	71965954
4700	Federal Grants Thru Intermediary	761,216	422,025	55.4%	1,287,600	1,062,733	673,026	63.3%	1,029,222	631,688	476,717	75.5%	905479
4810	Medicaid Reimbursement	5,155,059	-	0.0%	2,082,200	4,085,400	1,390,533	34.0%	2,021,973	2,048,478	1,444,329	70.5%	2038259
5210	Operating Transfers In	1,517,345	1,510,343	99.5%	1,959,415	1,867,193	1,528,535	81.9%	2,308,124	2,454,264	1,703,139	69.4%	2345069
Total Revenues		139,789,966	54,924,401	39.3%	143,798,710	146,092,007	55,997,586	38.3%	143,884,845	133,533,575	65,829,321	49.3%	1.36E+08
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%	10009207
Special Revenue Fund Expenditures													
1100	Instruction	82,521,370	41,800,698	50.7%	83,822,680	84,893,496	42,298,935	49.8%	82,308,738	81,840,472	44,781,279	54.7%	72605803
2100	Student Support	4,126,942	2,014,545	48.8%	5,966,973	6,260,817	2,885,144	46.1%	4,538,092	3,244,671	2,307,770	71.1%	3728451
2200	Instructional Staff Support	35,980,173	19,128,284	53.2%	41,027,083	39,999,405	18,788,820	47.0%	38,775,743	33,029,655	18,639,978	56.4%	43102330
2300	District Administration	220,263	102,979	46.8%	192,542	142,498	107,870	75.7%	249,071	72,873	118,771	163.0%	86339
2400	School Administration	362,436	249,829	68.9%	214,341	198,971	81,273	40.8%	167,589	146,680	81,839	55.8%	124654
2500	Business Support	1,611,977	618,298	38.4%	1,318,018	1,694,203	653,474	38.6%	1,273,193	1,271,209	664,399	52.3%	1353317
2600	Plant Operations & Maintenance	233,314	180,032	77.2%	236,748	190,133	113,130	59.5%	79,896	25,700	39,134	152.3%	299232
2700	Transportation	1,081,082	606,343	56.1%	3,103,142	2,054,069	1,070,531	52.1%	2,237,369	2,024,350	1,206,812	59.6%	3895603
3300	Community Services	10,255,084	3,741,411	36.5%	7,162,197	9,849,938	3,691,388	37.5%	7,188,039	9,057,013	3,761,651	41.5%	
4600	Site Improvement	-	-		-	-	-		49,678	-	49,436		
5200	Operating Transfers Out	2,880,022	1,159,226	40.3%	2,493,691	2,432,021	1,119,322	46.0%	2,927,078	2,933,826	1,584,415	54.0%	
Total Expenditures		139,272,663	69,601,645	50.0%	145,537,415	147,715,551	70,809,886	47.9%	139,794,486	133,646,449	73,235,483	54.8%	
Ending Fund Balance		13,489,105	(1,705,442)		12,971,802	13,086,963	(101,793)		14,710,507	10,507,274	3,213,986		

As of January 31, 2018

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>2,203,125</u>	Accounts Payable	<u>(42,794)</u>
Total Assets	<u><u>2,203,125</u></u>	Total Liabilities	<u>(42,794)</u>
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(2,220,069)
		Expenditures	<u>1,399,916</u>
		Total Fund Balance	<u>(2,160,331)</u>
		Total Liabilities and Fund Balance	<u><u>(2,203,125)</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	2,047,146	111.9%	2,303,562	1,465,179	1,485,212	101.4%	1,447,241	1,154,550	1,151,947	99.8%
1900 Local Grants and Contributions	111,002	172,923	155.8%	202,260	73,475	74,204	101.0%	189,643	58,834	55,834	94.9%
Total Revenues	1,940,963	2,220,069	114.4%	2,505,822	1,538,654	1,559,416	101.3%	1,636,884	1,213,384	1,207,781	99.5%
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	3,789,304	1,349,054	35.6%	2,042,636	2,614,659	950,262	36.3%	1,256,914	1,758,185	441,397	25.1%
2600 Plant Operations & Maintenance	123,621	50,862	41.1%	63,182	108,463	32,417	29.9%	51,537	84,085	24,345	29.0%
Total Expenditures	3,912,925	1,399,916	35.8%	2,105,818	2,723,122	982,679	36.1%	1,308,451	1,842,270	351,283	19.1%
Ending Fund Balance	(631,784)	2,160,331		1,340,178	(244,294)	1,516,911	-620.9%	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 January 31, 2018

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	16,135,507	Beginning Balance	(1,092,049)
		Revenues	(37,430,284)
Total Assets	<u>16,135,507</u>	Expenditures	<u>22,386,826</u>
		Total Fund Balance	<u>(16,135,507)</u>
		Total Liabilities and Fund Balance	<u>(16,135,507)</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	22,249,231	Due To Other Funds	(2,985,774)
Due From Other Funds	<u>60,733,228</u>	Total Liabilities	<u>(2,985,774)</u>
Total Assets	<u>82,982,459</u>	Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(1,622,390)
		Expenditures	<u>26,333,407</u>
		Total Fund Balance	<u>(79,996,685)</u>
		Total Liabilities and Fund Balance	<u>(82,982,459)</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	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%
1900 Local Contributions	200,000	197,120	98.6%	203,769	200,000	196,256	98.1%	203,786	200,000	195,411	97.7%
3200 State Revenues	180,000	-	0.0%	-	180,000	-	0.0%	-	180,000	57,449	31.9%
Total Revenues	34,680,000	37,430,284	107.9%	35,478,080	34,680,000	35,470,567	102.3%	33,907,748	32,950,714	33,956,822	103.1%
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	22,386,826	64.6%	41,724,548	34,680,000	21,804,721	62.9%	26,812,943	32,950,714	21,509,289	65.3%
Total Expenditures	34,680,000	22,386,826	64.6%	41,724,548	34,680,000	21,804,721	62.9%	26,812,943	32,950,714	21,509,289	65.3%
Ending Fund Balance	1,092,049	16,135,507		1,092,049	7,338,517	21,004,363		7,338,517	243,712	25,810,901	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	234,240		420,989	-	187,911		288,517	-	131,692	
1900 Local Contributions	-	-		73,261	196,202	202,917	103.4%	3,823,798	1,605,101	1,682,032	104.8%
5100 Bond Proceeds	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%
5210 Operating Transfers In	-	1,388,150		18,653,921	-	1,546,889		4,543,586	-	1,554,648	
Total Revenues	55,000,000	1,622,390	2.9%	64,103,271	87,826,712	9,057,718	10.3%	63,670,901	46,698,394	18,528,371	39.7%
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	23,282,925	42.3%	48,029,549	57,683,984	18,803,134	32.6%	53,089,331	47,216,836	25,879,195	54.8%
5100 Debt Service	-	-		7,441,330	-	7,246,051		449,001	-	221,743	
5200 Operating Transfers Out	-	3,050,482		3,340,396	-	3,336,744		3,671,461	-	3,016,848	
Total Expenditures	55,000,000	26,333,407	47.9%	58,811,275	57,683,984	29,385,929	50.9%	57,209,793	47,216,836	29,117,786	61.7%
Ending Fund Balance	104,707,702	79,996,685		104,707,702	129,558,434	79,087,495		99,415,706	84,954,598	82,365,183	

As of January 31, 2018

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(36,995,751)
Expenditures	36,995,751
	<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	6,233,883	Due To Other Funds	(4,282,667)
Accounts Receivable	68	Accounts Payable	(41,349)
Inventory	2,478,720	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	35,998,171	Total Liabilities	(43,737,908)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(30,446,835)
		Expenditures	35,103,028
			<hr/>
		Total Fund Balance	7,739,737
			<hr/>
		Total Liabilities and Fund Balance	(35,998,171)
			<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	7,286,945	92.2%	9,709,125	7,900,000	4,054,521	51.3%	9,449,764	7,200,000	5,852,933	81.3%
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	28,404,158	65.4%	35,126,062	43,407,000	27,949,485	64.4%	34,659,363	41,680,714	27,335,389	65.6%
Total Revenues	52,370,714	36,995,751	70.6%	47,440,323	52,370,714	33,307,274	63.6%	46,717,052	50,530,714	34,492,285	68.3%
Debt Service Expenditures											
5100 Debt Service	52,370,714	36,995,751	70.6%	47,440,323	52,370,714	33,307,274	63.6%	46,717,052	50,530,714	34,492,285	68.3%
Total Expenditures	52,370,714	36,995,751	70.6%	47,440,323	52,370,714	33,307,274	63.6%	46,717,052	50,530,714	34,492,285	68.3%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	70,000	57,085	81.6%	65,491	-	21,320		28,291	28,291	10,899	38.5%
1600 Food Sales	6,000,000	1,757,099	29.3%	3,685,798	5,930,000	1,809,610	30.5%	4,031,184	7,918,523	2,377,888	30.0%
1900 Local Contributions	30,000	5,265	17.6%	34,127	-	15,032		53,324	66,610	37,066	55.6%
3200 State Grants	-	-		-	-	-		486,438	-	-	
3900 On-Behalf Payments	3,687,631	2,181,209	59.1%	3,687,631	3,475,939	2,061,273	59.3%	3,494,478	3,471,962	1,951,365	56.2%
4500 Federal Grants Through State	68,200,168	26,446,177	38.8%	55,298,421	63,069,064	26,516,363	42.0%	53,236,062	59,867,415	30,435,668	50.8%
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	30,446,835	39.0%	68,991,074	72,475,003	30,423,599	42.0%	67,689,412	74,772,435	34,812,887	46.6%
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	80,043,971	33,300,938	41.6%	86,834,666	90,586,851	32,754,137	36.2%	64,666,429	89,395,207	31,482,819	35.2%
5100 Debt Service	-	47,151		-	-	69,471		-	1,137,583	90,973	8.0%
5200 Operating Transfers Out	3,360,000	1,754,939	52.2%	3,650,413	3,394,000	1,695,780	50.0%	3,649,086	3,994,563	1,952,338	
Total Expenditures	83,403,971	35,103,028	42.1%	90,485,079	93,980,851	34,519,389	36.7%	68,315,515	94,527,353	33,526,130	35.5%
Ending Fund Balance	(8,499,716)	(7,739,737)		(3,083,544)	(3,095,387)	20,825,060		18,410,461	(4,210,570)	20,935,263	

As of January 31, 2018

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	348,280		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>433,435</u></u>	Total Liabilities		(443,834)
			Fund Balance		
				Beginning Balance	(13,280)
				Revenues	(152,095)
				Expenditures	<u>175,774</u>
			Total Fund Balance		<u>10,399</u>
			Total Liabilities and Fund Balance		<u><u>(433,435)</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>(52,728)</u>		Beginning Balance	(40,672)
Total Liabilities		<u><u>(52,728)</u></u>		Revenues	(34,688)
				Expenditures	<u>128,088</u>
			Total Fund Balance		<u>52,728</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	354	0.2%	66,756	561,229	30,095	5.4%	22,764	22,764	4,393	19.3%
3200	State Grants	18,273	125,245	685.4%	307,840	48,506	92,816	191.3%	497,633	497,633	224,939	45.2%
3900	On-Behalf Payments	44,792	26,496	59.2%	44,792	42,101	24,904	59.2%	42,140	47,964	26,104	54.4%
Total Revenues		291,107	152,095	52.2%	419,388	651,835	147,815	22.7%	562,537	568,361	255,436	44.9%
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	175,774	26.5%	652,490	651,835	223,851	34.3%	428,716	799,932	225,838	28.2%
Total Expenditures		663,065	175,774	26.5%	652,490	651,835	223,851	34.3%	428,716	799,932	225,838	28.2%
Ending Fund Balance		(358,678)	(10,399)		13,280	246,382	184,378		246,382	(119,010)	134,236	
Enterprise Programs Fund												
Enterprise Programs Revenues												
1800	Daycare Fees	6,630	8,744	131.9%	20,643	39,850	7,889	19.8%	32,096	30,096	16,096	53.5%
1900	Local Contributions	23,370	23,585	100.9%	30,075	-	21,890		35,750	22,955	25,575	111.4%
3900	On-Behalf Payments	3,987	2,359	59.2%	3,987	4,627	2,735	59.1%	4,627	9,185	5,197	56.6%
5210	Operating Transfers In	95,000	-	0.0%	101,343	93,175	-	0.0%	95,170	97,170	3,500	3.6%
Total Revenues		128,987	34,688	26.9%	156,048	137,652	33,910	24.6%	167,643	159,406	50,368	31.6%
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	107,955	101,382	93.9%	103,722	112,346	83,564	74.4%	112,412	107,959	89,154	82.6%
2200	Instructional Staff Support	51,303	12,567	24.5%	613	19,064	10,247	53.7%	4,556	26,939	6,035	22.4%
3300	Community Services	58,550	14,139	24.1%	38,181	44,922	17,295	38.5%	39,608	17,473	24,319	139.2%
Total Expenditures		217,808	128,088	58.8%	142,516	176,332	111,106	63.0%	156,576	152,371	119,509	78.4%
Ending Fund Balance		(48,149)	(52,728)		40,672	(11,540)	(48,840)		27,140	23,108	(64,642)	

As of January 31, 2018

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	242,678		Due To Other Funds	(6,310)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Unfunded Pension Liabilities	(28,086)
Total Assets		<u><u>263,199</u></u>		Deferred Inflows - Pension Investments	<u>(6,824)</u>
					(41,220)
			Fund Balance		
				Beginning Balance	(158,393)
				Revenues	(147,916)
				Expenditures	<u>84,330</u>
			Total Fund Balance		<u>(221,979)</u>
			Total Liabilities and Fund Balance		<u><u>(263,199)</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	500,204		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>660,981</u></u>	Total Liabilities		(787,165)
			Fund Balance		
				Beginning Balance	268,966
				Revenues	(640,170)
				Expenditures	<u>497,388</u>
			Total Fund Balance		<u>126,184</u>
			Total Liabilities and Fund Balance		<u><u>(660,981)</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	998	1,222	122.4%	1,326	473	473	100.0%	607	607	224	36.9%
1800 Daycare Fees	278,369	126,200	45.3%	230,087	449,527	117,563	26.2%	300,487	305,139	246,076	80.6%
3900 On-Behalf Payments	34,618	20,494	59.2%	34,618	38,142	22,727	59.6%	38,457	77,780	44,806	57.6%
Total Revenues	313,985	147,916	47.1%	266,031	488,142	140,763	28.8%	339,551	383,526	291,107	75.9%
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	16,702	84.3%	26,404	14,821	13,457	90.8%	42,663	42,727	17,940	42.0%
2200 Instructional Staff Support	461,281	62,709	13.6%	167,184	468,321	136,940	29.2%	217,521	480,053	195,157	40.7%
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	84,330	17.3%	194,047	488,142	150,856	30.9%	265,171	527,780	218,084	41.3%
Ending Fund Balance	(13,724)	221,979		158,393	86,409	108,626		86,409	(132,225)	64,183	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	747,650	553,633	74.0%	902,635	790,606	462,667	58.5%	739,239	746,295	361,951	48.5%
3900 On-Behalf Payments	146,311	86,537	59.1%	146,311	121,392	72,277	59.5%	122,302	108,593	61,389	56.5%
5210 Operating Transfers In	-	-		-	-	-		24,230	-	-	
Total Revenues	893,961	640,170	71.6%	1,048,946	911,998	534,944	58.7%	885,771	854,889	423,340	49.5%
Non-Operating Funds											
Beginning Balance	(268,966)	(268,966)	100.0%	-	-	-		-	-	-	
Tuition Preschool Expenditures											
1100 Instruction	1,041,805	496,417	47.6%	1,317,912	911,998	473,715	51.9%	885,771	885,681	446,792	50.4%
2600 Plant Operations & Maintenance	2,250	971	43.2%	-	-	-		-	-	-	
Total Expenditures	1,044,055	497,388	47.6%	1,317,912	911,998	473,715	51.9%	885,771	885,681	446,792	50.4%
Ending Fund Balance	(419,060)	(126,184)		(268,966)	-	61,229		-	(30,792)	(23,451)	

As of January 31, 2018

Trust & Agency Fund (60 & 7000) Balance Sheet			
Assets		Liabilities	
Cash	1,652,099	Due to Other Funds	(2,426)
Due From Other Funds	690,229		
		Total Liabilities	(2,426)
Total Assets	2,342,329		
		Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(197,522)
		Expenditures	642,452
		Total Fund Balance	(2,339,903)
		Total Liabilities and Fund Balance	(2,342,329)

Agency Fund includes scholarship funds held at central office. The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

