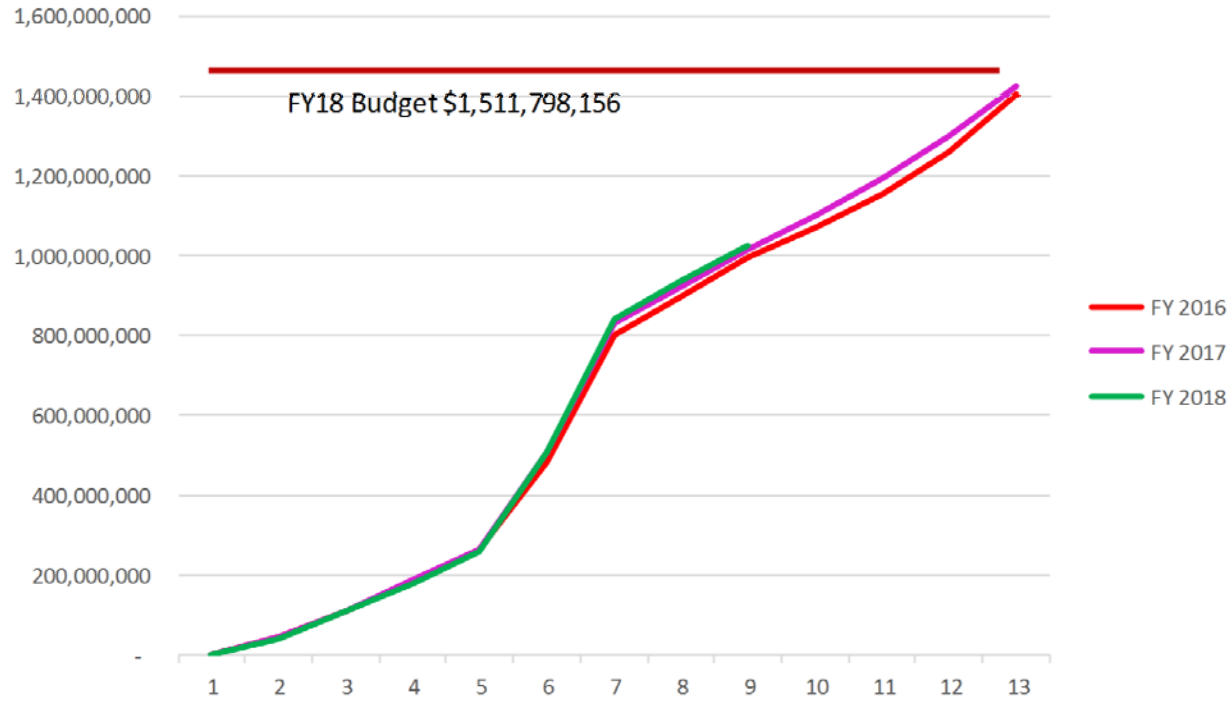
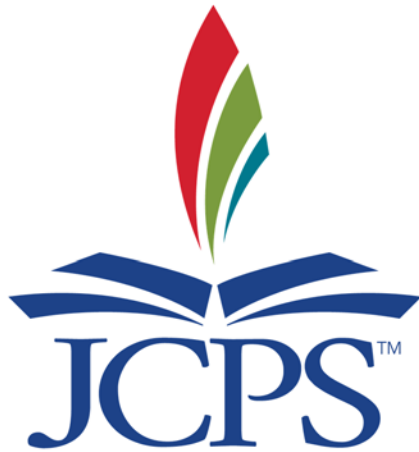
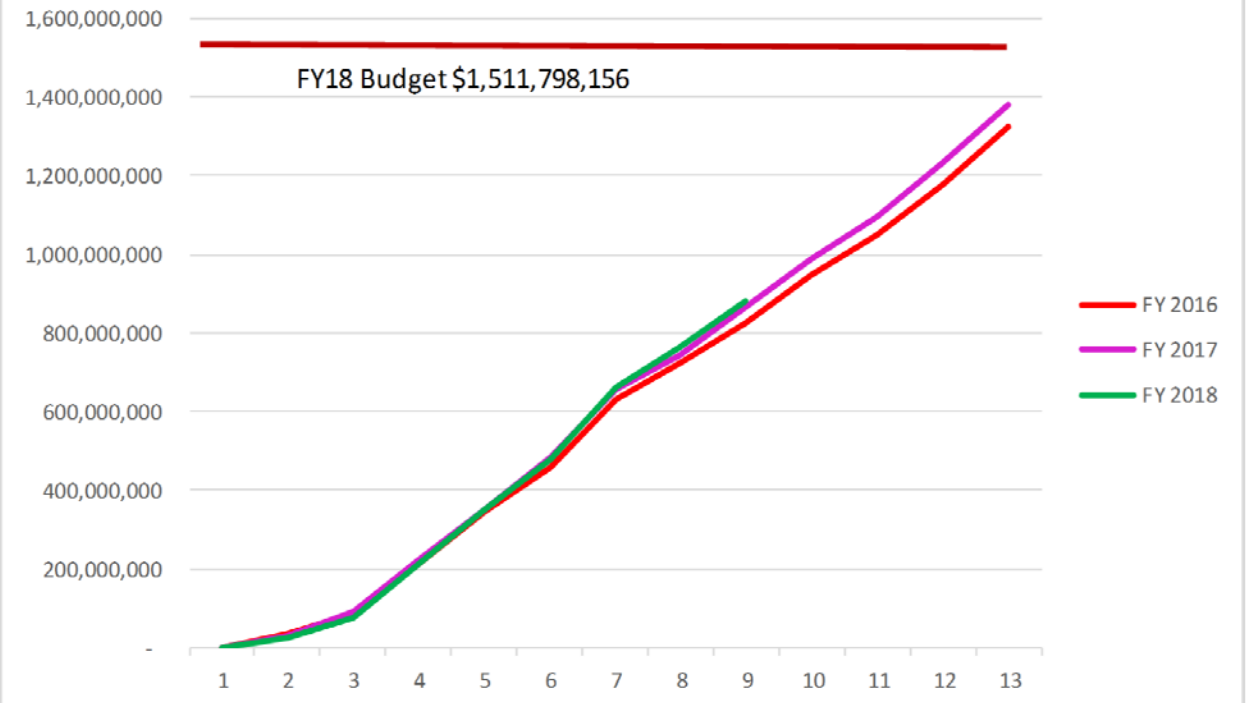


Comparative Revenues by Month (All Funds)



February Financial Report

Comparative Expenditures by Month (All Funds)



JEFFERSON COUNTY PUBLIC SCHOOLS

Monthly Financial Report
Through February 28, 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	448,441,496	99.4%	432,706,454	434,257,815	425,962,063	98.1%	416,365,932	416,965,738	405,894,961	97.3%
Occupational Taxes	161,100,000	85,591,314	53.1%	156,387,646	160,930,927	81,980,017	50.9%	151,821,629	148,215,000	79,532,897	53.7%
Other Taxes	53,975,905	32,526,896	60.3%	51,729,620	49,343,519	21,828,588	44.2%	47,796,163	51,920,531	31,971,938	61.6%
Local Grants	8,101,203	6,868,096	84.8%	13,658,821	12,289,165	6,204,700	50.5%	10,366,063	8,806,132	3,991,009	45.3%
State Sources											
SEEK Program	246,348,362	164,800,165	66.9%	260,406,772	258,776,412	173,599,146	67.1%	266,225,294	267,066,168	177,831,779	66.6%
Other State Revenues	240,177,486	160,102,407	66.7%	244,169,846	242,375,578	160,503,298	66.2%	241,650,789	223,316,857	140,945,009	63.1%
KSFCC Allocation	7,900,000	8,444,042	106.9%	9,709,125	7,900,000	6,161,987	78.0%	9,449,764	7,200,000	5,852,933	81.3%
Federal Grants	166,221,014	77,866,097	46.8%	156,079,252	162,814,526	81,780,469	50.2%	154,960,283	157,653,800	83,281,223	52.8%
Interest	2,006,502	2,184,827	108.9%	2,417,048	1,930,146	1,274,582	66.0%	1,707,887	1,107,418	787,953	71.2%
Other Sources	120,614,192	41,998,614	34.8%	122,217,438	117,685,107	47,114,297	40.0%	121,680,444	96,571,762	57,701,201	59.7%
Total Revenues	1,457,396,558	1,028,823,954	70.6%	1,449,482,022	1,448,303,195	1,006,409,148	69.5%	1,422,024,248	1,378,823,406	987,790,902	71.6%
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	694,029,584	424,225,103	61.1%	660,611,067	692,928,174	420,811,976	60.7%	652,745,258	655,877,176	405,001,139	61.7%
2100 Student Support	59,909,709	37,210,785	62.1%	59,507,081	60,305,986	37,427,390	62.1%	56,468,738	56,121,696	35,017,386	62.4%
2200 Instructional Staff Support	146,252,260	86,443,090	59.1%	137,960,345	142,733,562	83,735,236	58.7%	134,035,510	135,745,228	81,305,672	59.9%
2300 District Administration	5,988,705	3,420,199	57.1%	5,205,114	5,425,686	3,009,103	55.5%	4,621,076	5,165,516	2,736,270	53.0%
2400 School Administration	96,013,212	57,623,250	60.0%	87,953,654	92,877,042	56,509,333	60.8%	86,072,917	90,937,813	55,157,202	60.7%
2500 Business Support	49,311,541	27,447,350	55.7%	43,508,006	47,779,414	25,774,292	53.9%	41,900,407	49,035,430	25,544,887	52.1%
2600 Plant Operations & Maintenance	133,587,933	71,365,139	53.4%	108,680,821	119,436,416	68,537,187	57.4%	109,856,871	122,609,291	67,644,133	55.2%
2700 Transportation	87,753,098	52,986,999	60.4%	80,102,175	88,396,021	50,939,682	57.6%	76,843,086	86,360,384	48,356,427	56.0%
2900 Other Instruction Support	31,929	21,111	66.1%	32,858	32,014	20,978	65.5%	31,659	30,557	19,865	65.0%
3100 Food Service	77,844,841	38,943,633	50.0%	86,854,952	90,723,851	39,063,964	43.1%	64,677,028	89,546,606	36,916,253	41.2%
3200 Daycare Operations	663,065	201,581	30.4%	652,490	651,835	261,702	40.1%	428,716	709,373	260,387	36.7%
3300 Community Services	16,247,513	7,876,011	48.5%	12,224,941	16,099,617	7,973,562	49.5%	10,594,302	14,807,574	6,644,175	44.9%
4600 Site Improvement	56,068,093	24,659,233	44.0%	49,013,775	53,267,265	20,897,866	39.2%	54,066,234	44,427,243	32,142,258	72.3%
5100 Debt Service	52,370,714	38,321,932	73.2%	54,881,653	52,370,714	41,738,465	79.7%	47,166,053	51,668,297	34,960,706	67.7%
5200 Operating Transfers Out	51,778,077	33,680,493	65.0%	64,978,495	51,194,950	32,001,481	62.5%	51,191,539	51,222,564	32,756,268	63.9%
5300 Contingency	90,660,870	-	0.0%	-	94,103,753	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,618,511,144	904,425,909	55.9%	1,452,167,427	1,608,326,299	888,702,218	55.3%	1,390,699,394	1,526,439,167	864,463,030	56.6%
Ending Fund Balance	112,249,858	397,762,489		273,364,444	115,791,672	393,756,779		276,049,849	97,109,234	368,052,897	

As of February 28, 2018

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	394,410,121	Due To Other Funds	(137,276,958)
Investments	66,082,786	Accounts Payable	(753,240)
Accounts Receivable	171,335	Accrued Expenditures	<u>(84,378,684)</u>
Due From Other Funds	59,407,856		
Inventory	<u>2,875,048</u>	Total Liabilities	(222,408,881)
Total Assets	<u>522,947,145</u>	Fund Balance	
		Beginning Balance	(153,608,045)
		Revenues	(833,968,664)
		Expenditures	<u>687,038,445</u>
		Total Fund Balance	<u>(300,538,264)</u>
		Total Liabilities and Fund Balance	<u>(522,947,145)</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	411,208,332	98.7%	397,432,143	399,957,815	390,687,752	97.7%	382,661,970	384,395,024	372,190,999	96.8%
1115 Delinquent Property Taxes	5,000,000	2,494,606	49.9%	4,895,473	5,000,000	2,708,455	54.2%	5,017,004	5,500,000	3,059,936	55.6%
1117 Motor Vehicle Taxes	29,972,997	14,511,333	48.4%	29,045,275	27,968,388	14,928,454	53.4%	26,860,776	28,282,326	13,312,610	47.1%
1119 Franchise Taxes	11,980,908	11,475,567	95.8%	10,793,940	9,626,131	68,993	0.7%	9,444,437	9,806,898	9,384,890	95.7%
1131 Occupational License Taxes	161,100,000	85,591,314	53.1%	156,387,646	160,930,927	81,980,017	50.9%	151,821,629	148,215,000	79,532,897	53.7%
1191 Omitted Property Taxes	5,100,000	2,331,638	45.7%	5,073,158	4,737,000	2,200,913	46.5%	4,736,565	6,768,000	4,201,622	62.1%
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	209,591	52.3%	393,452	529,000	146,008	27.6%	647,118	586,509	48,286	8.2%
1510 Interest Income	1,900,000	1,859,482	97.9%	1,918,637	1,900,000	1,038,857	54.7%	1,383,108	1,059,000	628,369	59.3%
1900 Other Local Revenues	4,283,000	2,772,641	64.7%	4,336,847	4,126,000	1,145,624	27.8%	4,132,269	1,136,300	968,855	85.3%
3111 State SEEK Revenues	246,348,362	164,800,165	66.9%	260,406,772	258,776,412	173,599,146	67.1%	266,225,294	267,066,168	177,831,779	66.6%
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	1,019,646	58.3%	1,747,810	1,748,000	1,019,578	58.3%	1,747,934	1,602,300	1,019,654	63.6%
3900 On-Behalf Payments	191,618,724	130,649,445	68.2%	192,194,317	190,927,188	128,878,525	67.5%	189,562,894	171,073,931	115,570,135	67.6%
4100 Unrestricted Federal Revenues	2,800	3,546	126.6%	2,831	4,700	400	8.5%	4,728	5,000	2,266	45.3%
5220 Indirect Cost Transfers	6,117,676	3,327,606	54.4%	6,139,152	5,808,743	3,146,572	54.2%	6,576,164	6,097,895	4,064,600	66.7%
Total Revenues	1,084,617,361	833,968,664	76.9%	1,073,159,680	1,074,498,304	803,471,068	74.8%	1,053,005,022	1,033,575,659	783,829,779	75.8%
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	424,176,932	262,977,844	62.0%	409,565,309	426,155,630	260,764,432	61.2%	406,012,498	414,463,922	254,234,842	61.3%
0200 Employee Benefits	159,550,246	100,464,779	63.0%	151,958,621	158,439,183	99,263,245	62.7%	150,374,948	136,541,415	89,713,121	65.7%
0300 Professional/Technical Services	559,233	179,011	32.0%	213,805	392,249	99,260	25.3%	269,358	455,081	120,840	26.6%
0400 Property Services	435,281	163,862	37.6%	340,671	381,286	228,734	60.0%	319,838	356,157	199,899	56.1%
0500 Other Purchased Services	1,010,790	258,193	25.5%	451,237	736,485	269,812	36.6%	546,971	782,013	279,949	35.8%
0600 Supplies	14,816,545	5,908,306	39.9%	8,164,723	14,241,385	6,048,408	42.5%	8,329,399	12,835,966	6,104,234	47.6%
0700 Property	4,181,973	2,797,113	66.9%	2,505,499	2,501,334	1,582,454	63.3%	2,170,028	2,806,134	1,387,073	49.4%
0800 Miscellaneous	1,691,467	377,682	22.3%	97,848	879,697	40,829	4.6%	115,720	2,385,136	51,095	2.1%
1100 Instruction	606,422,467	373,126,790	61.5%	573,297,713	603,727,249	368,297,174	61.0%	568,138,760	570,625,824	352,091,054	61.7%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	39,329,904	24,503,769	62.3%	37,595,010	38,230,726	23,984,121	62.7%	36,408,712	36,681,432	23,094,013	63.0%
0200 Employee Benefits	14,177,773	9,301,094	65.6%	13,925,417	13,621,033	9,006,484	66.1%	13,407,483	12,248,224	8,065,751	65.9%
0300 Professional/Technical Services	1,671,678	692,371	41.4%	1,530,804	1,610,517	776,843	48.2%	1,611,196	1,654,973	907,545	54.8%
0400 Property Services	62,796	47,006	74.9%	55,690	69,216	52,274	75.5%	59,858	62,848	61,260	97.5%
0500 Other Purchased Services	150,712	77,026	51.1%	139,162	159,388	78,998	49.6%	140,040	231,197	89,724	38.8%
0600 Supplies	305,535	122,938	40.2%	213,068	259,322	136,691	52.7%	191,732	363,702	66,471	18.3%
0700 Property	33,848	10,984	32.5%	50,599	67,894	15,825	23.3%	76,362	77,865	19,539	25.1%
0800 Miscellaneous	34,023	15,680	46.1%	30,358	37,609	19,020	50.6%	35,263	28,092	20,237	72.0%
2100 Student Support	55,766,269	34,770,868	62.4%	53,540,108	54,055,705	34,070,255	63.0%	51,930,646	51,348,333	32,324,542	63.0%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	73,786,864	42,833,679	58.1%	65,994,237	69,055,343	41,804,300	60.5%	64,858,702	67,021,565	40,693,763	60.7%
0200 Employee Benefits	25,399,656	16,515,510	65.0%	24,675,978	24,469,212	16,072,154	65.7%	24,086,216	22,263,385	14,605,078	65.6%
0300 Professional/Technical Services	3,546,593	833,881	23.5%	1,075,444	2,849,199	397,418	13.9%	1,124,984	1,373,936	725,256	52.8%
0400 Property Services	87,919	14,999	17.1%	124,305	92,161	63,393	68.8%	67,188	74,799	44,757	59.8%
0500 Other Purchased Services	592,692	240,245	40.5%	380,040	488,438	211,460	43.3%	406,450	467,585	210,575	45.0%
0600 Supplies	3,464,250	2,212,409	63.9%	2,044,374	2,411,461	1,382,780	57.3%	2,300,398	2,767,175	1,450,845	52.4%
0700 Property	2,479,024	1,694,006	68.3%	2,409,920	2,826,883	1,785,183	63.2%	2,124,558	2,565,345	1,420,584	55.4%
0800 Miscellaneous	122,728	41,449	33.8%	61,167	91,606	19,984	21.8%	69,194	93,226	14,743	15.8%
2200 Instructional Staff Support	109,479,726	64,386,178	58.8%	96,765,465	102,284,304	61,736,673	60.4%	95,037,690	96,627,017	59,165,601	61.2%

	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	2,729,421	1,561,860	57.2%	2,659,120	2,690,209	1,540,708	57.3%	2,346,130	2,552,839	1,401,193	54.9%
0200 Employee Benefits	998,114	657,984	65.9%	1,045,630	637,375	596,163	93.5%	860,875	963,320	545,975	56.7%
0300 Professional/Technical Services	1,557,412	838,804	53.9%	1,029,427	1,396,500	541,036	38.7%	935,520	1,137,953	509,023	44.7%
0400 Property Services	2,050	773	37.7%	353	300	150	50.0%	203	210	-	0.0%
0500 Other Purchased Services	250,080	76,356	30.5%	74,316	248,794	43,627	17.5%	49,404	59,276	20,253	34.2%
0600 Supplies	96,748	47,961	49.6%	80,180	169,691	63,544	37.4%	68,287	119,339	33,670	28.2%
0700 Property	51,047	34,824	68.2%	40,609	50,870	19,961	39.2%	21,084	29,008	6,650	22.9%
0800 Miscellaneous	83,570	83,034	99.4%	82,937	89,450	80,733	90.3%	90,502	93,101	84,722	91.0%
2300 District Administration	5,768,442	3,301,596	57.2%	5,012,572	5,283,188	2,885,922	54.6%	4,372,005	4,955,046	2,601,485	52.5%
School Administration (Principal's Office)											
0100 Salaries	63,425,166	38,764,729	61.1%	59,304,825	61,392,648	37,983,288	61.9%	58,236,133	60,493,052	37,674,861	62.3%
0200 Employee Benefits	22,916,746	14,892,621	65.0%	22,734,424	22,086,609	14,518,933	65.7%	21,925,375	21,181,618	13,631,892	64.4%
0300 Professional/Technical Services	290,778	131,649	45.3%	248,212	333,607	152,664	45.8%	399,709	468,324	264,324	56.4%
0400 Property Services	533,996	299,025	56.0%	342,886	556,908	282,861	50.8%	285,231	429,070	195,833	45.6%
0500 Other Purchased Services	888,182	504,489	56.8%	793,983	902,166	515,774	57.2%	712,301	884,863	455,440	51.5%
0600 Supplies	5,681,700	1,794,071	31.6%	2,789,148	5,527,445	1,914,878	34.6%	2,624,323	4,893,322	1,844,002	37.7%
0700 Property	1,739,877	901,775	51.8%	1,454,878	1,767,894	1,006,403	56.9%	1,652,518	2,150,362	954,230	44.4%
0800 Miscellaneous	145,091	46,407	32.0%	70,957	110,809	39,176	35.4%	69,738	108,945	42,733	39.2%
2400 School Administration	95,621,536	57,334,766	60.0%	87,739,313	92,678,086	56,413,976	60.9%	85,905,328	90,609,556	55,063,316	60.8%
Business Support (Finance, Human Resources, IT)											
0100 Salaries	21,605,882	12,949,096	59.9%	19,804,786	20,705,271	12,130,198	58.6%	17,158,490	18,176,620	10,829,565	59.6%
0200 Employee Benefits	9,682,382	7,374,762	76.2%	10,220,972	9,254,584	6,119,355	66.1%	10,603,921	10,292,532	6,635,827	64.5%
0300 Professional/Technical Services	2,067,479	674,928	32.6%	1,534,362	1,739,943	952,119	54.7%	1,481,519	1,833,507	1,010,305	55.1%
0400 Property Services	514,219	104,063	20.2%	242,126	581,638	11,384	2.0%	277,900	317,539	149,803	47.2%
0500 Other Purchased Services	6,251,875	2,821,251	45.1%	4,783,862	6,245,529	3,205,596	51.3%	4,492,006	6,896,954	2,864,038	41.5%
0600 Supplies	2,624,139	796,650	30.4%	1,917,489	2,160,008	776,957	36.0%	1,427,057	1,679,679	319,100	19.0%
0700 Property	4,588,339	1,924,884	42.0%	3,392,747	4,876,764	1,732,395	35.5%	4,920,200	6,620,699	2,850,727	43.1%
0800 Miscellaneous	357,249	68,622	19.2%	293,644	524,174	98,436	18.8%	266,121	488,362	81,809	16.8%
2500 Business Support	47,691,564	26,714,256	56.0%	42,189,988	46,087,911	25,026,439	54.3%	40,627,214	46,305,891	24,741,174	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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)											
0100 Salaries	53,433,703	30,570,811	57.2%	47,789,726	49,753,461	29,809,319	59.9%	48,631,070	50,520,251	30,513,599	60.4%
0200 Employee Benefits	23,047,175	13,826,286	60.0%	21,288,991	22,384,048	13,639,633	60.9%	21,083,818	24,360,601	12,932,882	53.1%
0300 Professional/Technical Services	1,680,935	682,846	40.6%	1,007,644	1,379,150	641,921	46.5%	1,233,298	1,421,659	728,606	51.3%
0400 Property Services	22,473,242	8,126,608	36.2%	11,128,486	15,100,542	6,681,935	44.2%	11,213,407	14,299,767	7,344,852	51.4%
0500 Other Purchased Services	3,423,358	1,484,699	43.4%	1,406,800	2,231,150	726,895	32.6%	1,883,041	2,453,414	(217,331)	-8.9%
0600 Supplies	26,020,727	15,224,719	58.5%	23,950,922	26,212,651	15,572,670	59.4%	23,757,112	26,931,669	15,167,624	56.3%
0700 Property	2,938,667	1,142,294	38.9%	1,700,119	1,939,090	1,228,703	63.4%	1,821,116	2,308,688	1,040,155	45.1%
0800 Miscellaneous	155,273	68,706	44.2%	108,203	126,522	72,378	57.2%	102,576	131,389	68,714	52.3%
2600 Plant Operations & Maintenance	133,173,080	71,126,969	53.4%	108,380,891	119,126,613	68,373,454	57.4%	109,725,438	122,427,438	67,579,100	55.2%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	45,172,654	27,821,021	61.6%	43,689,512	42,193,722	27,445,022	65.0%	42,737,900	43,430,670	27,159,613	62.5%
0200 Employee Benefits	17,491,551	12,357,160	70.6%	20,485,597	18,534,798	12,062,950	65.1%	19,366,203	19,242,826	11,213,331	58.3%
0300 Professional/Technical Services	121,994	(475,915)		(3,337,570)	117,905	(1,075,641)	-912.3%	(1,831,680)	120,350	(982,135)	-816.1%
0400 Property Services	49,628	16,438	13.5%	30,421	59,008	18,118	30.7%	13,374	33,136	2,611	7.9%
0500 Other Purchased Services	3,073,429	2,056,729	66.9%	3,435,961	2,856,730	1,782,490	62.4%	2,888,484	4,345,752	1,927,750	44.4%
0600 Supplies	9,041,288	5,274,841	58.3%	9,254,747	13,401,153	6,110,904	45.6%	10,476,858	13,051,897	7,059,345	54.1%
0700 Property	11,537,094	5,281,085	45.8%	3,393,109	8,991,544	3,487,610	38.8%	910,249	4,723,343	736,528	15.6%
0800 Miscellaneous	169,545	36,259	21.4%	47,256	259,934	26,582	10.2%	44,329	287,987	24,682	8.6%
2700 Transportation	86,657,183	52,367,618	60.4%	76,999,033	86,414,795	49,858,034	57.7%	74,605,717	85,235,960	47,141,724	55.3%
Other Instructional Support (Teacherpreneur)											
0100 Salaries	30,138	20,214	67.1%	31,186	30,301	20,099	66.3%	30,114	29,038	19,000	65.4%
0200 Employee Benefits	1,791	897	50.1%	1,672	1,713	878	51.3%	1,545	1,519	865	57.0%
2900 Other Instruction Support	31,929	21,111	66.1%	32,858	32,014	20,978	65.5%	31,659	30,557	19,865	65.0%
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	1,242,458	59.0%	1,759,116	2,047,890	1,225,916	59.9%	1,837,644	2,029,658	1,281,300	63.1%
0200 Employee Benefits	758,876	470,302	62.0%	727,534	661,072	453,027	68.5%	658,870	687,787	457,280	66.5%
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	1,314	97.3%	-	-	(33)		670	790	790	100.0%
0500 Other Purchased Services	16,667	10,543	63.3%	7,773	15,272	3,397	22.2%	4,234	12,460	5,469	43.9%
0600 Supplies	10,093	3,421	33.9%	11,779	14,209	2,450	17.2%	4,054	21,763	3,839	17.6%
0700 Property	8,374	6,112	73.0%	3,199	5,308	3,104	58.5%	6,185	7,781	1,228	15.8%
0800 Miscellaneous	35,566	1,350	3.8%	59	4,059	(36)	-0.9%	10,955	15,513	6,637	42.8%
3300 Community Services	2,946,631	1,735,500	58.9%	2,510,854	2,749,969	1,688,895	61.4%	2,517,609	2,776,102	1,756,593	63.3%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	727,025	436,391	60.0%	685,229	700,341	423,828	60.5%	675,043	676,429	419,666	62.0%
0200 Employee Benefits	270,527	179,126	66.2%	264,345	199,879	172,641	86.4%	252,182	1,750,813	150,613	8.6%
0300 Professional/Technical Services	4,900	1,054	21.5%	1,951	4,900	940	19.2%				
0400 Property Services	1,000	-	0.0%	903	1,000	903	90.3%				
0500 Other Purchased Services	18,200	4,394	24.1%	12,403	18,040	4,910	27.2%				
0600 Supplies	18,515	7,072	38.2%	14,348	23,401	8,083	34.5%				
0700 Property	25,226	13,510	53.6%	3,847	10,000	2,947	29.5%				
0800 Miscellaneous	2,700	770	28.5%	1,200	2,700	1,000	37.0%				
4300 Architectural & Engineering	1,068,093	642,317	60.1%	984,226	960,261	615,252	64.1%	927,225	2,427,243	570,279	23.5%
5200 Operating Transfers Out	2,126,489	1,510,476	71.0%	5,053,901	1,955,368	1,523,201	77.9%	5,407,440	2,512,675	1,701,652	67.7%
5300 Contingency	90,660,870	-	0.0%	-	94,103,753	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,237,426,279	687,038,445	55.5%	1,052,527,208	1,209,471,216	670,513,880	55.4%	1,039,237,330	1,148,094,059	644,756,385	56.2%
Ending Fund Balance	799,127	300,538,264		153,608,045	(2,232,412)	265,932,761		132,975,573	4,689,481	258,281,275	

As of February 28, 2018

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	44,264,867	Due To Other Funds	(39,285,208)
Accounts Receivable	<u>222,934</u>	Accounts Payable	<u>(70,813)</u>
Total Assets	<u>44,487,801</u>	Total Liabilities	(39,356,021)
		Fund Balance	
		Beginning Balance	(12,971,802)
		Revenues	(73,008,486)
		Expenditures	<u>80,848,508</u>
		Total Fund Balance	<u>(5,131,780)</u>
		Total Liabilities and Fund Balance	<u>(44,487,801)</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	8,912	3,954	44.4%	7,615	4,864	3,183	65.4%	5,630	1,397	3,134	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	5,858,829	5,225,244	89.2%	10,059,989	9,295,490	3,247,449	34.9%	9,339,816	4,475,407	3,343,483	64.9%	8435955
3200 State Grants	33,355,785	21,244,108	63.7%	36,817,000	36,616,683	23,602,590	64.5%	36,489,591	33,565,096	17,241,811	48.4%	34228808
4300 Direct Federal Grants	16,423,377	9,691,956	59.0%	16,762,516	16,714,255	7,751,236	46.4%	16,335,656	15,695,057	7,349,907	40.5%	16232111
4500 Federal Grants Through State	76,836,849	34,890,882	45.4%	74,822,375	76,656,010	38,153,036	49.8%	76,354,713	74,593,805	42,224,210	49.2%	71965954
4700 Federal Grants Thru Intermediary	752,977	436,947	58.0%	1,287,600	1,101,083	690,078	62.7%	1,029,222	631,688	503,327	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	1,464,149	70.5%	2038259
5210 Operating Transfers In	1,522,397	1,515,395	99.5%	1,959,415	1,862,318	1,523,660	81.8%	2,308,124	2,454,264	1,703,139	69.4%	2345069
Total Revenues	139,945,162	73,008,486	52.2%	143,798,710	146,377,961	76,361,764	52.2%	143,884,845	133,533,575	73,833,279	55.3%	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	82,362,613	48,875,151	59.3%	83,822,680	85,302,027	50,764,123	59.5%	82,308,738	81,840,472	51,759,390	54.7%	72605803
2100 Student Support	4,143,440	2,439,917	58.9%	5,966,973	6,250,281	3,357,135	53.7%	4,538,092	3,244,671	2,692,844	71.1%	3728451
2200 Instructional Staff Support	36,258,927	21,958,853	60.6%	41,027,083	39,967,204	21,823,971	54.6%	38,775,743	33,029,655	21,908,159	56.4%	43102330
2300 District Administration	220,263	118,603	53.8%	192,542	142,498	123,182	86.4%	249,071	72,873	134,785	163.0%	86339
2400 School Administration	391,676	288,484	73.7%	214,341	198,956	95,358	47.9%	167,589	146,680	93,886	55.8%	124654
2500 Business Support	1,619,977	733,094	45.3%	1,318,018	1,691,503	747,852	44.2%	1,273,193	1,271,209	803,712	52.3%	1353317
2600 Plant Operations & Maintenance	243,314	186,006	76.4%	236,748	201,275	127,456	63.3%	79,896	25,700	40,477	152.3%	299232
2700 Transportation	1,095,915	619,381	56.5%	3,103,142	1,981,226	1,081,648	54.6%	2,237,369	2,024,350	1,214,703	59.6%	3895603
3300 Community Services	10,224,173	4,293,391	42.0%	7,162,197	9,871,067	4,248,736	43.0%	7,188,039	9,057,013	4,300,327	41.5%	
4600 Site Improvement	-	-		-	-	-		49,678	-	49,436		
5200 Operating Transfers Out	2,879,588	1,335,628	46.4%	2,493,691	2,433,582	1,242,799	51.1%	2,927,078	2,933,826	1,814,170	54.0%	
Total Expenditures	139,439,886	80,848,508	58.0%	145,537,415	148,039,619	83,612,260	56.5%	139,794,486	133,646,449	84,811,890	63.5%	
Ending Fund Balance	13,477,078	5,131,780		12,971,802	13,048,849	7,460,011		14,710,507	10,507,274	(358,463)		

As of February 28, 2018

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>2,223,916</u>	Accounts Payable	<u>(23,131)</u>
Total Assets	<u><u>2,223,916</u></u>	Total Liabilities	(23,131)
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(2,428,437)
		Expenditures	<u>1,567,830</u>
		Total Fund Balance	<u>(2,200,785)</u>
		Total Liabilities and Fund Balance	<u><u>(2,223,916)</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	2,279,034	2,232,828	98.0%	2,303,562	1,690,667	1,690,161	100.0%	1,447,241	-	1,208,757	
1900 Local Grants and Contributions	195,609	195,609	100.0%	202,260	75,874	75,874	100.0%	189,643	-	71,971	
Total Revenues	2,474,643	2,428,437	98.1%	2,505,822	1,766,541	1,766,035	100.0%	1,636,884	-	1,280,728	
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	3,973,356	1,515,666	38.1%	2,042,636	2,799,410	1,084,401	38.7%	1,256,914	-	513,900	
2600 Plant Operations & Maintenance	171,539	52,164	30.4%	63,182	108,528	36,277	33.4%	51,537	-	24,556	
Total Expenditures	4,144,895	1,567,830	37.8%	2,105,818	2,907,938	1,120,678	38.5%	1,308,451	-	538,455	
Ending Fund Balance	(330,074)	2,200,785		1,340,178	(201,223)	1,585,531		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 February 28, 2018

Building Fund (320) Balance Sheet

Assets			Fund Balance	
Due From Other Funds	17,089,373		Beginning Balance	(1,092,049)
Total Assets	<u>17,089,373</u>		Revenues	(37,430,284)
			Expenditures	<u>21,432,960</u>
			Total Fund Balance	<u>(17,089,373)</u>
			Total Liabilities and Fund Balance	<u>(17,089,373)</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	20,757,643		Due To Other Funds	<u>(848,567)</u>
Due From Other Funds	<u>59,360,769</u>		Total Liabilities	(848,567)
Total Assets	<u>80,118,413</u>			
			Fund Balance	
			Beginning Balance	(104,707,702)
			Revenues	(1,628,592)
			Expenditures	<u>27,066,448</u>
			Total Fund Balance	<u>(79,269,846)</u>
			Total Liabilities and Fund Balance	<u>(80,118,413)</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	21,432,960	61.8%	41,724,548	34,680,000	20,882,394	60.2%	26,812,943	32,950,714	21,667,108	65.8%
Total Expenditures	34,680,000	21,432,960	61.8%	41,724,548	34,680,000	20,882,394	60.2%	26,812,943	32,950,714	21,667,108	65.8%
Ending Fund Balance	1,092,049	17,089,373		1,092,049	7,338,517	21,926,690		7,338,517	243,712	25,810,901	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	240,442		420,989	-	199,459		288,517	-	141,752	
1900 Local Contributions	-	-		73,261	-	202,917		3,823,798	1,605,101	1,758,921	109.6%
5100 Bond Proceeds	55,000,000	-	0.0%	44,955,100	52,307,004	7,120,000	13.6%	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	-	1,556,762	
Total Revenues	55,000,000	1,628,592	3.0%	64,103,271	52,307,004	9,069,265	17.3%	63,670,901	46,698,394	18,617,435	39.9%
Non-Operating Funds											
Beginning Balance	104,707,702	104,707,702		99,415,706	99,415,706	99,415,706		92,954,598	92,954,598	92,954,598	
Construction Fund Expenditures											
4600 Construction	55,000,000	24,016,916	43.7%	48,029,549	52,307,004	20,282,614	38.8%	53,089,331	47,216,836	27,271,652	57.8%
5100 Debt Service	-	-		7,441,330	-	7,246,051		449,001	-	221,743	
5200 Operating Transfers Out	-	3,049,532		3,340,396	-	3,336,788		3,671,461	-	3,016,848	
Total Expenditures	55,000,000	27,066,448	49.2%	58,811,275	52,307,004	30,865,453	59.0%	57,209,793	47,216,836	30,510,243	64.6%
Ending Fund Balance	104,707,702	79,269,846		104,707,702	99,415,706	77,619,518		99,415,706	84,954,598	81,061,790	

As of February 28, 2018

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(37,198,032)
Expenditures	37,198,032
	<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	7,432,717	Due To Other Funds	(6,424,897)
Accounts Receivable	21,774	Accounts Payable	(15,114)
Inventory	2,155,840	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	36,895,832	Total Liabilities	(45,853,902)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(36,184,985)
		Expenditures	42,059,511
			<hr/>
		Total Fund Balance	8,958,070
			<hr/>
		Total Liabilities and Fund Balance	(36,895,832)
			<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	7,900,000	8,444,042	106.9%	9,709,125	7,900,000	6,161,987	78.0%	9,449,764	7,200,000	5,852,933	81.3%
4300	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	43,407,000	27,449,342	63.2%	35,126,062	43,407,000	27,027,159	62.3%	34,659,363	41,680,714	27,491,094	66.0%
Total Revenues	52,370,714	37,198,032	71.0%	47,440,323	52,370,714	34,492,414	65.9%	46,717,052	50,530,714	34,647,990	68.6%
Debt Service Expenditures											
5100	52,370,714	37,198,032	71.0%	47,440,323	52,370,714	34,492,414	65.9%	46,717,052	50,530,714	34,647,990	68.6%
Total Expenditures	52,370,714	37,198,032	71.0%	47,440,323	52,370,714	34,492,414	65.9%	46,717,052	50,530,714	34,647,990	68.6%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510	70,000	62,776	89.7%	65,491	-	30,995		28,291	28,291	13,446	47.5%
1600	6,000,000	2,058,001	34.3%	3,685,798	5,930,000	2,520,833	42.5%	4,031,184	7,918,523	2,756,407	34.8%
1900	30,000	5,765	19.2%	34,127	-	15,012		53,324	66,610	37,066	55.6%
3200	-	-		-	-	-		486,438	-	-	
3900	3,687,631	2,516,779	68.2%	3,687,631	3,475,939	2,378,392	68.4%	3,494,478	3,471,962	2,251,575	64.9%
4500	65,989,038	31,541,664	47.8%	55,298,421	63,194,064	32,492,319	51.4%	53,236,062	59,867,415	30,435,668	50.8%
4950	-	-		3,221,004	-	-		3,374,732	3,374,732	-	0.0%
5210	-	-		2,998,602	-	-		2,984,903	44,903	-	0.0%
Total Revenues	75,776,669	36,184,985	47.8%	68,991,074	72,600,003	37,437,551	51.6%	67,689,412	74,772,435	35,494,162	47.5%
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	77,832,841	38,943,633	50.0%	86,834,666	90,711,851	39,060,337	43.1%	64,666,429	89,395,207	36,916,253	41.3%
5100	-	1,123,900		-	-	-		-	1,137,583	90,973	8.0%
5200	3,360,000	1,991,978	59.3%	3,650,413	3,394,000	1,903,729	56.1%	3,649,086	3,994,563	1,952,338	
Total Expenditures	81,192,841	42,059,511	51.8%	90,485,079	94,105,851	40,964,066	43.5%	68,315,515	94,527,353	38,959,564	41.2%
Ending Fund Balance	(8,499,716)	(8,958,070)		(3,083,544)	(3,095,387)	20,825,060		18,410,461	(4,210,570)	20,935,263	

As of February 28, 2018

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	362,717	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>447,872</u></u>	Total Liabilities	(443,834)
		Fund Balance	
		Beginning Balance	(13,280)
		Revenues	(192,339)
		Expenditures	<u>201,581</u>
		Total Fund Balance	<u>(4,038)</u>
		Total Liabilities and Fund Balance	<u><u>(447,872)</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>(66,791)</u>	Beginning Balance	(40,672)
Total Liabilities	<u><u>(66,791)</u></u>	Revenues	(36,492)
		Expenditures	<u>143,955</u>
		Total Fund Balance	<u>66,791</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	85,677	1,129	1.3%	66,756	561,229	36,574	6.5%	22,764	22,764	4,393	19.3%
3200 State Grants	160,638	160,638	100.0%	307,840	48,506	127,794	263.5%	497,633	497,633	281,835	56.6%
3900 On-Behalf Payments	44,792	30,572	68.3%	44,792	42,101	28,736	68.3%	42,140	47,964	30,120	62.8%
Total Revenues	291,107	192,339	66.1%	419,388	651,835	193,103	29.6%	562,537	568,361	316,348	55.7%
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	201,581	30.4%	652,490	651,835	261,702	40.1%	428,716	799,932	260,387	32.6%
Total Expenditures	663,065	201,581	30.4%	652,490	651,835	261,702	40.1%	428,716	799,932	260,387	32.6%
Ending Fund Balance	(358,678)	4,038		13,280	246,382	184,378		246,382	(119,010)	134,236	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	10,010	10,010	100.0%	20,643	39,850	7,889	19.8%	32,096	30,096	16,096	53.5%
1900 Local Contributions	23,660	23,760	100.4%	30,075	-	22,780		35,750	22,955	26,165	114.0%
3900 On-Behalf Payments	3,987	2,722	68.3%	3,987	4,627	3,155	68.2%	4,627	9,185	5,996	65.3%
5210 Operating Transfers In	95,000	-	0.0%	101,343	93,175	-	0.0%	95,170	97,170	3,500	3.6%
Total Revenues	132,657	36,492	27.5%	156,048	137,652	35,221	25.6%	167,643	159,406	51,757	32.5%
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	109,357	105,388	96.4%	103,722	112,678	84,918	75.4%	112,412	107,959	93,931	87.0%
2200 Instructional Staff Support	50,076	20,321	40.6%	613	18,732	13,302	71.0%	4,556	26,939	11,390	42.3%
3300 Community Services	59,816	18,246	30.5%	38,181	44,922	21,688	48.3%	39,608	17,473	26,240	150.2%
Total Expenditures	219,249	143,955	65.7%	142,516	176,332	119,908	68.0%	156,576	152,371	131,561	86.3%
Ending Fund Balance	(45,920)	(66,791)		40,672	(11,540)	(48,840)		27,140	23,108	(64,642)	

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Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	270,358	Due To Other Funds	(12,663)
Deferred Outflows - Pension Contributions	<u>20,521</u>	Unfunded Pension Liabilities	(28,086)
Total Assets	<u>290,879</u>	Deferred Inflows - Pension Investments	<u>(6,824)</u>
			(47,572)
		Fund Balance	
		Beginning Balance	(158,393)
		Revenues	(185,622)
		Expenditures	<u>100,708</u>
		Total Fund Balance	<u>(243,307)</u>
		Total Liabilities and Fund Balance	<u>(290,879)</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	516,418	Unfunded Pension Liabilities	(762,823)
Deferred Outflows - Pension Contributions	<u>160,777</u>	Deferred Inflows - Pension Investments	<u>(24,343)</u>
Total Assets	<u>677,195</u>	Total Liabilities	(787,165)
		Fund Balance	
		Beginning Balance	268,966
		Revenues	(743,053)
		Expenditures	<u>584,057</u>
		Total Fund Balance	<u>109,970</u>
		Total Liabilities and Fund Balance	<u>(677,195)</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	1,222	1,448	118.5%	1,326	582	699	120.1%	607	607	303	49.8%
1800 Daycare Fees	278,145	160,528	57.7%	230,087	283,883	193,568	68.2%	300,487	305,139	266,467	87.3%
3900 On-Behalf Payments	34,618	23,646	68.3%	34,618	38,142	26,223	68.8%	38,457	77,780	51,700	66.5%
Total Revenues	313,985	185,622	59.1%	266,031	322,607	220,491	68.3%	339,551	383,526	318,469	83.0%
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	19,022	96.0%	26,404	19,821	15,697	79.2%	42,663	42,727	26,297	61.5%
2200 Instructional Staff Support	461,281	76,767	16.6%	167,184	463,321	161,290	34.8%	217,521	480,053	220,522	45.9%
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	100,708	20.7%	194,047	488,142	177,446	36.4%	265,171	527,780	251,806	47.7%
Ending Fund Balance	(13,724)	243,307		158,393	(79,126)	108,626		86,409	(132,225)	64,183	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	847,816	643,202	75.9%	902,635	799,681	570,597	71.4%	739,239	746,295	432,895	58.0%
3900 On-Behalf Payments	146,311	99,851	68.2%	146,311	121,392	83,396	68.7%	122,302	108,593	70,833	65.2%
5210 Operating Transfers In	-	-		-	-	-		24,230	-	-	
Total Revenues	994,127	743,053	74.7%	1,048,946	921,073	653,993	71.0%	885,771	854,889	503,728	58.9%
Non-Operating Funds											
Beginning Balance	(268,966)	(268,966)	100.0%	-	-	-		-	-	-	
Tuition Preschool Expenditures											
1100 Instruction	1,141,970	583,086	51.1%	1,317,912	966,989	565,663	58.5%	885,771	885,681	516,568	58.3%
2600 Plant Operations & Maintenance	2,250	971	43.2%	-	-	-		-	-	-	
Total Expenditures	1,144,220	584,057	51.0%	1,317,912	966,989	565,663	58.5%	885,771	885,681	516,568	58.3%
Ending Fund Balance	(419,059)	(109,970)		(268,966)	(45,916)	88,330		-	(30,792)	(12,839)	

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Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	621,602	Due to Other Funds	<u>(2,426)</u>
Investments	1,192,767		
Due From Other Funds	<u>607,984</u>	Total Liabilities	(2,426)
Total Assets	<u><u>2,422,353</u></u>	Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(1,463,968)
		Expenditures	<u>1,828,874</u>
		Total Fund Balance	<u>(2,419,927)</u>
		Total Liabilities and Fund Balance	<u><u>(2,422,353)</u></u>

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

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Trust & Agency Funds											
Trust & Agency Revenues											
1500 Interest Income	26,368	16,725	63.4%	2,990	24,700	1,388	5.6%	1,734	26,368	949	3.6%
1900 Local Contributions	2,046,765	1,447,243	70.7%	3,396,572	2,917,801	2,881,377	98.8%	836,604	2,489,916	575,555	23.1%
Total Revenues	2,073,133	1,463,968	70.6%	3,399,562	2,942,501	2,882,766	98.0%	838,338	2,516,284	576,504	22.9%
Non-Operating Funds											
Beginning Balance	2,784,833	2,784,833	100.0%	1,898,980	1,898,980	1,898,980	100.0%	1,909,718	1,909,688	1,909,718	100.0%
Trust & Agency Expenditures											
3300 Trust & Agency Expenditures	3,016,893	1,828,874	60.6%	2,513,709	3,433,659	2,014,243	58.7%	849,076	2,339,630	561,015	24.0%
Total Expenditures	3,016,893	1,828,874	60.6%	2,513,709	3,433,659	2,014,243	58.7%	849,076	2,339,630	561,015	24.0%
Ending Fund Balance	1,841,073	2,419,927		2,784,833	1,407,822	2,767,503		1,898,980	2,086,342	1,925,207	