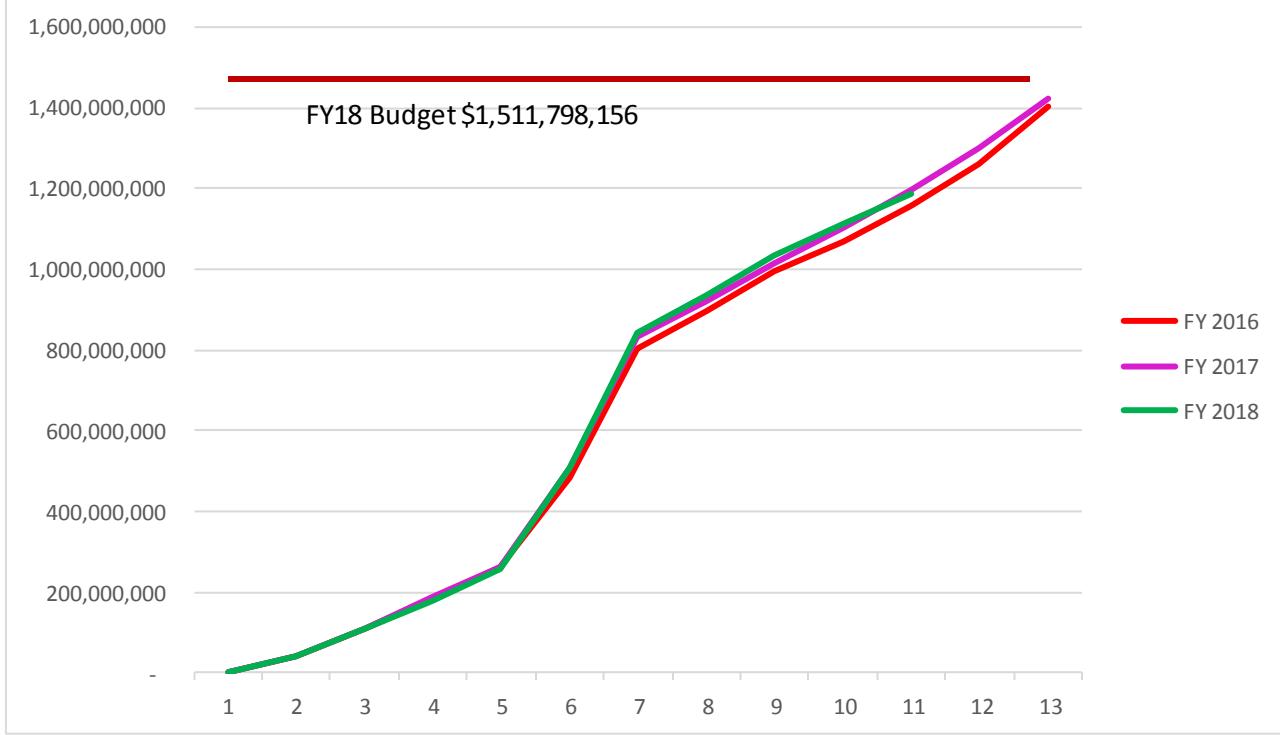


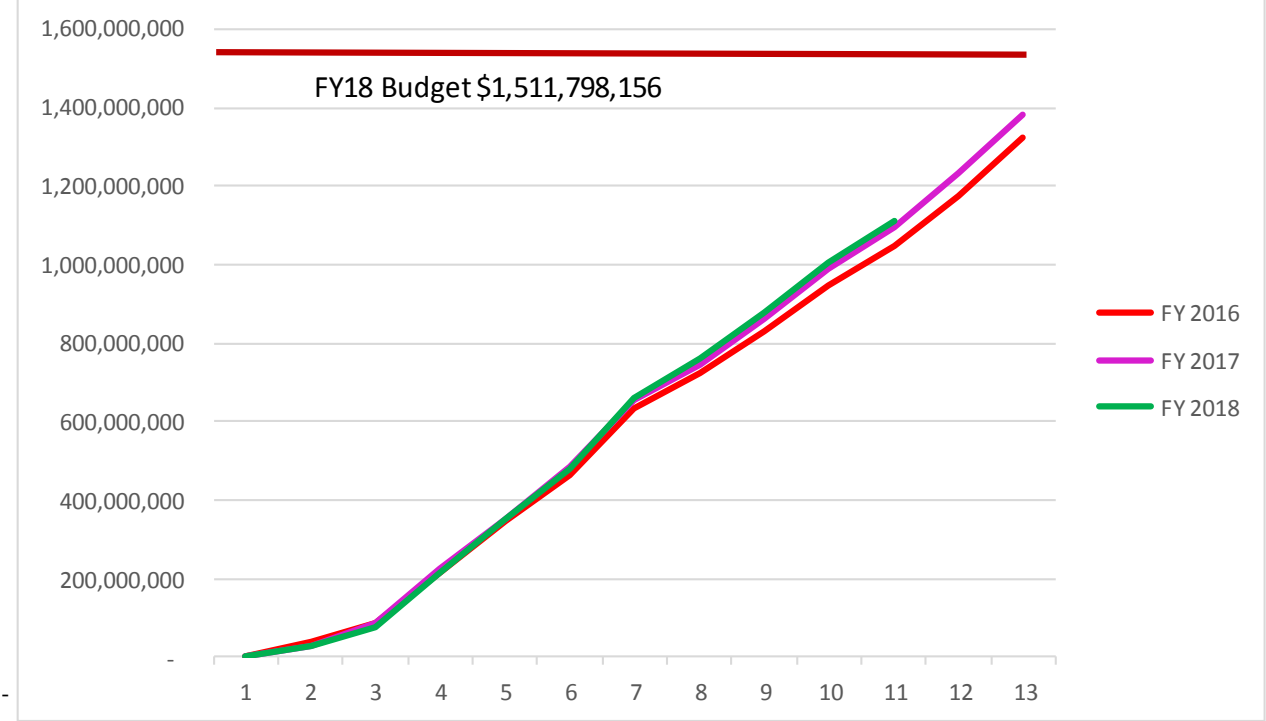
Comparative Revenues by Month (All Funds)



April Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through April 30, 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	456,822,005	101.3%	432,706,454	434,257,815	432,435,629	99.6%	416,365,932	416,965,738	416,068,320	99.8%
Occupational Taxes	161,100,000	110,031,936	68.3%	156,387,646	160,930,927	106,540,690	66.2%	151,821,629	148,215,000	102,955,264	69.5%
Other Taxes	53,975,905	39,208,346	72.6%	51,729,620	49,343,519	39,786,972	80.6%	47,796,163	51,920,531	39,487,934	76.1%
Local Grants	8,306,136	7,915,868	95.3%	13,658,821	12,634,419	7,303,861	57.8%	10,366,063	8,806,132	4,818,010	54.7%
State Sources											
SEEK Program	246,348,362	206,032,433	83.6%	260,406,772	258,776,412	216,883,064	83.8%	266,225,294	267,066,168	221,866,345	83.1%
Other State Revenues	241,013,826	201,116,397	83.4%	244,169,846	242,662,709	198,598,928	81.8%	241,650,789	223,316,857	180,257,485	80.7%
KSFCC Allocation	7,900,000	10,271,822	130.0%	9,709,125	7,900,000	9,174,433	116.1%	9,449,764	7,200,000	8,920,157	123.9%
Federal Grants	161,386,513	100,871,703	62.5%	156,079,252	163,689,523	112,496,158	68.7%	154,960,283	157,653,800	113,042,551	71.7%
Interest	2,007,605	2,686,066	133.8%	2,417,048	1,930,732	1,829,213	94.7%	1,707,887	1,107,418	1,061,388	95.8%
Other Sources	121,413,465	48,576,660	40.0%	122,217,438	117,444,739	64,395,321	54.8%	121,680,444	96,571,762	63,820,816	66.1%
Total Revenues	1,454,403,706	1,183,533,236	81.4%	1,449,482,022	1,449,570,795	1,189,444,268	82.1%	1,422,024,248	1,378,823,406	1,152,298,270	83.6%
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	695,100,793	542,053,128	78.0%	660,611,067	693,951,491	537,339,592	77.4%	652,745,258	655,877,176	519,411,301	79.2%
2100 Student Support	59,925,898	47,033,164	78.5%	59,507,081	60,532,431	47,387,528	78.3%	56,468,738	56,121,696	44,369,729	79.1%
2200 Instructional Staff Support	146,840,604	108,837,449	74.1%	137,960,345	142,982,276	104,824,170	73.3%	134,035,510	135,745,228	103,371,964	76.2%
2300 District Administration	6,153,092	4,189,694	68.1%	5,205,114	5,423,206	3,888,582	71.7%	4,621,076	5,165,516	3,423,180	66.3%
2400 School Administration	96,534,818	72,127,824	74.7%	87,953,654	93,353,304	70,665,019	75.7%	86,072,917	90,937,813	69,200,114	76.1%
2500 Business Support	49,214,575	34,230,662	69.6%	43,508,006	48,039,368	31,197,061	64.9%	41,900,407	49,035,430	30,399,730	62.0%
2600 Plant Operations & Maintenance	134,045,742	89,137,784	66.5%	108,680,821	119,836,064	84,542,536	70.5%	109,856,871	122,609,291	84,552,733	69.0%
2700 Transportation	87,750,751	68,887,867	78.5%	80,102,175	87,305,172	63,963,449	73.3%	76,843,086	86,360,384	62,110,533	71.9%
2900 Other Instruction Support	31,929	27,421	85.9%	32,858	32,014	26,802	83.7%	31,659	30,557	25,662	84.0%
3100 Food Service	101,372,664	49,428,460	48.8%	86,854,952	89,108,554	49,612,190	55.7%	64,677,028	89,546,606	47,792,084	53.4%
3200 Daycare Operations	705,514	248,951	35.3%	652,490	651,835	332,308	51.0%	428,716	709,373	342,390	48.3%
3300 Community Services	16,097,421	9,655,351	60.0%	12,224,941	16,285,476	9,670,341	59.4%	10,594,302	14,807,574	8,181,927	55.3%
4600 Site Improvement	56,068,093	28,612,337	51.0%	49,013,775	53,207,224	23,422,478	44.0%	54,066,234	44,427,243	31,918,232	71.8%
5100 Debt Service	52,370,714	44,879,695	85.7%	54,881,653	52,370,714	48,600,422	92.8%	47,166,053	51,668,297	44,716,616	86.5%
5200 Operating Transfers Out	51,232,055	38,914,885	76.0%	64,978,495	51,197,782	49,313,770	96.3%	51,191,539	51,126,778	38,529,965	75.4%
5300 Contingency	90,783,640	-	0.0%	-	92,666,801	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,644,228,303	1,138,264,672	69.2%	1,452,167,427	1,606,943,711	1,124,786,249	70.0%	1,390,699,394	1,526,439,167	1,088,346,159	71.3%
Ending Fund Balance	83,539,847	318,633,008		273,364,444	118,441,860	340,707,869		276,049,849	97,109,234	308,677,136	

As of April 30, 2018

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	322,883,183		Due To Other Funds	(126,826,567)
	Investments	65,532,786		Accounts Payable	(1,691,910)
	Accounts Receivable	163,125		Accrued Expenditures	<u>(89,784,060)</u>
	Due From Other Funds	60,579,558			
	Inventory	<u>2,648,403</u>			
			Total Liabilities		(218,302,537)
Total Assets		<u><u>451,807,055</u></u>			
			Fund Balance		
			Beginning Balance		(153,608,045)
			Revenues		(951,547,471)
			Expenditures		<u>871,650,998</u>
			Total Fund Balance		<u>(233,504,518)</u>
			Total Liabilities and Fund Balance		<u><u>(451,807,055)</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	419,588,841	100.7%	397,432,143		399,957,815	397,161,318	99.3%	382,661,970		384,395,024	382,364,358	99.5%
1115	Delinquent Property Taxes	5,000,000	2,910,998	58.2%	4,895,473		5,000,000	3,066,397	61.3%	5,017,004		5,500,000	3,327,280	60.5%
1117	Motor Vehicle Taxes	29,972,997	20,767,019	69.3%	29,045,275		27,968,388	21,002,297	75.1%	26,860,776		28,282,326	19,397,402	68.6%
1119	Franchise Taxes	11,980,908	11,484,939	95.9%	10,793,940		9,626,131	10,730,348	111.5%	9,444,437		9,806,898	9,384,890	95.7%
1131	Occupational License Taxes	161,100,000	110,031,936	68.3%	156,387,646		160,930,927	106,540,690	66.2%	151,821,629		148,215,000	102,955,264	69.5%
1191	Omitted Property Taxes	5,100,000	2,331,638	45.7%	5,073,158		4,737,000	3,066,155	64.7%	4,736,565		6,768,000	5,365,484	79.3%
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	249,591	62.2%	393,452		529,000	166,208	31.4%	647,118		586,509	98,286	16.8%
1510	Interest Income	1,900,000	2,329,086	122.6%	1,918,637		1,900,000	1,526,230	80.3%	1,383,108		1,059,000	873,997	82.5%
1900	Other Local Revenues	4,283,000	2,812,545	65.7%	4,336,847		4,126,000	1,197,585	29.0%	4,132,269		1,136,300	1,049,132	92.3%
3111	State SEEK Revenues	246,348,362	206,032,433	83.6%	260,406,772		258,776,412	216,883,064	83.8%	266,225,294		267,066,168	221,866,345	83.1%
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	1,311,419	75.0%	1,747,810		1,748,000	1,310,885	75.0%	1,747,934		1,602,300	1,310,972	81.8%
3900	On-Behalf Payments	191,618,724	165,489,353	86.4%	192,194,317		190,927,188	163,246,131	85.5%	189,562,894		171,073,931	146,388,838	85.6%
4100	Unrestricted Federal Revenues	2,800	8,185	292.3%	2,831		4,700	2,831	60.2%	4,728		5,000	4,728	94.6%
5220	Indirect Cost Transfers	6,117,676	4,485,736	73.3%	6,139,152		5,808,743	4,301,760	74.1%	6,576,164		6,097,895	5,196,997	85.2%
Total Revenues		1,084,617,361	951,547,471	87.7%	1,073,159,680		1,074,498,304	932,123,675	86.7%	1,053,005,022		1,033,575,659	901,596,850	87.2%
Non-Operating Funds														
Beginning Balance		153,608,045	153,608,045		132,975,573		132,740,500	132,975,573		119,207,881		119,207,881	119,207,881	

		2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Expenditures												
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)												
0100	Salaries	423,753,136	337,251,702	79.6%	409,565,309	426,881,531	334,042,487	78.3%	406,012,498	414,463,922	328,951,440	79.4%
0200	Employee Benefits	159,615,338	127,764,636	80.0%	151,958,621	158,439,201	126,121,125	79.6%	150,374,948	136,541,415	113,800,713	83.3%
0300	Professional/Technical Services	595,290	227,153	38.2%	213,805	415,346	144,976	34.9%	269,358	455,081	166,504	36.6%
0400	Property Services	462,019	228,786	49.5%	340,671	448,928	277,239	61.8%	319,838	356,157	254,719	71.5%
0500	Other Purchased Services	1,020,901	340,885	33.4%	451,237	724,699	349,359	48.2%	546,971	782,013	393,839	50.4%
0600	Supplies	13,768,569	6,642,346	48.2%	8,164,723	13,650,280	6,890,495	50.5%	8,329,399	12,835,966	6,820,572	53.1%
0700	Property	4,897,434	3,319,176	67.8%	2,505,499	2,931,986	1,933,479	65.9%	2,170,028	2,806,134	1,832,222	65.3%
0800	Miscellaneous	1,671,270	426,392	25.5%	97,848	697,537	48,507	7.0%	115,720	2,385,136	62,310	2.6%
1100	Instruction	605,783,957	476,201,076	78.6%	573,297,713	604,189,508	469,807,667	77.8%	568,138,760	570,625,824	452,282,319	79.3%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	39,344,918	30,742,466	78.1%	37,595,010	38,339,893	30,298,262	79.0%	36,408,712	36,681,432	29,229,901	79.7%
0200	Employee Benefits	14,179,010	11,778,574	83.1%	13,925,417	13,621,033	11,418,097	83.8%	13,407,483	12,248,224	10,199,929	83.3%
0300	Professional/Technical Services	1,671,484	1,062,863	63.6%	1,530,804	1,615,971	1,109,250	68.6%	1,611,196	1,654,973	1,145,933	69.2%
0400	Property Services	56,862	49,658	87.3%	55,690	64,239	54,503	84.8%	59,858	62,848	58,459	93.0%
0500	Other Purchased Services	156,804	95,156	60.7%	139,162	159,732	106,455	66.6%	140,040	231,197	116,832	50.5%
0600	Supplies	293,933	166,204	56.5%	213,068	264,594	173,475	65.6%	191,732	363,702	121,977	33.5%
0700	Property	44,030	24,158	54.9%	50,599	75,489	20,620	27.3%	76,362	77,865	10,134	13.0%
0800	Miscellaneous	35,106	17,470	49.8%	30,358	37,031	18,550	50.1%	35,263	28,092	21,772	77.5%
2100	Student Support	55,782,147	43,936,549	78.8%	53,540,108	54,177,981	43,199,212	79.7%	51,930,646	51,348,333	40,904,936	79.7%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	73,528,101	53,785,524	73.1%	65,994,237	68,846,289	52,665,348	76.5%	64,858,702	67,021,565	51,630,982	77.0%
0200	Employee Benefits	25,392,669	20,884,843	82.2%	24,675,978	24,465,644	20,359,892	83.2%	24,086,216	22,263,385	18,466,385	82.9%
0300	Professional/Technical Services	3,386,001	1,068,573	31.6%	1,075,444	2,952,206	704,976	23.9%	1,124,984	1,373,936	826,455	60.2%
0400	Property Services	138,943	25,422	18.3%	124,305	314,613	71,283	22.7%	67,188	74,799	48,927	65.4%
0500	Other Purchased Services	619,375	350,895	56.7%	380,040	504,252	283,054	56.1%	406,450	467,585	281,205	60.1%
0600	Supplies	3,520,402	2,454,214	69.7%	2,044,374	2,671,825	1,691,409	63.3%	2,300,398	2,767,175	1,847,243	66.8%
0700	Property	2,687,196	2,106,708	78.4%	2,409,920	2,977,198	1,920,333	64.5%	2,124,558	2,565,345	1,590,826	62.0%
0800	Miscellaneous	122,043	60,784	49.8%	61,167	84,663	34,228	40.4%	69,194	93,226	28,671	30.8%
2200	Instructional Staff Support	109,394,730	80,736,963	73.8%	96,765,465	102,816,690	77,730,524	75.6%	95,037,690	96,627,017	74,720,694	77.3%

		2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Administration (Superintendent, Board)												
0100	Salaries	2,870,542	1,938,571	67.5%	2,659,120	2,697,505	1,972,767	73.1%	2,346,130	2,552,839	1,737,375	68.1%
0200	Employee Benefits	998,114	827,344	82.9%	1,045,630	637,375	756,648	118.7%	860,875	963,320	687,572	71.4%
0300	Professional/Technical Services	1,563,387	1,006,347	64.4%	1,029,427	1,389,326	777,531	56.0%	935,520	1,137,953	661,856	58.2%
0400	Property Services	7,705	5,667	73.5%	353	300	150	50.0%	203	210	-	0.0%
0500	Other Purchased Services	245,030	84,550	34.5%	74,316	258,594	54,983	21.3%	49,404	59,276	23,484	39.6%
0600	Supplies	99,426	59,332	59.7%	80,180	149,102	67,981	45.6%	68,287	119,339	48,116	40.3%
0700	Property	65,463	36,290	55.4%	40,609	58,863	25,562	43.4%	21,084	29,008	8,794	30.3%
0800	Miscellaneous	83,162	83,034	99.8%	82,937	89,645	80,733	90.1%	90,502	93,101	84,822	91.1%
2300	District Administration	5,932,829	4,041,135	68.1%	5,012,572	5,280,708	3,736,354	70.8%	4,372,005	4,955,046	3,252,019	65.6%
School Administration (Principal's Office)												
0100	Salaries	63,667,141	48,327,126	75.9%	59,304,825	61,655,753	47,353,483	76.8%	58,236,133	60,493,052	47,007,669	77.7%
0200	Employee Benefits	22,922,796	18,862,028	82.3%	22,734,424	22,086,609	18,365,434	83.2%	21,925,375	21,181,618	17,202,057	81.2%
0300	Professional/Technical Services	348,951	183,780	52.7%	248,212	365,320	198,898	54.4%	399,709	468,324	335,353	71.6%
0400	Property Services	576,197	365,462	63.4%	342,886	583,834	294,900	50.5%	285,231	429,070	231,709	54.0%
0500	Other Purchased Services	970,731	606,657	62.5%	793,983	1,026,959	663,405	64.6%	712,301	884,863	615,454	69.6%
0600	Supplies	5,349,682	2,191,473	41.0%	2,789,148	5,362,208	2,330,640	43.5%	2,624,323	4,893,322	2,314,116	47.3%
0700	Property	2,101,403	1,182,086	56.3%	1,454,878	1,943,812	1,265,276	65.1%	1,652,518	2,150,362	1,323,050	61.5%
0800	Miscellaneous	167,965	53,043	31.6%	70,957	125,239	51,658	41.2%	69,738	108,945	51,046	46.9%
2400	School Administration	96,104,866	71,771,655	74.7%	87,739,313	93,149,733	70,523,695	75.7%	85,905,328	90,609,556	69,080,454	76.2%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	21,471,480	16,246,388	75.7%	19,804,786	20,749,163	15,142,390	73.0%	17,158,490	18,176,620	13,358,932	73.5%
0200	Employee Benefits	9,676,280	9,250,149	95.6%	10,220,972	9,254,584	7,580,991	81.9%	10,603,921	10,292,532	7,673,307	74.6%
0300	Professional/Technical Services	2,075,215	947,155	45.6%	1,534,362	1,801,945	1,094,321	60.7%	1,481,519	1,833,507	1,173,163	64.0%
0400	Property Services	538,316	323,000	60.0%	242,126	480,116	(14,807)	-3.1%	277,900	317,539	147,885	46.6%
0500	Other Purchased Services	6,263,549	2,950,623	47.1%	4,783,862	6,275,037	3,314,121	52.8%	4,492,006	6,896,954	3,580,352	51.9%
0600	Supplies	2,621,978	913,411	34.8%	1,917,489	2,370,546	924,629	39.0%	1,427,057	1,679,679	416,623	24.8%
0700	Property	4,593,822	2,561,500	55.8%	3,392,747	4,891,118	1,992,014	40.7%	4,920,200	6,620,699	2,906,953	43.9%
0800	Miscellaneous	355,999	149,639	42.0%	293,644	526,255	151,400	28.8%	266,121	488,362	135,080	27.7%
2500	Business Support	47,596,639	33,341,865	70.1%	42,189,988	46,348,765	30,185,058	65.1%	40,627,214	46,305,891	29,392,296	63.5%

		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	53,227,125	38,051,258	71.5%	47,789,726	49,887,035	37,185,100	74.5%	48,631,070	50,520,251	37,925,775	75.1%
0200	Employee Benefits	23,050,286	17,358,382	75.3%	21,288,991	22,384,048	17,131,390	76.5%	21,083,818	24,360,601	16,173,000	66.4%
0300	Professional/Technical Services	1,686,989	1,054,001	62.5%	1,007,644	1,378,343	749,431	54.4%	1,233,298	1,421,659	919,166	64.7%
0400	Property Services	23,306,088	10,217,709	43.8%	11,128,486	15,123,151	8,123,065	53.7%	11,213,407	14,299,767	8,646,411	60.5%
0500	Other Purchased Services	3,285,501	1,627,618	49.5%	1,406,800	2,225,479	1,053,360	47.3%	1,883,041	2,453,414	101,887	4.2%
0600	Supplies	25,978,429	19,058,673	73.4%	23,950,922	26,268,412	18,619,254	70.9%	23,757,112	26,931,669	19,050,496	70.7%
0700	Property	2,893,716	1,387,806	48.0%	1,700,119	2,109,304	1,409,398	66.8%	1,821,116	2,308,688	1,572,495	68.1%
0800	Miscellaneous	154,673	110,296	71.3%	108,203	125,626	81,409	64.8%	102,576	131,389	76,336	58.1%
2600	Plant Operations & Maintenance	133,582,807	88,865,743	66.5%	108,380,891	119,501,397	84,352,406	70.6%	109,725,438	122,427,438	84,465,565	69.0%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	45,224,181	35,627,955	78.8%	43,689,512	41,282,974	35,001,794	84.8%	42,737,900	43,430,670	34,553,523	79.6%
0200	Employee Benefits	17,493,570	15,747,265	90.0%	20,485,597	18,534,798	15,421,759	83.2%	19,366,203	19,242,826	14,203,478	73.8%
0300	Professional/Technical Services	123,177	(490,446)		(3,337,570)	117,536	(1,077,436)	-916.7%	(1,831,680)	120,350	(992,199)	-824.4%
0400	Property Services	52,028	20,133	16.3%	30,421	61,233	22,941	37.5%	13,374	33,136	10,356	31.3%
0500	Other Purchased Services	3,053,437	2,380,192	78.0%	3,435,961	2,844,858	2,025,518	71.2%	2,888,484	4,345,752	2,890,433	66.5%
0600	Supplies	9,056,152	6,930,851	76.5%	9,254,747	13,523,416	7,907,717	58.5%	10,476,858	13,051,897	9,304,572	71.3%
0700	Property	11,557,773	7,983,489	69.1%	3,393,109	8,892,307	3,502,956	39.4%	910,249	4,723,343	877,011	18.6%
0800	Miscellaneous	128,636	40,852	31.8%	47,256	259,934	39,196	15.1%	44,329	287,987	29,069	10.1%
2700	Transportation	86,688,954	68,240,291	78.7%	76,999,033	85,517,057	62,844,445	73.5%	74,605,717	85,235,960	60,876,243	71.4%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	30,138	26,243	87.1%	31,186	30,301	25,670	84.7%	30,114	29,038	24,563	84.6%
0200	Employee Benefits	1,791	1,178	65.8%	1,672	1,713	1,132	66.1%	1,545	1,519	1,099	72.4%
2900	Other Instruction Support	31,929	27,421	85.9%	32,858	32,014	26,802	83.7%	31,659	30,557	25,662	84.0%
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	2,091,278	1,544,148	73.8%	1,759,116	2,001,607	1,511,864	75.5%	1,837,644	2,029,658	1,576,632	77.7%
0200	Employee Benefits	753,880	594,196	78.8%	727,534	661,072	570,603	86.3%	658,870	687,787	573,590	83.4%
0300	Professional/Technical Services	6,270	235	3.7%	1,394	1,709	1,069	62.6%	(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	17,677	11,347	64.2%	7,773	14,895	6,109	41.0%	4,234	12,460	6,481	52.0%
0600	Supplies	21,038	8,034	38.2%	11,779	15,018	3,969	26.4%	4,054	21,763	6,524	30.0%
0700	Property	16,690	6,130	36.7%	3,199	5,304	3,104	58.5%	6,185	7,781	1,228	15.8%
0800	Miscellaneous	15,507	1,350	8.7%	59	4,118	(36)	-0.9%	10,955	15,513	6,637	42.8%
3300	Community Services	2,923,690	2,166,754	74.1%	2,510,854	2,703,724	2,096,649	77.5%	2,517,609	2,776,102	2,171,933	78.2%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	727,025	545,916	75.1%	685,229	700,341	524,917	75.0%	675,043	676,429	521,519	77.1%
0200	Employee Benefits	270,527	225,310	83.3%	264,345	199,879	216,446	108.3%	252,182	1,750,813	190,081	10.9%
0300	Professional/Technical Services	4,900	1,054	21.5%	1,951	-	-	19.2%	-	-	-	
0400	Property Services	1,000	-	0.0%	903	-	-	90.3%	-	-	-	
0500	Other Purchased Services	15,200	5,684	37.4%	12,403	-	-	30.2%	-	-	-	
0600	Supplies	18,515	10,789	58.3%	14,348	-	-	37.0%	-	-	-	
0700	Property	28,226	21,347	75.6%	3,847	-	-	29.5%	-	-	-	
0800	Miscellaneous	2,700	970	35.9%	1,200	-	-	44.4%	-	-	-	
4300	Architectural & Engineering	1,068,093	811,070	75.9%	984,226	900,220	741,363	82.4%	927,225	2,427,243	711,600	29.3%
5200	Operating Transfers Out	1,570,802	1,510,476	96.2%	5,053,901	1,955,368	1,958,956	100.2%	5,407,440	2,512,675	2,306,637	91.8%
5300	Contingency	90,783,640	-	0.0%	-	92,666,801	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures		1,237,257,083	871,650,998	70.5%	1,052,527,208	1,209,251,965	847,206,758	70.1%	1,039,237,330	1,148,094,059	820,190,358	71.4%
Ending Fund Balance		968,323	233,504,518		153,608,045	(2,013,161)	217,892,490		132,975,573	4,689,481	200,614,373	

As of April 30, 2018

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	Accounts Receivable		Accounts Payable
	36,857,534		(38,590,673)
	<u>1,036,922</u>		<u>(208,402)</u>
		Total Liabilities	(38,799,074)
Total Assets	<u><u>37,894,456</u></u>		
		Fund Balance	
		Beginning Balance	(12,971,802)
		Revenues	(89,447,573)
		Expenditures	<u>103,323,993</u>
		Total Fund Balance	<u>904,618</u>
		Total Liabilities and Fund Balance	<u><u>(37,894,456)</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	9,789	7,079	72.3%	7,615	5,184	6,412	123.7%	5,630	1,397	4,383	178.5%
1700 Student Fees	30,977	-	0.0%	-	41,858	-	0.0%	120	68,383	120	0.2%
1900 Local Grants and Contributions	6,038,004	6,246,783	103.5%	10,059,989	9,391,206	3,989,930	42.5%	9,339,816	4,475,407	3,957,196	64.9%
3200 State Grants	34,192,125	26,337,158	77.0%	36,817,000	36,776,024	26,268,893	71.4%	36,489,591	33,565,096	24,672,552	48.4%
4300 Direct Federal Grants	16,424,854	13,093,247	79.7%	16,762,516	16,715,378	11,154,510	66.7%	16,335,656	15,695,057	10,869,247	40.5%
4500 Federal Grants Through State	76,956,849	41,635,136	54.1%	74,822,375	76,747,381	51,908,346	67.6%	76,354,713	74,593,805	54,627,788	49.2%
4700 Federal Grants Thru Intermediary	796,999	612,775	76.9%	1,287,600	1,101,083	852,362	77.4%	1,029,222	631,688	699,804	75.5%
4810 Medicaid Reimbursement	5,155,059	-	0.0%	2,082,200	4,667,903	1,638,860	35.1%	2,021,973	2,048,478	1,761,749	70.5%
5210 Operating Transfers In	1,950,350	1,515,395	77.7%	1,959,415	1,973,168	1,959,415	99.3%	2,308,124	2,454,264	2,308,124	69.4%
Total Revenues	141,555,006	89,447,573	63.2%	143,798,710	147,419,185	97,778,729	66.3%	143,884,845	133,533,575	98,900,963	74.1%
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	83,642,474	62,867,117	75.2%	83,822,680	85,510,875	65,140,490	76.2%	82,308,738	81,840,472	65,560,476	54.7%
2100 Student Support	4,143,751	3,096,615	74.7%	5,966,973	6,354,450	4,188,316	65.9%	4,538,092	3,244,671	3,464,793	71.1%
2200 Instructional Staff Support	36,940,609	27,969,596	75.7%	41,027,083	39,688,648	26,882,408	67.7%	38,775,743	33,029,655	28,372,650	56.4%
2300 District Administration	220,263	148,559	67.4%	192,542	142,498	152,228	106.8%	249,071	72,873	171,161	163.0%
2400 School Administration	429,952	356,169	82.8%	214,341	203,571	141,324	69.4%	167,589	146,680	119,660	55.8%
2500 Business Support	1,617,936	888,797	54.9%	1,318,018	1,690,603	1,012,003	59.9%	1,273,193	1,271,209	1,007,434	52.3%
2600 Plant Operations & Maintenance	243,596	224,501	92.2%	236,748	206,279	152,215	73.8%	79,896	25,700	44,579	152.3%
2700 Transportation	1,061,797	647,576	61.0%	3,103,142	1,788,115	1,119,004	62.6%	2,237,369	2,024,350	1,234,290	59.6%
3300 Community Services	10,131,151	5,320,168	52.5%	7,162,197	9,876,137	5,335,470	54.0%	7,188,039	9,057,013	5,417,040	41.5%
4600 Site Improvement	-	-		-	-	-		49,678	-	49,436	
5200 Operating Transfers Out	2,889,253	1,804,895	62.5%	2,493,691	2,436,414	1,718,473	70.5%	2,927,078	2,933,826	2,069,368	54.0%
Total Expenditures	141,320,782	103,323,993	73.1%	145,537,415	147,897,590	105,841,932	71.6%	139,794,486	133,646,449	107,510,887	80.4%
Ending Fund Balance	13,206,026	(904,618)		12,971,802	14,232,102	6,647,304		14,710,507	10,507,274	2,010,224	

As of April 30, 2018

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>2,165,315</u>	Accounts Payable	<u>(75,723)</u>
Total Assets	<u><u>2,165,315</u></u>	Total Liabilities	<u>(75,723)</u>
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(2,910,039)
		Expenditures	<u>2,160,625</u>
		Total Fund Balance	<u>(2,089,592)</u>
		Total Liabilities and Fund Balance	<u><u>(2,165,315)</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	2,635,700	2,688,197	102.0%	2,303,562	1,836,299	1,889,413	102.9%	1,447,241	1,353,231	1,353,225	100.0%
1900 Local Grants and Contributions	221,367	221,842	100.2%	202,260	119,854	174,862	145.9%	189,643	104,422	104,702	100.3%
Total Revenues	2,857,067	2,910,039	101.9%	2,505,822	1,956,153	2,064,275	105.5%	1,636,884	1,457,653	1,457,927	100.0%
Non-Operating Funds											
Beginning Balance	1,340,178	1,340,178	100.0%	940,174	940,174	940,174	100.0%	611,741	611,741	611,741	100.0%
District Activity Funds Expenditures											
1100 Instruction	4,388,878	2,113,085	48.1%	2,042,636	3,135,954	1,561,286	49.8%	1,256,914	2,010,997	757,591	37.7%
2600 Plant Operations & Maintenance	219,339	47,540	21.7%	63,182	128,388	37,915	29.5%	51,537	115,115	42,589	37.0%
Total Expenditures	4,608,217	2,160,625	46.9%	2,105,818	3,264,342	1,599,201	49.0%	1,308,451	2,126,112	800,179	37.6%
Ending Fund Balance	(410,972)	2,089,592		1,340,178	(368,015)	1,405,248		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 April 30, 2018

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>13,018,111</u>	Beginning Balance	(1,092,049)
		Revenues	(37,430,284)
Total Assets	<u><u>13,018,111</u></u>	Expenditures	<u>25,504,222</u>
		Total Fund Balance	<u>(13,018,111)</u>
		Total Liabilities and Fund Balance	<u><u>(13,018,111)</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	19,723,257	Due To Other Funds	(3,663,862)
Due From Other Funds	<u>59,509,156</u>	Accounts Payable	<u>(72,976)</u>
Total Assets	<u><u>79,232,413</u></u>	Total Liabilities	(3,736,838)
		Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(1,638,672)
		Expenditures	<u>30,850,799</u>
		Total Fund Balance	<u>(75,495,575)</u>
		Total Liabilities and Fund Balance	<u><u>(79,232,413)</u></u>

Construction Fund is used to account for multi-year renovation and construction projects, generally funded by General Fund, Building Fund, or bond sales.

	2017 - 2018 School Year			2016 - 2017 School Year				2015 - 2016 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Building Fund											
Building Fund Revenues											
1111 Real Estate Taxes	34,300,000	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	25,504,222	73.5%	41,724,548	34,680,000	35,357,338	102.0%	26,812,943	32,950,714	23,234,101	70.5%
Total Expenditures	34,680,000	25,504,222	73.5%	41,724,548	34,680,000	35,357,338	102.0%	26,812,943	32,950,714	23,234,101	70.5%
Ending Fund Balance	1,092,049	13,018,111		1,092,049	7,338,517	7,451,746		7,338,517	243,712	25,810,901	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	250,522		420,989	-	247,632		288,517	-	161,013	
1900 Local Contributions	-	-		73,261	-	202,917		3,823,798	-	1,881,229	
5100 Bond Proceeds	55,000,000	-	0.0%	44,955,100	52,307,004	7,120,000	13.6%	55,015,000	34,000,000	15,160,000	44.6%
5210 Operating Transfers In	-	1,388,150		18,653,921	-	12,830,889		4,543,586	-	2,269,014	
Total Revenues	55,000,000	1,638,672	3.0%	64,103,271	52,307,004	20,401,439	39.0%	63,670,901	34,000,000	19,471,256	57.3%
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	27,801,267	50.5%	48,029,549	52,307,004	22,681,115	43.4%	53,089,331	34,000,000	31,157,196	69.8%
5100 Debt Service	-	-		7,441,330	-	7,246,051		449,001	-	3,016,899	
5200 Operating Transfers Out	-	3,049,532		3,340,396	-	3,340,392		3,671,461	-	3,671,460	
Total Expenditures	55,000,000	30,850,799	56.1%	58,811,275	52,307,004	33,267,558	63.6%	57,209,793	34,000,000	37,845,555	111.3%
Ending Fund Balance	104,707,702	75,495,575		104,707,702	99,415,706	86,549,587		99,415,706	84,954,598	74,580,299	

As of April 30, 2018

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(43,755,795)
Expenditures	43,755,795
	<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	7,524,856	Due To Other Funds	(4,616,377)
Accounts Receivable	25,186	Accounts Payable	(60,697)
Inventory	2,453,143	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	37,288,685	Total Liabilities	(44,090,966)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(49,519,464)
		Expenditures	53,238,201
			<hr/>
		Total Fund Balance	6,802,281
			<hr/>
		Total Liabilities and Fund Balance	(37,288,685)
			<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	10,271,822	130.0%	9,709,125	7,900,000	9,174,433	116.1%	9,449,764	7,200,000	8,920,157	109.3%
4300 Federal Direct Reimbursements	1,063,714	1,962,419	184.5%	2,605,136	1,063,714	1,958,231	184.1%	2,607,925	1,650,000	1,960,325	79.0%
5210 Operating Transfers In	43,407,000	31,521,554	72.6%	35,126,062	43,407,000	30,221,707	69.6%	34,659,363	41,680,714	29,681,652	70.2%
Total Revenues	52,370,714	43,755,795	83.6%	47,440,323	52,370,714	41,354,371	79.0%	46,717,052	50,530,714	40,562,134	80.3%
Debt Service Expenditures											
5100 Debt Service	52,370,714	43,755,795	83.6%	47,440,323	52,370,714	41,354,371	79.0%	46,717,052	50,530,714	40,562,134	76.1%
Total Expenditures	52,370,714	43,755,795	83.6%	47,440,323	52,370,714	41,354,371	79.0%	46,717,052	50,530,714	40,562,134	80.3%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	70,000	79,612	113.7%	65,491	-	45,871		28,291	28,291	20,188	125.9%
1600 Food Sales	6,000,000	2,670,549	44.5%	3,685,798	5,930,000	3,280,899	55.3%	4,031,184	7,918,523	3,629,487	41.6%
1900 Local Contributions	30,000	8,257	27.5%	34,127	-	23,872		53,324	66,610	45,741	99.7%
3200 State Grants	-	-		-	-	-		486,438	-	-	
3900 On-Behalf Payments	3,687,631	3,187,920	86.4%	3,687,631	3,475,939	3,012,630	86.7%	3,494,478	3,471,962	2,851,996	73.5%
4500 Federal Grants Through State	60,989,038	43,568,126	71.4%	55,298,421	63,394,064	44,983,849	71.0%	53,236,062	59,867,415	43,123,638	73.3%
4950 Donated Commodities	-	-		3,221,004	-	-		3,374,732	3,374,732	-	
5210 Operating Transfers In	-	5,000		2,998,602	-	-		2,984,903	44,903	-	
Total Revenues	70,776,669	49,519,464	70.0%	68,991,074	72,800,003	51,347,121	70.5%	67,689,412	74,772,435	49,671,049	66.4%
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	101,360,664	49,428,460	48.8%	86,834,666	89,096,554	49,608,563	55.7%	64,666,429	89,395,207	47,792,084	47.8%
5100 Debt Service	-	1,123,900		-	-	-		-	1,137,583	1,137,583	100.0%
5200 Operating Transfers Out	3,360,000	2,685,841	79.9%	3,650,413	3,394,000	2,583,242	76.1%	3,649,086	3,994,563	2,879,512	64.8%
Total Expenditures	104,720,664	53,238,201	50.8%	90,485,079	92,490,554	52,191,806	56.4%	68,315,515	94,527,353	51,809,178	54.8%
Ending Fund Balance	(37,027,539)	(6,802,281)		(3,083,544)	(1,280,090)	20,825,060		18,410,461	(4,210,570)	20,935,263	

As of April 30, 2018

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	401,491		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>486,646</u></u>	Total Liabilities		(443,834)
			Fund Balance		
				Beginning Balance	(13,280)
				Revenues	(278,483)
				Expenditures	<u>248,951</u>
			Total Fund Balance		<u>(42,812)</u>
			Total Liabilities and Fund Balance		<u><u>(486,646)</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>(63,315)</u>		Beginning Balance	(40,672)
Total Liabilities		<u><u>(63,315)</u></u>		Revenues	(45,442)
				Expenditures	<u>149,429</u>
			Total Fund Balance		<u>63,315</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	2,812	3.3%	66,756	66,196	47,878	72.3%	22,764	22,764	17,024	14.6%
3200 State Grants	160,638	236,947	147.5%	307,840	176,296	226,232	128.3%	497,633	497,633	410,824	121.0%
3900 On-Behalf Payments	44,792	38,724	86.5%	44,792	42,101	36,398	86.5%	42,140	47,964	38,152	71.2%
Total Revenues	291,107	278,483	95.7%	419,388	284,593	310,508	109.1%	562,537	568,361	466,000	82.0%
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	705,514	248,951	35.3%	652,490	651,835	332,308	51.0%	428,716	799,932	342,390	45.7%
Total Expenditures	705,514	248,951	35.3%	652,490	651,835	332,308	51.0%	428,716	799,932	342,390	42.8%
Ending Fund Balance	(401,127)	42,812		13,280	(120,860)	184,378		246,382	(119,010)	134,236	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	21,700	15,250	70.3%	20,643	38,543	20,643	53.6%	32,096	30,096	16,096	114.2%
1900 Local Contributions	23,840	26,745	112.2%	30,075	-	28,285		35,750	22,955	31,045	124.5%
3900 On-Behalf Payments	3,987	3,447	86.5%	3,987	4,627	3,997	86.4%	4,627	9,185	7,595	74.0%
5210 Operating Transfers In	95,000	-	0.0%	101,343	93,175	-	0.0%	95,170	97,170	3,500	3.6%
Total Revenues	144,527	45,442	31.4%	156,048	136,345	52,924	38.8%	167,643	159,406	58,236	36.5%
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	110,227	106,749	96.8%	103,722	112,804	86,639	76.8%	112,412	107,959	115,367	77.3%
2200 Instructional Staff Support	52,190	20,621	39.5%	613	18,732	14,357	76.6%	4,556	26,939	11,530	42.9%
3300 Community Services	25,687	22,059	85.9%	38,181	57,676	27,028	46.9%	39,608	17,473	31,939	92.4%
Total Expenditures	188,104	149,429	79.4%	142,516	189,212	128,024	67.7%	156,576	152,371	158,836	104.2%
Ending Fund Balance	(2,905)	(63,315)		40,672	(25,727)	(48,840)		27,140	23,108	(64,642)	

As of April 30, 2018

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	250,312		Due To Other Funds	(10,441)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Unfunded Pension Liabilities	(28,086)
Total Assets		<u><u>270,834</u></u>		Deferred Inflows - Pension Investments	<u>(6,824)</u>
					(45,351)
			Fund Balance		
				Beginning Balance	(158,393)
				Revenues	(204,406)
				Expenditures	<u>137,316</u>
			Total Fund Balance		<u>(225,483)</u>
			Total Liabilities and Fund Balance		<u><u>(270,834)</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	550,055		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>710,832</u></u>	Total Liabilities		(787,165)
			Fund Balance		
				Beginning Balance	268,966
				Revenues	(935,606)
				Expenditures	<u>742,973</u>
			Total Fund Balance		<u>76,333</u>
			Total Liabilities and Fund Balance		<u><u>(710,832)</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	1,448	2,009	138.7%	1,326	848	848	100.0%	607	607	465	128.0%
1800 Daycare Fees	277,919	172,445	62.0%	230,087	283,617	207,592	73.2%	300,487	305,139	289,186	91.4%
3900 On-Behalf Payments	34,618	29,952	86.5%	34,618	38,142	33,216	87.1%	38,457	77,780	65,486	75.3%
Total Revenues	313,985	204,406	65.1%	266,031	322,607	241,657	74.9%	339,551	383,526	355,136	92.6%
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	30,277	23,193	76.6%	26,404	24,936	20,288	81.4%	42,663	42,727	36,174	103.5%
2200 Instructional Staff Support	450,825	109,204	24.2%	167,184	458,206	196,881	43.0%	217,521	480,053	267,090	50.0%
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	137,316	28.2%	194,047	488,142	217,628	44.6%	265,171	527,780	308,251	58.4%
Ending Fund Balance	(13,724)	225,483		158,393	(79,126)	108,626		86,409	(132,225)	64,183	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	850,826	809,129	95.1%	902,635	799,437	697,170	87.2%	739,239	746,295	590,820	74.8%
3900 On-Behalf Payments	146,311	126,477	86.4%	146,311	121,392	105,635	87.0%	122,302	108,593	89,722	73.9%
5210 Operating Transfers In	-	-		-	-	-		24,230	-	-	
Total Revenues	997,137	935,606	93.8%	1,048,946	920,829	802,805	87.2%	885,771	854,889	680,542	79.6%
Non-Operating Funds											
Beginning Balance	(268,966)	(268,966)	100.0%	-	-	-		-	-	-	
Tuition Preschool Expenditures											
1100 Instruction	1,144,980	741,908	64.8%	1,317,912	977,414	723,222	74.0%	885,771	885,681	659,375	70.7%
2600 Plant Operations & Maintenance	2,250	1,065	47.3%	-	-	-		-	-	-	
Total Expenditures	1,147,230	742,973	64.8%	1,317,912	977,414	723,222	74.0%	885,771	885,681	659,375	74.4%
Ending Fund Balance	(419,059)	(76,333)		(268,966)	(56,585)	79,583		-	(30,792)	21,168	

As of April 30, 2018

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	220,983	Due to Other Funds	<u>(2,426)</u>
Investments	1,192,767		
Due From Other Funds	<u>692,140</u>	Total Liabilities	(2,426)
Total Assets	<u><u>2,105,890</u></u>	Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(1,465,001)
		Expenditures	<u>2,146,370</u>
		Total Fund Balance	<u>(2,103,464)</u>
		Total Liabilities and Fund Balance	<u><u>(2,105,890)</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	17,758	67.3%	2,990	24,700	2,219	9.0%	1,734	26,368	1,342	8.0%
1900 Local Contributions	2,046,765	1,447,243	70.7%	3,396,572	3,123,359	3,139,068	100.5%	836,604	2,489,916	756,112	86.4%
Total Revenues	2,073,133	1,465,001	70.7%	3,399,562	3,148,058	3,141,287	99.8%	838,338	2,516,284	757,454	30.1%
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	2,146,370	71.1%	2,513,709	3,647,939	2,211,193	60.6%	849,046	2,339,630	561,015	38.0%
Total Expenditures	3,016,893	2,146,370	71.1%	2,513,709	3,647,939	2,211,193	60.6%	849,046	2,339,630	561,015	24.0%
Ending Fund Balance	1,841,073	2,103,464		2,784,833	1,399,100	2,829,074		1,899,010	2,086,342	2,106,157	