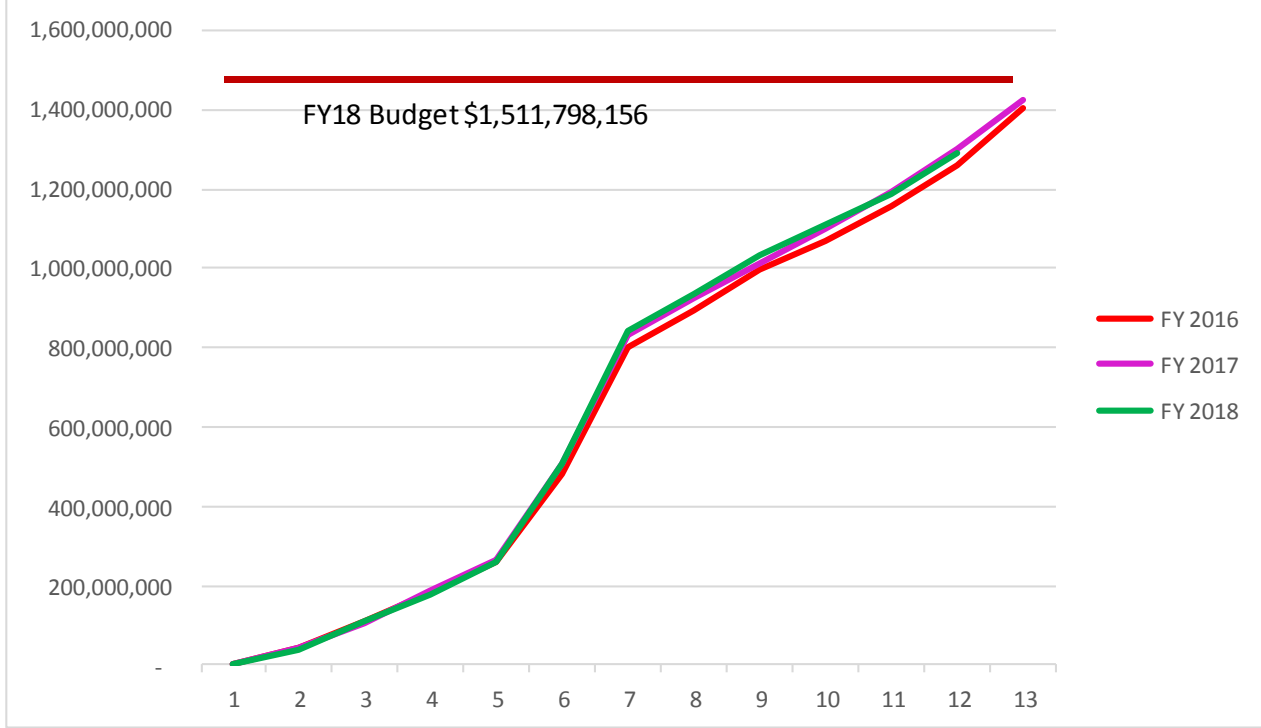
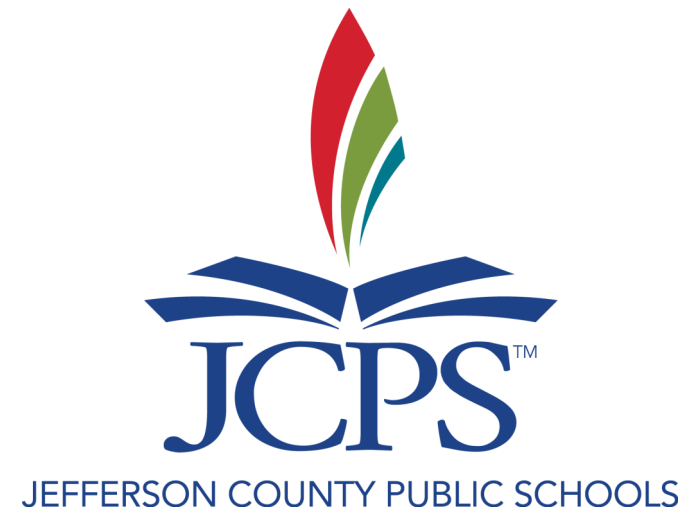


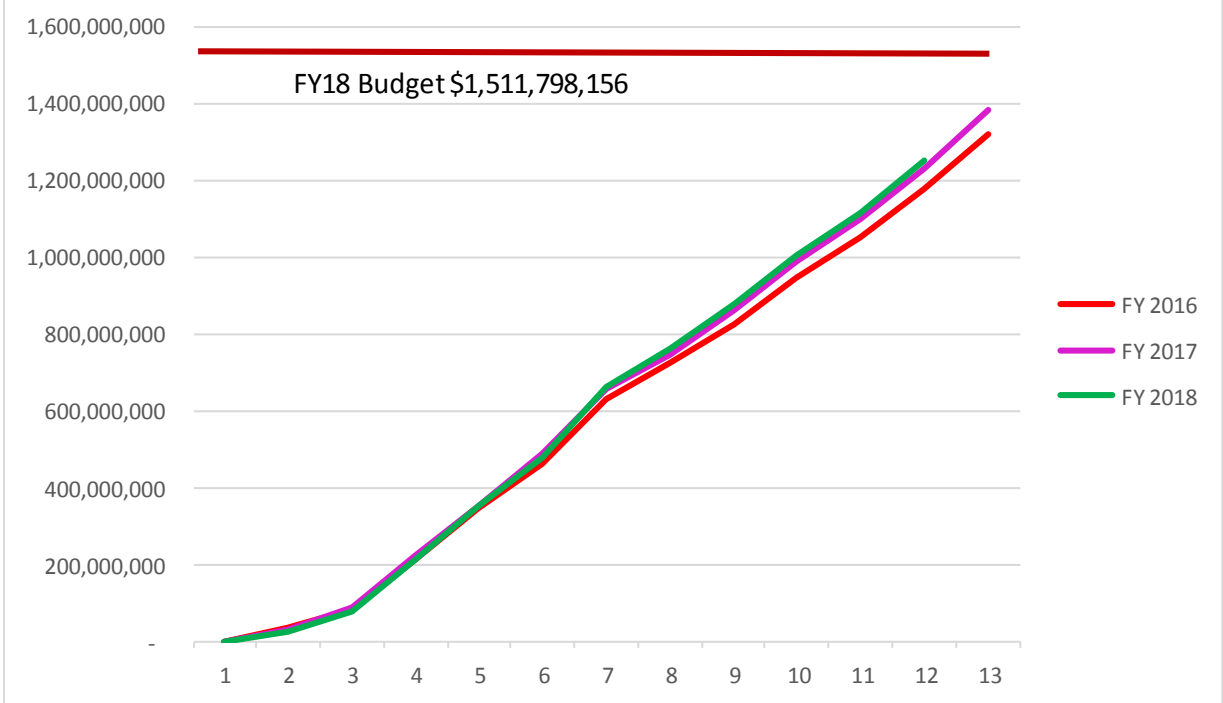
Comparative Revenues by Month (All Funds)



May Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through May 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	456,911,397	101.3%	432,706,454	434,257,815	432,437,238	99.6%	416,365,932	416,965,738	416,206,048	99.8%
Occupational Taxes	161,100,000	139,287,280	86.5%	156,387,646	160,930,927	133,234,466	82.8%	151,821,629	148,215,000	127,958,863	86.3%
Other Taxes	53,975,905	44,382,395	82.2%	51,729,620	49,343,519	44,330,363	89.8%	47,796,163	51,920,531	42,852,006	82.5%
Local Grants	8,397,454	9,421,060	112.2%	13,658,821	12,836,368	7,701,524	60.0%	10,366,063	8,806,132	5,158,060	58.6%
State Sources											
SEEK Program	246,348,362	227,022,352	92.2%	260,406,772	258,776,412	238,644,919	92.2%	266,225,294	267,066,168	244,045,820	91.4%
Other State Revenues	241,239,494	229,153,666	95.0%	244,169,846	242,653,125	229,542,707	94.6%	241,650,789	223,316,857	207,481,189	92.9%
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	9,423,213	130.9%
Federal Grants	162,765,990	112,567,271	69.2%	156,079,252	164,014,417	125,312,369	76.4%	154,960,283	157,653,800	131,975,394	83.7%
Interest	1,995,450	2,760,779	138.4%	2,417,048	1,933,641	2,133,681	110.3%	1,707,887	1,107,418	1,257,935	113.6%
Other Sources	121,418,324	55,383,126	45.6%	122,217,438	117,638,123	70,440,721	59.9%	121,680,444	96,571,762	69,559,420	72.0%
Total Revenues	1,456,092,873	1,287,161,148	88.4%	1,449,482,022	1,450,284,347	1,292,952,421	89.2%	1,422,024,248	1,378,823,406	1,255,917,949	91.1%
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	695,900,026	608,270,580	87.4%	660,611,067	694,256,755	604,237,855	87.0%	652,745,258	655,877,176	583,456,980	89.0%
2100 Student Support	59,998,995	52,545,341	87.6%	59,507,081	60,536,549	52,911,859	87.4%	56,468,738	56,121,696	49,844,143	88.8%
2200 Instructional Staff Support	147,543,271	121,854,328	82.6%	137,960,345	143,170,691	118,629,508	82.9%	134,035,510	135,745,228	114,970,371	84.7%
2300 District Administration	6,275,181	4,556,578	72.6%	5,205,114	5,425,537	4,300,404	79.3%	4,621,076	5,165,516	3,799,673	73.6%
2400 School Administration	96,694,058	80,082,646	82.8%	87,953,654	93,360,986	78,644,034	84.2%	86,072,917	90,937,813	76,715,274	84.4%
2500 Business Support	49,800,794	37,409,486	75.1%	43,508,006	48,159,970	34,057,065	70.7%	41,900,407	49,035,430	32,799,771	66.9%
2600 Plant Operations & Maintenance	134,624,766	99,188,522	73.7%	108,680,821	120,154,220	93,723,528	78.0%	109,856,871	122,609,291	92,765,892	75.7%
2700 Transportation	87,756,069	77,236,231	88.0%	80,102,175	87,319,600	71,120,563	81.4%	76,843,086	86,360,384	68,640,219	79.5%
2900 Other Instruction Support	31,929	31,225	97.8%	32,858	32,014	30,194	94.3%	31,659	30,557	28,940	94.7%
3100 Food Service	101,372,664	54,492,596	53.8%	86,854,952	89,081,707	54,799,945	61.5%	64,677,028	89,546,606	52,580,594	58.7%
3200 Daycare Operations	705,514	275,991	39.1%	652,490	651,835	373,043	57.2%	428,716	709,373	385,329	54.3%
3300 Community Services	17,365,776	10,619,109	61.1%	12,224,941	16,410,350	10,669,238	65.0%	10,594,302	14,807,574	9,543,293	64.4%
4600 Site Improvement	56,068,093	33,917,128	60.5%	49,013,775	53,267,265	27,102,460	50.9%	54,066,234	44,427,243	34,574,537	77.8%
5100 Debt Service	52,370,714	50,268,085	96.0%	54,881,653	52,370,714	54,151,682	103.4%	47,166,053	51,668,297	48,049,825	93.0%
5200 Operating Transfers Out	51,247,055	44,997,469	87.8%	64,978,495	51,197,782	54,652,985	106.7%	51,191,539	51,222,564	44,628,392	87.1%
5300 Contingency	89,666,772	-	0.0%	-	92,495,940	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures	1,647,421,677	1,275,745,315	77.4%	1,452,167,427	1,607,891,914	1,259,404,363	78.3%	1,390,699,394	1,526,439,167	1,212,783,231	79.5%
Ending Fund Balance	82,035,640	284,780,277		273,364,444	118,207,210	309,597,907		276,049,849	97,109,234	287,859,742	

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	303,249,957		Due To Other Funds	(142,994,760)
Investments	65,532,786		Accounts Payable	(1,726,477)
Accounts Receivable	177,169		Accrued Expenditures	<u>(103,620,462)</u>
Due From Other Funds	80,877,038			
Inventory	<u>2,854,167</u>		Total Liabilities	(248,341,700)
Total Assets	<u><u>452,691,116</u></u>			
			Fund Balance	
			Beginning Balance	(153,608,045)
			Revenues	(1,025,184,749)
			Expenditures	<u>974,443,378</u>
			Total Fund Balance	<u>(204,349,416)</u>
			Total Liabilities and Fund Balance	<u><u>(452,691,116)</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	419,678,233	100.7%	397,432,143	399,957,815	397,162,927	99.3%	382,661,970	384,395,024	382,502,086	99.5%
1115	Delinquent Property Taxes	5,000,000	3,241,459	64.8%	4,895,473	5,000,000	3,424,674	68.5%	5,017,004	5,500,000	3,719,286	67.6%
1117	Motor Vehicle Taxes	29,972,997	23,451,459	78.2%	29,045,275	27,968,388	24,257,305	86.7%	26,860,776	28,282,326	21,587,973	76.3%
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	9,444,437	96.3%
1131	Occupational License Taxes	161,100,000	139,287,280	86.5%	156,387,646	160,930,927	133,234,466	82.8%	151,821,629	148,215,000	127,958,863	86.3%
1191	Omitted Property Taxes	5,100,000	4,490,786	88.1%	5,073,158	4,737,000	3,996,262	84.4%	4,736,565	6,768,000	6,087,431	89.9%
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	186,208	35.2%	647,118	586,509	138,286	23.6%
1510	Interest Income	1,900,000	2,394,111	126.0%	1,918,637	1,900,000	1,821,363	95.9%	1,383,108	1,059,000	1,055,377	99.7%
1900	Other Local Revenues	4,283,000	2,849,777	66.5%	4,336,847	4,126,000	1,220,394	29.6%	4,132,269	1,136,300	1,041,524	91.7%
3111	State SEEK Revenues	246,348,362	227,022,352	92.2%	260,406,772	258,776,412	238,644,919	92.2%	266,225,294	267,066,168	244,045,820	91.4%
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	1,457,472	83.4%	1,747,810	1,748,000	1,456,526	83.3%	1,747,934	1,602,300	1,456,626	90.9%
3900	On-Behalf Payments	191,618,724	182,909,307	95.5%	192,194,317	190,927,188	180,429,934	94.5%	189,562,894	171,073,931	161,798,189	94.6%
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	4,946,046	80.8%	6,139,152	5,808,743	4,736,620	81.5%	6,576,164	6,097,895	5,789,494	94.9%
Total Revenues		1,084,617,361	1,025,184,749	94.5%	1,073,159,680	1,074,498,304	1,003,226,553	93.4%	1,053,005,022	1,033,575,659	968,643,000	93.7%
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	424,648,908	380,755,218	89.7%	409,565,309	426,801,550	377,835,485	88.5%	406,012,498	413,928,976	372,484,365	90.0%
0200	Employee Benefits	159,760,038	141,397,102	88.5%	151,958,621	158,439,201	139,575,274	88.1%	150,374,948	136,541,415	125,850,121	92.2%
0300	Professional/Technical Services	622,199	248,388	39.9%	213,805	431,069	186,011	43.2%	269,358	474,903	225,189	47.4%
0400	Property Services	424,982	267,907	63.0%	340,671	441,385	306,430	69.4%	319,838	356,157	281,261	79.0%
0500	Other Purchased Services	996,324	415,029	41.7%	451,237	712,825	399,702	56.1%	546,971	782,013	461,696	59.0%
0600	Supplies	13,564,329	7,220,052	53.2%	8,164,723	13,476,408	7,503,001	55.7%	8,329,399	12,918,467	7,312,805	56.6%
0700	Property	4,875,148	3,605,454	74.0%	2,505,499	2,962,958	2,210,804	74.6%	2,170,028	2,806,134	1,919,446	68.4%
0800	Miscellaneous	574,846	454,137	79.0%	97,848	696,596	54,358	7.8%	115,720	2,385,136	92,679	3.9%
1100	Instruction	605,466,774	534,363,287	88.3%	573,297,713	603,961,994	528,071,066	87.4%	568,138,760	570,193,201	508,627,563	89.2%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	39,346,883	34,383,894	87.4%	37,595,010	38,316,074	33,964,531	88.6%	36,408,712	36,681,432	32,717,256	89.2%
0200	Employee Benefits	14,179,005	13,015,600	91.8%	13,925,417	13,621,033	12,621,860	92.7%	13,407,483	12,248,224	11,265,006	92.0%
0300	Professional/Technical Services	1,672,133	1,273,649	76.2%	1,530,804	1,615,121	1,221,429	75.6%	1,611,196	1,654,973	1,443,809	87.2%
0400	Property Services	56,687	50,373	88.9%	55,690	61,289	54,503	88.9%	59,858	62,848	55,799	88.8%
0500	Other Purchased Services	155,863	109,945	70.5%	139,162	151,218	116,749	77.2%	140,040	231,197	126,867	54.9%
0600	Supplies	294,780	190,479	64.6%	213,068	275,136	193,758	70.4%	191,732	363,702	158,023	43.4%
0700	Property	52,052	28,316	54.4%	50,599	86,746	25,480	29.4%	76,362	77,865	27,114	34.8%
0800	Miscellaneous	31,292	18,738	59.9%	30,358	35,988	18,774	52.2%	35,263	28,092	23,605	84.0%
2100	Student Support	55,788,695	49,070,994	88.0%	53,540,108	54,162,604	48,217,084	89.0%	51,930,646	51,348,333	45,817,479	89.2%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	73,436,397	60,210,620	82.0%	65,994,237	69,028,607	59,127,921	85.7%	64,858,702	67,021,565	58,129,064	86.7%
0200	Employee Benefits	25,396,999	23,074,651	90.9%	24,675,978	24,465,644	22,507,239	92.0%	24,086,216	22,263,385	20,405,810	91.7%
0300	Professional/Technical Services	3,390,621	1,284,817	37.9%	1,075,444	3,002,515	853,822	28.4%	1,124,984	1,391,846	1,014,829	72.9%
0400	Property Services	143,951	26,955	18.7%	124,305	265,838	80,009	30.1%	67,188	74,799	49,172	65.7%
0500	Other Purchased Services	630,776	404,359	64.1%	380,040	501,573	311,399	62.1%	406,450	500,880	331,010	66.1%
0600	Supplies	3,592,137	2,586,865	72.0%	2,044,374	2,660,927	1,798,465	67.6%	2,300,398	2,886,693	2,001,696	69.3%
0700	Property	2,752,601	2,192,406	79.6%	2,409,920	3,010,879	2,080,392	69.1%	2,124,558	2,914,728	1,722,632	59.1%
0800	Miscellaneous	117,147	70,065	59.8%	61,167	80,485	51,032	63.4%	69,194	93,226	46,952	50.4%
2200	Instructional Staff Support	109,460,629	89,850,738	82.1%	96,765,465	103,016,467	86,810,279	84.3%	95,037,690	97,147,123	83,701,166	86.2%

		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	2,983,479	2,135,589	71.6%	2,659,120	2,701,535	2,187,111	81.0%	2,346,130	2,552,839	1,920,317	75.2%
0200	Employee Benefits	998,114	911,184	91.3%	1,045,630	637,375	836,443	131.2%	860,875	963,320	759,230	78.8%
0300	Professional/Technical Services	1,560,890	1,060,763	68.0%	1,029,427	1,387,485	873,411	62.9%	935,520	1,137,953	752,425	66.1%
0400	Property Services	7,705	7,367	95.6%	353	500	353	70.7%	203	210	-	0.0%
0500	Other Purchased Services	246,710	88,102	35.7%	74,316	260,591	59,140	22.7%	49,404	59,276	28,674	48.4%
0600	Supplies	101,575	69,491	68.4%	80,180	147,045	68,814	46.8%	68,287	119,339	56,169	47.1%
0700	Property	72,633	36,400	50.1%	40,609	58,863	26,864	45.6%	21,084	29,008	9,860	34.0%
0800	Miscellaneous	83,812	83,534	99.7%	82,937	89,645	80,833	90.2%	90,502	93,101	85,002	91.3%
2300	District Administration	6,054,918	4,392,430	72.5%	5,012,572	5,283,039	4,132,969	78.2%	4,372,005	4,955,046	3,611,677	72.9%
School Administration (Principal's Office)												
0100	Salaries	63,665,717	53,713,434	84.4%	59,304,825	61,722,725	52,842,560	85.6%	58,236,133	60,493,052	52,295,625	86.4%
0200	Employee Benefits	22,920,723	20,842,589	90.9%	22,734,424	22,086,609	20,282,809	91.8%	21,925,375	21,181,618	18,977,099	89.6%
0300	Professional/Technical Services	388,946	208,936	53.7%	248,212	372,240	234,496	63.0%	399,709	468,324	372,822	79.6%
0400	Property Services	580,498	376,643	64.9%	342,886	622,135	326,328	52.5%	285,231	429,070	253,742	59.1%
0500	Other Purchased Services	987,889	714,070	72.3%	793,983	1,029,419	725,610	70.5%	712,301	907,568	684,681	75.4%
0600	Supplies	5,243,705	2,426,134	46.3%	2,789,148	5,209,053	2,612,040	50.1%	2,624,323	5,038,654	2,470,318	49.0%
0700	Property	2,266,440	1,337,095	59.0%	1,454,878	1,992,759	1,388,161	69.7%	1,652,518	2,158,734	1,468,631	68.0%
0800	Miscellaneous	177,410	68,976	38.9%	70,957	123,264	64,161	52.1%	69,738	108,945	57,276	52.6%
2400	School Administration	96,231,328	79,687,877	82.8%	87,739,313	93,158,203	78,476,165	84.2%	85,905,328	90,785,965	76,580,193	84.4%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	21,507,439	17,790,934	82.7%	19,804,786	20,759,565	16,505,249	79.5%	17,158,490	18,176,620	14,652,008	80.6%
0200	Employee Benefits	9,676,480	10,182,430	105.2%	10,220,972	9,254,584	8,287,321	89.5%	10,603,921	10,292,532	8,330,713	80.9%
0300	Professional/Technical Services	2,026,372	1,084,937	53.5%	1,534,362	1,861,817	1,140,643	61.3%	1,481,519	1,833,507	1,284,834	70.1%
0400	Property Services	549,815	342,922	62.4%	242,126	448,955	82,583	18.4%	277,900	529,685	(793,208)	-149.8%
0500	Other Purchased Services	6,844,942	3,108,400	45.4%	4,783,862	6,280,112	3,681,160	58.6%	4,492,006	6,896,954	3,583,012	52.0%
0600	Supplies	2,553,941	863,340	33.8%	1,917,489	2,404,476	1,040,613	43.3%	1,427,057	1,812,753	468,126	25.8%
0700	Property	4,652,541	2,854,719	61.4%	3,392,747	4,922,024	2,069,428	42.0%	4,920,200	6,620,699	4,011,710	60.6%
0800	Miscellaneous	358,474	149,639	41.7%	293,644	539,079	152,633	28.3%	266,121	488,362	146,356	30.0%
2500	Business Support	48,170,004	36,377,321	75.5%	42,189,988	46,470,612	32,959,631	70.9%	40,627,214	46,651,112	31,683,552	67.9%

		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	53,187,904	41,844,959	78.7%	47,789,726	49,940,071	40,898,884	81.9%	48,631,070	50,538,204	41,684,386	82.5%
0200	Employee Benefits	23,050,472	19,112,879	82.9%	21,288,991	22,384,048	18,863,837	84.3%	21,083,818	24,360,601	17,778,746	73.0%
0300	Professional/Technical Services	1,676,975	1,190,670	71.0%	1,007,644	1,387,416	887,265	64.0%	1,233,298	1,421,659	952,131	67.0%
0400	Property Services	23,844,436	12,263,691	51.4%	11,128,486	15,279,293	8,793,038	57.5%	11,213,407	14,299,767	9,395,569	65.7%
0500	Other Purchased Services	3,273,137	1,762,918	53.9%	1,406,800	2,228,527	1,234,087	55.4%	1,883,041	2,453,414	250,753	10.2%
0600	Supplies	25,747,797	20,978,647	81.5%	23,950,922	26,288,085	21,217,835	80.7%	23,757,112	26,931,669	20,842,439	77.4%
0700	Property	3,219,055	1,578,527	49.0%	1,700,119	2,158,589	1,523,926	70.6%	1,821,116	2,308,688	1,690,954	73.2%
0800	Miscellaneous	142,140	112,729	79.3%	108,203	126,320	82,865	65.6%	102,576	131,389	79,400	60.4%
2600	Plant Operations & Maintenance	134,141,916	98,845,020	73.7%	108,380,891	119,792,349	93,501,735	78.1%	109,725,438	122,445,392	92,674,377	75.7%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	45,179,181	39,980,348	88.5%	43,689,512	41,295,465	39,320,068	95.2%	42,737,900	43,391,158	38,618,965	89.0%
0200	Employee Benefits	17,493,570	17,527,459	100.2%	20,485,597	18,540,033	17,166,030	92.6%	19,366,203	19,242,826	15,701,813	81.6%
0300	Professional/Technical Services	123,467	(476,321)		(3,337,570)	117,679	(1,121,178)	-952.7%	(1,831,680)	120,350	(1,021,064)	-848.4%
0400	Property Services	48,609	23,165	18.8%	30,421	61,733	27,088	43.9%	13,374	33,136	10,605	32.0%
0500	Other Purchased Services	3,051,034	2,693,493	88.3%	3,435,961	2,786,883	2,294,740	82.3%	2,888,484	4,345,752	3,032,848	69.8%
0600	Supplies	9,272,673	7,651,657	82.5%	9,254,747	13,640,238	8,726,066	64.0%	10,476,858	13,051,897	10,105,477	77.4%
0700	Property	11,364,338	9,134,231	80.4%	3,393,109	8,760,989	3,525,435	40.2%	910,249	4,723,343	895,389	19.0%
0800	Miscellaneous	127,816	42,661	33.4%	47,256	231,012	40,898	17.7%	44,329	287,987	30,005	10.4%
2700	Transportation	86,660,688	76,576,693	88.4%	76,999,033	85,434,030	69,979,147	81.9%	74,605,717	85,196,449	67,374,039	79.1%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	30,138	29,904	99.2%	31,186	30,301	28,940	95.5%	30,114	29,038	27,727	95.5%
0200	Employee Benefits	1,791	1,321	73.8%	1,672	1,713	1,255	73.2%	1,545	1,519	1,213	79.8%
2900	Other Instruction Support	31,929	31,225	97.8%	32,858	32,014	30,194	94.3%	31,659	30,557	28,940	94.7%
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	30,000	-	0.0%
3100	Food Service	12,000	-	0.0%	20,286	12,000	3,627	30.2%	10,599	67,996	-	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	2,087,278	1,710,315	81.9%	1,759,116	2,001,607	1,668,707	83.4%	1,837,644	2,029,658	1,733,909	85.4%
0200	Employee Benefits	753,880	656,682	87.1%	727,534	661,072	629,303	95.2%	658,870	687,787	631,651	91.8%
0300	Professional/Technical Services	5,945	235	4.0%	1,394	1,709	1,394	81.6%	(5,003)	350	200	57.1%
0400	Property Services	1,350	1,314	97.3%	-	-	(33)		670	790	790	100.0%
0500	Other Purchased Services	17,677	14,389	81.4%	7,773	14,895	6,317	42.4%	4,234	12,460	11,589	93.0%
0600	Supplies	26,976	10,421	38.6%	11,779	15,018	6,189	41.2%	4,054	21,763	12,573	57.8%
0700	Property	17,690	11,619	65.7%	3,199	5,304	3,104	58.5%	6,185	7,781	4,096	52.6%
0800	Miscellaneous	12,894	3,103	24.1%	59	4,118	(36)	-0.9%	10,955	15,513	6,637	42.8%
3300	Community Services	2,923,690	2,408,078	82.4%	2,510,854	2,703,724	2,314,946	85.6%	2,517,609	2,776,102	2,401,444	86.5%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	727,025	602,638	82.9%	685,229	699,253	577,913	82.6%	675,043	676,429	573,791	84.8%
0200	Employee Benefits	270,527	248,559	91.9%	264,345	199,879	239,203	119.7%	252,182	1,750,813	210,230	12.0%
0300	Professional/Technical Services	4,900	1,054	21.5%	1,951	4,900	1,951	19.2%	-	-	-	
0400	Property Services	1,000	-	0.0%	903	1,000	903	90.3%	-	-	-	
0500	Other Purchased Services	15,200	6,756	44.4%	12,403	19,128	9,309	30.2%	-	-	-	
0600	Supplies	18,515	11,740	63.4%	14,348	23,401	12,570	37.0%	-	-	-	
0700	Property	28,226	22,378	79.3%	3,847	10,000	3,768	29.5%	-	-	-	
0800	Miscellaneous	2,700	1,240	45.9%	1,200	2,700	1,200	44.4%	-	-	-	
4300	Architectural & Engineering	1,068,093	894,365	83.7%	984,226	960,261	846,816	88.2%	927,225	2,427,243	784,021	32.3%
5200	Operating Transfers Out	1,570,802	1,945,350	123.8%	5,053,901	1,955,368	1,958,956	100.2%	5,407,440	2,512,675	2,351,540	93.6%
5300	Contingency	89,666,772	-	0.0%	-	92,495,940	-	0.0%	-	72,174,419	-	0.0%
Total Expenditures		1,237,248,238	974,443,378	78.8%	1,052,527,208	1,209,438,604	947,302,615	78.3%	1,039,237,330	1,148,711,612	915,635,991	79.7%
Ending Fund Balance		977,168	204,349,416		153,608,045	(2,199,799)	188,899,511		132,975,573	4,071,927	172,214,891	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	50,386,321	Accounts Payable	(328,857)
Accounts Receivable	<u>36,832</u>	Due To Other Funds	<u>(50,900,819)</u>
		Total Liabilities	(51,229,676)
Total Assets	<u>50,423,154</u>		
		Fund Balance	
		Beginning Balance	(12,971,802)
		Revenues	(102,408,203)
		Expenditures	<u>116,186,527</u>
		Total Fund Balance	<u>806,522</u>
		Total Liabilities and Fund Balance	<u>(50,423,154)</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	8,093	6,412	79.2%	5,630	1,397	5,015	178.5%
1700 Student Fees	30,977	-	0.0%	-	41,858	-	0.0%	120	52,321	120	0.2%
1900 Local Grants and Contributions	6,055,549	7,127,239	117.7%	10,059,989	9,475,992	4,329,402	45.7%	9,339,816	6,211,794	4,245,488	64.9%
3200 State Grants	34,375,344	31,563,307	91.8%	36,817,000	36,766,440	35,148,367	95.6%	36,489,591	36,699,880	31,136,128	48.4%
4300 Direct Federal Grants	16,424,854	13,144,708	80.0%	16,762,516	16,715,378	12,206,295	73.0%	16,335,656	17,262,769	13,224,856	40.5%
4500 Federal Grants Through State	78,336,326	47,939,102	61.2%	74,822,375	77,088,431	57,571,811	74.7%	76,354,713	74,270,486	66,281,023	49.2%
4700 Federal Grants Thru Intermediary	796,999	676,499	84.9%	1,287,600	1,084,927	933,303	86.0%	1,029,222	1,098,323	723,976	75.5%
4810 Medicaid Reimbursement	5,155,059	-	0.0%	2,082,200	4,667,903	1,784,739	38.2%	2,021,973	3,951,552	1,825,416	70.5%
5210 Operating Transfers In	1,950,350	1,950,269	100.0%	1,959,415	1,973,168	1,959,415	99.3%	2,308,124	2,313,450	2,308,124	69.4%
Total Revenues	143,135,247	102,408,203	71.5%	143,798,710	147,822,190	113,939,745	77.1%	143,884,845	141,861,972	119,750,146	84.4%
Non-Operating Funds											
Beginning Balance	12,971,802	12,971,802	100.0%	14,710,507	14,710,507	14,710,507	100.0%	10,620,148	10,620,148	10,620,148	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	84,459,833	70,483,333	83.5%	83,822,680	85,937,170	73,398,424	85.4%	82,308,738	82,416,329	73,049,871	54.7%
2100 Student Support	4,210,300	3,474,347	82.5%	5,966,973	6,373,945	4,694,775	73.7%	4,538,092	4,773,363	4,026,664	71.1%
2200 Instructional Staff Support	37,567,920	31,852,076	84.8%	41,027,083	39,677,412	31,589,306	79.6%	38,775,743	38,091,197	30,967,863	56.4%
2300 District Administration	220,263	164,148	74.5%	192,542	142,498	167,435	117.5%	249,071	210,470	187,996	163.0%
2400 School Administration	462,730	394,769	85.3%	214,341	202,783	167,869	82.8%	167,589	151,848	135,081	55.8%
2500 Business Support	1,630,790	1,032,165	63.3%	1,318,018	1,689,358	1,097,435	65.0%	1,273,193	2,384,318	1,116,219	52.3%
2600 Plant Operations & Maintenance	256,636	261,491	101.9%	236,748	231,457	172,427	74.5%	79,896	45,323	47,793	152.3%
2700 Transportation	1,095,381	659,538	60.2%	3,103,142	1,885,570	1,141,416	60.5%	2,237,369	1,163,935	1,266,180	59.6%
3300 Community Services	10,098,769	5,870,613	58.1%	7,162,197	9,880,570	6,043,374	61.2%	7,188,039	9,654,369	6,141,827	41.5%
4600 Site Improvement	-	-		-	-	-		49,678	-	49,436	
5200 Operating Transfers Out	2,904,253	1,994,047	68.7%	2,493,691	2,436,414	1,894,776	77.8%	2,927,078	3,029,612	2,584,581	54.0%
Total Expenditures	142,906,875	116,186,527	81.3%	145,537,415	148,457,177	120,367,237	81.1%	139,794,486	141,920,764	119,573,509	84.3%
Ending Fund Balance	13,200,174	(806,522)		12,971,802	14,075,520	8,283,015		14,710,507	10,561,356	10,796,785	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>2,148,714</u>	Due To Other Funds	<u>(59,974)</u>
Total Assets	<u><u>2,148,714</u></u>	Total Liabilities	<u><u>(59,974)</u></u>
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(3,287,321)
		Expenditures	<u>2,538,759</u>
		Total Fund Balance	<u>(2,088,740)</u>
		Total Liabilities and Fund Balance	<u><u>(2,148,714)</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	(8,697,469)
Expenditures	<u>8,697,469</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	3,051,908	115.8%	2,303,562	2,025,083	2,033,514	100.4%	1,447,241	1,353,231	1,460,633	107.9%
1900 Local Grants and Contributions	221,367	235,413	106.3%	202,260	191,576	192,164	100.3%	189,643	104,422	123,511	118.3%
Total Revenues	2,857,067	3,287,321	115.1%	2,505,822	2,216,659	2,225,678	100.4%	1,636,884	1,457,653	1,584,144	108.7%
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	4,685,681	2,456,748	52.4%	2,042,636	3,237,837	1,837,777	56.8%	1,256,914	2,245,400	882,338	39.3%
2600 Plant Operations & Maintenance	226,214	82,011	36.3%	63,182	130,414	49,366	37.9%	51,537	118,576	43,722	36.9%
Total Expenditures	4,911,895	2,538,759	51.7%	2,105,818	3,368,251	1,887,143	56.0%	1,308,451	2,363,976	926,060	39.2%
Ending Fund Balance	(714,650)	2,088,740		1,340,178	(211,418)	1,278,709		940,174	(17,645)	1,233,911	-6993.0%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,727,000	8,697,469	99.7%	8,715,087	8,727,000	8,715,087	99.9%	8,718,544	8,730,000	8,718,544	99.9%
Total Revenues	8,727,000	8,697,469	99.7%	8,715,087	8,727,000	8,715,087	99.9%	8,718,544	8,730,000	8,718,544	99.9%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,727,000	8,697,469	99.7%	8,715,087	8,727,000	8,715,087	99.9%	8,718,544	8,730,000	8,718,544	99.9%
Total Expenditures	8,727,000	8,697,469	99.7%	8,715,087	8,727,000	8,715,087	99.9%	8,718,544	8,730,000	8,718,544	99.9%
Ending Fund Balance	-	-		-	-	-		-	-	-	

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	12,173,180	Beginning Balance	(1,092,049)
		Revenues	(37,430,284)
Total Assets	<u>12,173,180</u>	Expenditures	<u>26,349,153</u>
		Total Fund Balance	<u>(12,173,180)</u>
		Total Liabilities and Fund Balance	<u>(12,173,180)</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	18,956,996	Due To Other Funds	(6,297,759)
Due From Other Funds	<u>58,135,818</u>	Accounts Payable	<u>(72,976)</u>
Total Assets	<u>77,092,814</u>	Total Liabilities	(6,370,735)
		Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(2,086,672)
		Expenditures	<u>36,072,295</u>
		Total Fund Balance	<u>(70,722,079)</u>
		Total Liabilities and Fund Balance	<u>(77,092,814)</u>

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

2017 - 2018 School Year			2016 - 2017 School Year					2015 - 2016 School Year				
Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%		
34,300,000	37,233,164	108.6%	35,274,311	34,300,000	35,274,311	102.8%	33,703,962	32,570,714	33,703,962	103.5%		
200,000	197,120	98.6%	203,769	200,000	196,256	98.1%	203,786	200,000	195,411	97.7%		
180,000	-	0.0%	-	180,000	-	0.0%	-	180,000	57,449	31.9%		
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%		
1,092,049	1,092,049	100.0%	7,338,517	7,338,517	7,338,517	100.0%	243,712	243,712	243,712	100.0%		
34,680,000	26,349,153	76.0%	41,724,548	34,680,000	35,901,515	103.5%	26,812,943	32,950,714	24,092,366	73.1%		
34,680,000	26,349,153	76.0%	41,724,548	34,680,000	35,901,515	103.5%	26,812,943	32,950,714	24,092,366	73.1%		
1,092,049	12,173,180		1,092,049	7,338,517	6,907,569		7,338,517	243,712	25,810,901			
-	250,522		420,989	-	247,632		288,517	-	171,009			
-	-		73,261	-	202,917		3,823,798	-	1,881,229			
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%		
-	1,836,150		18,653,921	-	12,830,889		4,543,586	-	1,823,009			
55,000,000	2,086,672	3.8%	64,103,271	52,307,004	20,401,439	39.0%	63,670,901	34,000,000	19,035,247	56.0%		
104,707,702	104,707,702		99,415,706	99,415,706	99,415,706		92,954,598	92,954,598	92,954,598			
55,000,000	33,022,763	60.0%	48,029,549	52,307,004	26,255,644	50.2%	53,089,331	42,000,000	33,741,080	69.8%		
-	-		7,441,330	-	7,246,051		449,001	-	221,743			
-	3,049,532		3,340,396	-	3,340,392		3,671,461	-	3,671,460			
55,000,000	36,072,295	65.6%	58,811,275	52,307,004	36,842,087	70.4%	57,209,793	42,000,000	37,634,283	89.6%		
104,707,702	70,722,079		104,707,702	99,415,706	82,975,058		99,415,706	84,954,598	74,355,562			

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(49,144,185)
Expenditures	49,144,185
	<hr/>
Total Fund Balance	-
	<hr/>
Total Liabilities and Fund Balance	-
	<hr/> <hr/>

Debt Service Fund pays the interest and principal on our bonds, generally funded by Capital Outlay or Building Fund.

Food Service Enterprise Fund (51) Balance Sheet

Assets		Liabilities	
Cash	8,366,360	Due To Other Funds	(5,077,740)
Accounts Receivable	19,770	Accounts Payable	(39,236.68)
Inventory	2,466,099	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	38,137,729	Total Liabilities	(44,530,868)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(55,263,900)
		Expenditures	58,573,495
			<hr/>
		Total Fund Balance	6,393,139
			<hr/>
		Total Liabilities and Fund Balance	(38,137,729)
			<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	9,423,213	109.3%
4300 Federal Direct Reimbursements	1,063,714	2,611,409	245.5%	2,605,136	1,063,714	2,605,136	244.9%	2,607,925	1,650,000	1,960,325	79.0%
5210 Operating Transfers In	43,407,000	36,260,954	83.5%	35,126,062	43,407,000	35,126,062	80.9%	34,659,363	41,680,714	34,659,362	70.2%
Total Revenues	52,370,714	49,144,185	93.8%	47,440,323	52,370,714	46,905,631	89.6%	46,717,052	50,530,714	46,042,900	91.1%
Debt Service Expenditures											
5100 Debt Service	52,370,714	49,144,185	93.8%	47,440,323	52,370,714	46,905,631	89.6%	46,717,052	50,530,714	46,690,500	76.1%
Total Expenditures	52,370,714	49,144,185	93.8%	47,440,323	52,370,714	46,905,631	89.6%	46,717,052	50,530,714	46,690,500	92.4%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	70,000	89,254	127.5%	65,491	-	54,876		28,291	20,188	24,455	125.9%
1600 Food Sales	6,000,000	2,926,587	48.8%	3,685,798	5,930,000	3,589,779	60.5%	4,031,184	7,918,523	3,971,387	41.6%
1900 Local Contributions	30,000	9,514	31.7%	34,127	-	23,872		53,324	45,841	45,741	99.7%
3200 State Grants	-	514,501		-	-	-		486,438	486,438	486,438	
3900 On-Behalf Payments	3,687,631	3,523,491	95.5%	3,687,631	3,475,939	3,329,749	95.8%	3,494,478	3,471,962	3,152,206	73.5%
4500 Federal Grants Through State	60,989,038	48,195,553	79.0%	55,298,421	63,394,064	50,211,084	79.2%	53,236,062	59,420,670	47,959,798	73.3%
4950 Donated Commodities	-	-		3,221,004	-	-		3,374,732	-	-	
5210 Operating Transfers In	-	5,000		2,998,602	-	-		2,984,903	-	44,903	
Total Revenues	70,776,669	55,263,900	78.1%	68,991,074	72,800,003	57,209,360	78.6%	67,689,412	71,363,621	55,684,927	78.0%
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	54,492,596	53.8%	86,834,666	89,069,707	54,796,318	61.5%	64,666,429	89,478,610	52,580,594	47.8%
5100 Debt Service	-	1,123,900		-	-	-		-	1,137,583	1,137,583	100.0%
5200 Operating Transfers Out	3,360,000	2,956,999	88.0%	3,650,413	3,394,000	2,841,799	83.7%	3,649,086	3,994,563	3,204,914	64.8%
Total Expenditures	104,720,664	58,573,495	55.9%	90,485,079	92,463,707	57,638,117	62.3%	68,315,515	94,610,756	56,923,090	60.2%
Ending Fund Balance	(37,027,539)	(6,393,139)		(3,083,544)	(1,253,243)	20,825,060		18,410,461	(4,210,570)	20,935,263	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	410,387	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>495,543</u></u>	Total Liabilities	(443,834)
		Fund Balance	
		Beginning Balance	(13,280)
		Revenues	(314,420)
		Expenditures	<u>275,991</u>
		Total Fund Balance	<u>(51,709)</u>
		Total Liabilities and Fund Balance	<u><u>(495,543)</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>(61,657)</u>	Beginning Balance	(40,672)
Total Liabilities	<u><u>(61,657)</u></u>	Revenues	(52,095)
		Expenditures	<u>154,424</u>
		Total Fund Balance	<u>61,657</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	3,007	3.5%	66,756	66,196	57,247	86.5%	22,764	19,014	19,014	14.6%
3200 State Grants	203,087	268,612	132.3%	307,840	176,296	264,928	150.3%	497,633	410,824	453,501	121.0%
3900 On-Behalf Payments	44,792	42,801	95.6%	44,792	42,101	40,230	95.6%	42,140	47,964	42,168	71.2%
Total Revenues	333,556	314,420	94.3%	419,388	284,593	362,405	127.3%	562,537	477,802	514,683	107.7%
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	705,514	275,991	39.1%	652,490	651,835	373,043	57.2%	428,716	709,373	385,329	45.7%
Total Expenditures	705,514	275,991	39.1%	652,490	651,835	373,043	57.2%	428,716	709,373	385,329	54.3%
Ending Fund Balance	(358,678)	51,709		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	20,096	22,096	114.2%
1900 Local Contributions	23,840	33,035	138.6%	30,075	-	28,480		35,750	22,955	32,340	124.5%
3900 On-Behalf Payments	3,987	3,810	95.6%	3,987	4,627	4,417	95.5%	4,627	9,185	8,395	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	52,095	36.0%	156,048	136,345	53,540	39.3%	167,643	149,406	66,331	44.4%
Non-Operating Funds											
Beginning Balance	40,672	40,672	100.0%	27,140	27,140	27,140	100.0%	16,073	16,073	16,073	100.0%
Enterprise Programs Expenditures											
1100 Instruction	107,061	108,202	101.1%	103,722	112,804	88,071	78.1%	112,412	122,529	116,180	77.3%
2200 Instructional Staff Support	61,647	21,476	34.8%	613	18,606	14,357	77.2%	4,556	26,856	12,191	42.9%
3300 Community Services	25,687	24,746	96.3%	38,181	57,676	30,796	53.4%	39,608	37,473	36,090	92.4%
Total Expenditures	194,395	154,424	79.4%	142,516	189,086	133,224	70.5%	156,576	186,858	164,461	88.0%
Ending Fund Balance	(9,196)	(61,657)		40,672	(25,601)	(48,840)		27,140	(21,379)	(64,642)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	239,873		Due To Other Funds	(16,590)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Unfunded Pension Liabilities	(28,086)
Total Assets		<u><u>260,394</u></u>		Deferred Inflows - Pension Investments	<u>(6,824)</u>
					(51,500)
			Fund Balance		
				Beginning Balance	(158,393)
				Revenues	(207,559)
				Expenditures	<u>157,058</u>
			Total Fund Balance		<u>(208,894)</u>
			Total Liabilities and Fund Balance		<u><u>(260,394)</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	528,592		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>689,369</u></u>	Total Liabilities		(787,165)
			Fund Balance		
				Beginning Balance	268,966
				Revenues	(1,008,079)
				Expenditures	<u>836,909</u>
			Total Fund Balance		<u>97,796</u>
			Total Liabilities and Fund Balance		<u><u>(689,369)</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	2,009	2,009	100.0%	1,326	848	1,162	136.9%	607	465	540	128.0%
1800 Daycare Fees	277,358	172,445	62.2%	230,087	283,617	224,685	79.2%	300,487	305,139	295,428	91.4%
3900 On-Behalf Payments	34,618	33,105	95.6%	34,618	38,142	36,713	96.3%	38,457	77,780	72,380	75.3%
Total Revenues	313,985	207,559	66.1%	266,031	322,607	262,559	81.4%	339,551	383,384	368,347	96.1%
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	24,349	80.4%	26,404	24,936	22,413	89.9%	42,663	42,727	38,712	103.5%
2200 Instructional Staff Support	450,825	127,790	28.3%	167,184	458,206	215,566	47.0%	217,521	480,053	289,151	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	157,058	32.3%	194,047	488,142	238,439	48.8%	265,171	527,780	332,850	63.1%
Ending Fund Balance	(13,724)	208,894		158,393	(79,126)	108,626		86,409	(132,367)	64,183	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	856,246	868,288	101.4%	902,635	804,037	880,910	109.6%	739,239	717,604	663,090	74.8%
3900 On-Behalf Payments	146,311	139,791	95.5%	146,311	121,392	116,755	96.2%	122,302	108,593	99,167	73.9%
5210 Operating Transfers In	-	-		-	-	-		24,230	-	-	
Total Revenues	1,002,557	1,008,079	100.6%	1,048,946	925,429	997,664	107.8%	885,771	826,197	762,257	92.3%
Non-Operating Funds											
Beginning Balance	(268,966)	(268,966)	100.0%	-	-	-		-	-	-	
Tuition Preschool Expenditures											
1100 Instruction	1,150,400	834,661	72.6%	1,317,912	982,014	820,103	83.5%	885,771	856,990	742,316	70.7%
2600 Plant Operations & Maintenance	2,250	2,248	99.9%	-	-	-		-	-	-	
Total Expenditures	1,152,650	836,909	72.6%	1,317,912	982,014	820,103	83.5%	885,771	856,990	742,316	86.6%
Ending Fund Balance	(419,059)	(97,796)		(268,966)	(56,585)	177,561		-	(30,793)	19,941	

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	662,892	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>2,547,799</u></u>	Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(2,076,212)
		Expenditures	<u>2,315,672</u>
		Total Fund Balance	<u>(2,545,373)</u>
		Total Liabilities and Fund Balance	<u><u>(2,547,799)</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	13,652	17,804	130.4%	2,990	24,700	2,236	9.1%	1,734	26,368	1,539	8.0%
1900	Local Contributions	2,120,538	2,058,408	97.1%	3,396,572	3,168,800	3,179,958	100.4%	836,604	2,489,916	789,062	86.4%
Total Revenues		2,134,190	2,076,212	97.3%	3,399,562	3,193,500	3,182,194	99.6%	838,338	2,516,284	790,601	31.4%
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	4,317,630	2,315,672	53.6%	2,513,709	3,768,380	2,280,122	60.5%	849,046	2,339,630	963,932	38.0%
Total Expenditures		4,317,630	2,315,672	53.6%	2,513,709	3,768,380	2,280,122	60.5%	849,046	2,339,630	963,932	41.2%
Ending Fund Balance		601,393	2,545,373		2,784,833	1,324,100	2,801,052		1,899,010	2,086,342	1,736,387	