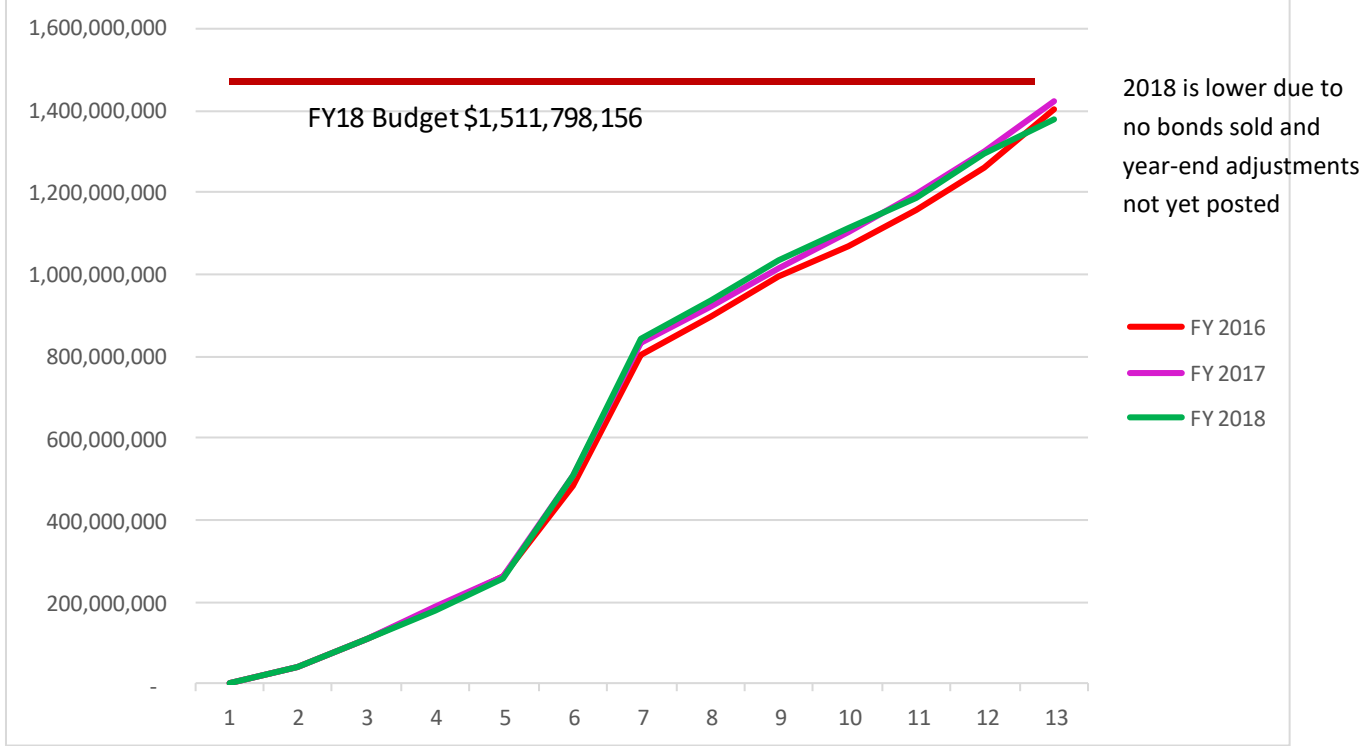
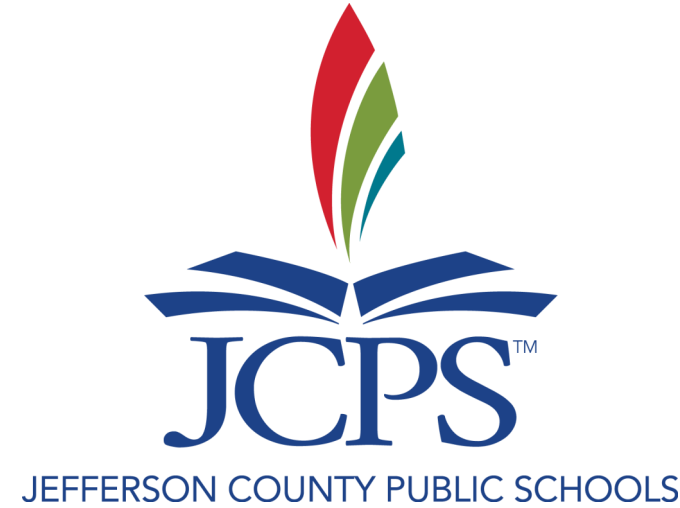


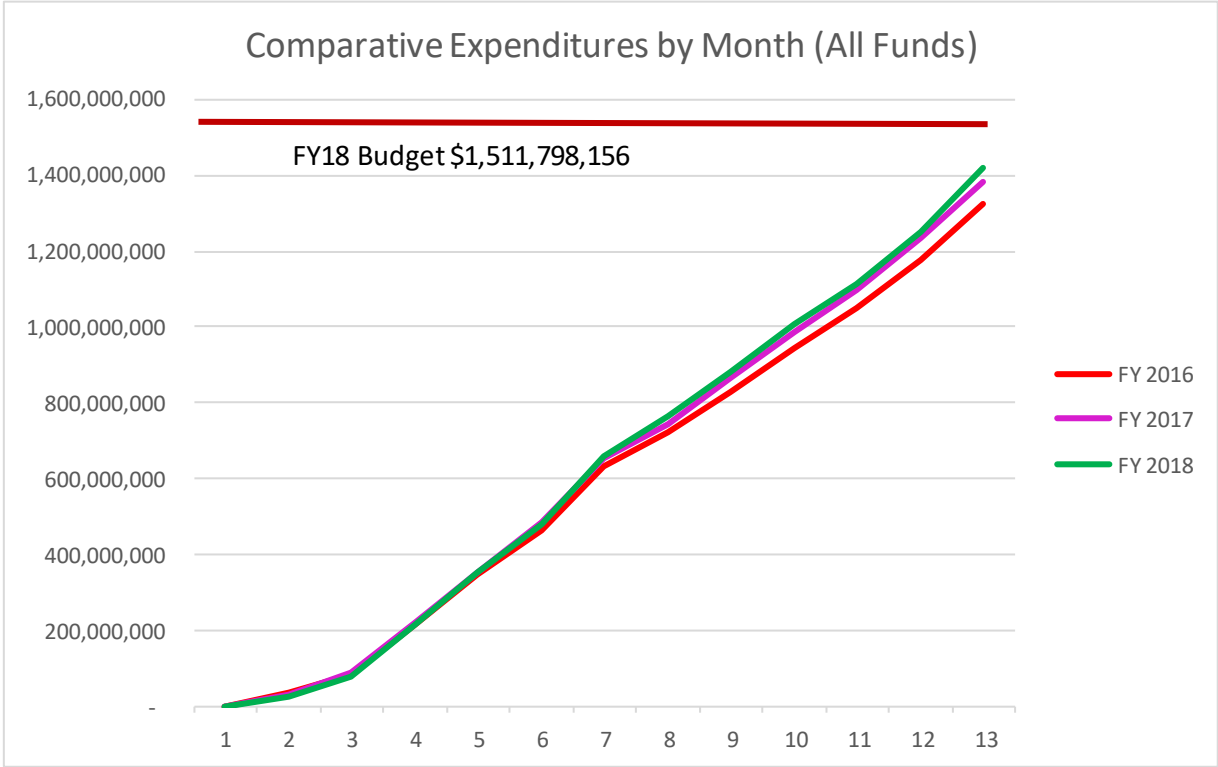
Comparative Revenues by Month (All Funds)



June (Unaudited) Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report  
Through June 30, 2018

	2017 - 2018 School Year			2016 - 2017 School Year			2015 - 2016 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>All Funds Revenues</b>									
Local Sources									
Property Taxes	450,951,894	456,911,397	101.3%	434,257,815	432,706,454	99.6%	416,965,738	416,365,932	99.9%
Occupational Taxes	161,100,000	148,886,171	92.4%	160,930,927	156,387,646	97.2%	148,215,000	151,821,629	102.4%
Other Taxes	53,975,905	48,892,786	90.6%	49,343,519	51,729,620	104.8%	51,920,531	47,796,163	92.1%
Local Grants	8,757,468	10,154,938	116.0%	12,836,368	13,658,821	106.4%	8,806,132	10,366,063	117.7%
State Sources									
SEEK Program	246,348,362	248,012,271	100.7%	258,776,412	260,406,772	100.6%	267,066,168	266,225,294	99.7%
Other State Revenues	241,305,019	240,361,996	99.6%	242,653,125	244,169,846	100.6%	223,316,857	241,650,789	108.2%
KSFCC Allocation	7,900,000	10,781,423	136.5%	7,900,000	9,709,125	122.9%	7,200,000	9,449,764	131.2%
Federal Grants	162,766,179	133,283,077	81.9%	164,014,417	156,079,252	95.2%	157,653,800	154,960,283	98.3%
Interest	1,997,980	3,518,625	176.1%	1,933,641	2,417,048	125.0%	1,107,418	1,707,887	154.2%
Other Sources	121,895,485	59,481,087	48.8%	117,638,123	122,217,438	103.9%	96,571,762	121,680,444	126.0%
<b>Total Revenues</b>	<b>1,456,998,292</b>	<b>1,360,283,771</b>	<b>93.4%</b>	<b>1,450,284,347</b>	<b>1,449,482,022</b>	<b>99.9%</b>	<b>1,378,823,406</b>	<b>1,422,024,248</b>	<b>103.1%</b>
<b>Non-Operating Funds</b>									
Beginning Balance	273,364,444	273,364,444	100.0%	275,814,776	276,049,849	100.1%	244,724,995	244,724,995	100.0%
<b>All Funds Expenditures</b>									
1100 Instruction	695,375,300	679,277,667	97.7%	694,003,893	660,611,067	95.2%	655,877,176	652,745,258	99.5%
2100 Student Support	59,919,058	59,143,169	98.7%	60,519,765	59,507,081	98.3%	56,121,696	56,468,738	100.6%
2200 Instructional Staff Support	145,877,055	137,735,858	94.4%	141,308,043	137,960,345	97.6%	135,745,228	134,035,510	98.7%
2300 District Administration	6,164,997	5,337,278	86.6%	5,413,251	5,205,114	96.2%	5,165,516	4,621,076	89.5%
2400 School Administration	96,461,495	90,664,797	94.0%	93,191,952	87,953,654	94.4%	90,937,813	86,072,917	94.7%
2500 Business Support	47,667,740	44,076,660	92.5%	44,626,345	43,508,006	97.5%	49,035,430	41,900,407	85.4%
2600 Plant Operations & Maintenance	133,071,280	113,678,933	85.4%	119,801,452	108,680,821	90.7%	122,609,291	109,856,871	89.6%
2700 Transportation	88,046,659	88,686,303	100.7%	84,134,513	80,102,175	95.2%	86,360,384	76,843,086	89.0%
2900 Other Instruction Support	31,929	35,645	111.6%	32,014	32,858	102.6%	30,557	31,659	103.6%
3100 Food Service	101,334,831	59,280,775	58.5%	89,081,707	86,854,952	97.5%	89,546,606	64,677,028	72.2%
3200 Daycare Operations	771,039	308,683	40.0%	651,835	652,490	100.1%	709,373	428,716	60.4%
3300 Community Services	17,391,203	12,117,202	69.7%	16,410,278	12,224,941	74.5%	14,807,574	10,594,302	71.5%
4600 Site Improvement	56,490,578	38,934,856	68.9%	53,267,265	49,013,775	92.0%	44,427,243	54,066,234	121.7%
5100 Debt Service	52,370,714	50,777,686	97.0%	52,370,714	54,881,653	104.8%	51,668,297	47,166,053	91.3%
5200 Operating Transfers Out	51,155,689	48,328,177	94.5%	51,205,454	64,978,495	126.9%	51,222,564	51,191,539	99.9%
5300 Contingency	93,706,223	-	0.0%	100,272,203	-	0.0%	72,174,419	-	0.0%
<b>Total Expenditures</b>	<b>1,645,835,790</b>	<b>1,428,383,689</b>	<b>86.8%</b>	<b>1,606,290,683</b>	<b>1,452,167,427</b>	<b>90.4%</b>	<b>1,526,439,167</b>	<b>1,390,699,394</b>	<b>91.1%</b>
<b>Ending Fund Balance</b>	<b>84,526,946</b>	<b>205,264,526</b>		<b>119,808,441</b>	<b>273,364,444</b>		<b>97,109,234</b>	<b>276,049,849</b>	

As of June 30, 2018

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	177,539,699		Due To Other Funds	(106,658,118)
Investments	65,432,786		Accounts Payable	(2,170,377)
Accounts Receivable	99,396		Accrued Expenditures	<u>(62,106,182)</u>
Due From Other Funds	53,470,142			
Inventory	<u>2,973,524</u>		<b>Total Liabilities</b>	(170,934,676)
<b>Total Assets</b>	<u><u>299,515,547</u></u>			
			Fund Balance	
			Beginning Balance	(153,608,045)
			Revenues	(1,071,028,062)
			Expenditures	<u>1,096,055,236</u>
			<b>Total Fund Balance</b>	<u>(128,580,871)</u>
			<b>Total Liabilities and Fund Balance</b>	<u><u>(299,515,547)</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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%	
General Fund Revenues										
1111	Real Estate Taxes	416,651,894	419,678,233	100.7%	399,957,815	397,432,143	99.4%	384,395,024	382,661,970	99.5%
1115	Delinquent Property Taxes	5,000,000	4,150,182	83.0%	5,000,000	4,895,473	85.8%	5,500,000	5,017,004	91.2%
1117	Motor Vehicle Taxes	29,972,997	27,053,127	90.3%	27,968,388	29,045,275	96.2%	28,282,326	26,860,776	95.0%
1119	Franchise Taxes	11,980,908	11,484,939	95.9%	9,626,131	10,793,940	112.1%	9,806,898	9,444,437	96.3%
1131	Occupational License Taxes	161,100,000	148,886,171	92.4%	160,930,927	156,387,646	97.2%	148,215,000	151,821,629	102.4%
1191	Omitted Property Taxes	5,100,000	4,490,786	88.1%	4,737,000	5,073,158	94.7%	6,768,000	4,736,565	70.0%
1280	Revenue in Lieu of Taxes	1,922,000	1,713,752	89.2%	2,012,000	1,921,774	95.5%	1,563,307	1,737,381	111.1%
1300	Tuition	401,000	479,270	119.5%	529,000	393,452	74.4%	586,509	647,118	110.3%
1510	Interest Income	1,900,000	3,126,032	164.5%	1,900,000	1,918,637	101.0%	1,059,000	1,383,108	130.6%
1900	Other Local Revenues	4,283,000	2,887,530	67.4%	4,126,000	4,336,847	105.2%	1,136,300	4,132,269	363.7%
3111	State SEEK Revenues	246,348,362	248,012,271	100.7%	258,776,412	260,406,772	100.6%	267,066,168	266,225,294	99.7%
3129	KSB/KSD Transportation	35,000	25,840	73.8%	30,000	35,605	118.7%	20,600	30,206	146.6%
3130	National Board Certification	435,000	-	0.0%	416,000	434,848	104.5%	397,400	415,545	104.6%
3800	State Utility Taxes	1,748,000	1,895,528	108.4%	1,748,000	1,747,810	100.0%	1,602,300	1,747,934	109.1%
3900	On-Behalf Payments	191,618,724	191,619,072	100.0%	190,927,188	192,194,317	99.0%	171,073,931	189,562,894	110.8%
4100	Unrestricted Federal Revenues	2,800	8,185	292.3%	4,700	2,831	60.2%	5,000	4,728	94.6%
5220	Indirect Cost Transfers	6,117,676	5,517,144	90.2%	5,808,743	6,139,152	91.6%	6,097,895	6,576,164	107.8%
Total Revenues		1,084,617,361	1,071,028,062	98.7%	1,074,498,304	1,073,159,680	99.9%	1,033,575,659	1,053,005,022	101.9%
Non-Operating Funds										
Beginning Balance		153,608,045	153,608,045		132,740,500	132,975,573		119,207,881	119,207,881	

		2017 - 2018 School Year			2016 - 2017 School Year			2015 - 2016 School Year		
		Budget	YTD Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
General Fund Expenditures										
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)										
0100	Salaries	424,192,274	426,927,649	100.6%	426,787,336	409,565,309	96.0%	413,928,976	406,012,498	98.1%
0200	Employee Benefits	159,680,680	154,252,312	96.6%	158,439,201	151,958,621	95.9%	136,541,415	150,374,948	110.1%
0300	Professional/Technical Services	660,986	289,952	43.9%	397,660	213,805	53.1%	474,903	269,358	56.7%
0400	Property Services	355,947	292,209	82.1%	375,167	340,671	87.0%	356,157	319,838	89.8%
0500	Other Purchased Services	948,553	502,354	53.0%	697,853	451,237	61.9%	782,013	546,971	69.9%
0600	Supplies	13,324,171	7,645,960	57.4%	13,353,421	8,164,723	58.3%	12,918,467	8,329,399	64.5%
0700	Property	4,729,985	4,095,100	86.6%	2,961,632	2,505,499	80.4%	2,806,134	2,170,028	77.3%
0800	Miscellaneous	572,912	482,616	84.2%	696,861	97,848	12.0%	2,385,136	115,720	4.9%
1100	Instruction	604,465,508	594,488,152	98.3%	603,709,132	573,297,713	94.9%	570,193,201	568,138,760	99.6%
Student Support (Attendance, Guidance, Health)										
0100	Salaries	39,295,694	39,183,694	99.7%	38,320,773	37,595,010	98.3%	36,681,432	36,408,712	99.3%
0200	Employee Benefits	14,182,574	14,064,645	99.2%	13,621,033	13,925,417	100.4%	12,248,224	13,407,483	109.5%
0300	Professional/Technical Services	1,635,184	1,515,530	92.7%	1,597,916	1,530,804	95.4%	1,654,973	1,611,196	97.4%
0400	Property Services	54,234	50,673	93.4%	61,051	55,690	91.1%	62,848	59,858	95.2%
0500	Other Purchased Services	147,679	120,272	81.4%	145,313	139,162	94.6%	231,197	140,040	60.6%
0600	Supplies	321,000	243,904	76.0%	270,699	213,068	77.8%	363,702	191,732	52.7%
0700	Property	68,877	41,533	60.3%	93,032	50,599	33.4%	77,865	76,362	98.1%
0800	Miscellaneous	30,415	23,038	75.7%	36,004	30,358	56.4%	28,092	35,263	125.5%
2100	Student Support	55,735,657	55,243,289	99.1%	54,145,820	53,540,108	98.5%	51,348,333	51,930,646	101.1%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)										
0100	Salaries	73,563,511	68,681,890	93.4%	69,009,446	65,994,237	95.7%	67,021,565	64,858,702	96.8%
0200	Employee Benefits	25,400,012	24,997,031	98.4%	24,465,644	24,675,978	100.1%	22,263,385	24,086,216	108.2%
0300	Professional/Technical Services	2,362,080	1,542,691	65.3%	1,267,753	1,075,444	72.2%	1,391,846	1,124,984	80.8%
0400	Property Services	134,706	29,639	22.0%	137,501	124,305	58.4%	74,799	67,188	89.8%
0500	Other Purchased Services	598,481	465,451	77.8%	486,265	380,040	76.3%	500,880	406,450	81.1%
0600	Supplies	3,181,493	2,752,772	86.5%	2,779,288	2,044,374	71.0%	2,886,693	2,300,398	79.7%
0700	Property	2,701,221	2,347,239	86.9%	2,930,137	2,409,920	80.7%	2,914,728	2,124,558	72.9%
0800	Miscellaneous	101,149	90,991	90.0%	77,786	61,167	77.7%	93,226	69,194	74.2%
2200	Instructional Staff Support	108,042,653	100,907,704	93.4%	101,153,819	96,765,465	95.2%	97,147,123	95,037,690	97.8%

		2017 - 2018 School Year			2016 - 2017 School Year			2015 - 2016 School Year		
		Budget	YTD Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>District Administration (Superintendent, Board)</b>										
0100	Salaries	2,946,130	2,562,708	87.0%	2,761,289	2,659,120	96.3%	2,552,839	2,346,130	91.9%
0200	Employee Benefits	998,114	987,995	99.0%	685,430	1,045,630	141.1%	963,320	860,875	89.4%
0300	Professional/Technical Services	1,484,489	1,269,034	85.5%	1,293,801	1,029,427	73.9%	1,137,953	935,520	82.2%
0400	Property Services	7,826	7,547	96.4%	500	353	70.7%	210	203	96.7%
0500	Other Purchased Services	245,695	90,259	36.7%	259,806	74,316	28.0%	59,276	49,404	83.3%
0600	Supplies	100,399	77,501	77.2%	113,240	80,180	68.9%	119,339	68,287	57.2%
0700	Property	78,369	66,711	85.1%	66,117	40,609	52.2%	29,008	21,084	72.7%
0800	Miscellaneous	83,712	83,684	100.0%	90,569	82,937	90.5%	93,101	90,502	97.2%
<b>2300</b>	<b>District Administration</b>	<b>5,944,734</b>	<b>5,145,439</b>	<b>86.6%</b>	<b>5,270,753</b>	<b>5,012,572</b>	<b>92.0%</b>	<b>4,955,046</b>	<b>4,372,005</b>	<b>88.2%</b>
<b>School Administration (Principal's Office)</b>										
0100	Salaries	63,561,840	61,517,990	96.8%	61,649,287	59,304,825	96.2%	60,493,052	58,236,133	96.3%
0200	Employee Benefits	22,919,304	23,115,403	100.9%	22,086,431	22,734,424	101.9%	21,181,618	21,925,375	103.5%
0300	Professional/Technical Services	390,165	230,179	59.0%	372,434	248,212	65.1%	468,324	399,709	85.3%
0400	Property Services	557,829	392,935	70.4%	606,030	342,886	55.9%	429,070	285,231	66.5%
0500	Other Purchased Services	982,129	775,369	78.9%	1,005,842	793,983	79.3%	907,568	712,301	78.5%
0600	Supplies	5,101,963	2,529,402	49.6%	5,160,909	2,789,148	52.6%	5,038,654	2,624,323	52.1%
0700	Property	2,308,497	1,565,890	67.8%	1,985,428	1,454,878	72.1%	2,158,734	1,652,518	76.6%
0800	Miscellaneous	199,016	79,245	39.8%	122,808	70,957	56.9%	108,945	69,738	64.0%
<b>2400</b>	<b>School Administration</b>	<b>96,020,743</b>	<b>90,206,413</b>	<b>93.9%</b>	<b>92,989,169</b>	<b>87,739,313</b>	<b>94.0%</b>	<b>90,785,965</b>	<b>85,905,328</b>	<b>94.6%</b>
<b>Business Support (Finance, Human Resources, IT)</b>										
0100	Salaries	21,446,243	21,256,555	99.1%	20,648,782	19,804,786	95.9%	18,176,620	17,158,490	94.4%
0200	Employee Benefits	10,481,407	11,168,817	106.6%	9,259,373	10,220,972	100.7%	10,292,532	10,603,921	103.0%
0300	Professional/Technical Services	1,636,272	1,220,531	74.6%	1,714,101	1,534,362	75.6%	1,833,507	1,481,519	80.8%
0400	Property Services	482,801	364,211	75.4%	381,992	242,126	58.1%	529,685	277,900	52.5%
0500	Other Purchased Services	4,533,854	4,019,791	88.7%	4,752,645	4,783,862	88.6%	6,896,954	4,492,006	65.1%
0600	Supplies	2,534,878	1,437,488	56.7%	2,093,969	1,917,489	49.7%	1,812,753	1,427,057	78.7%
0700	Property	4,576,254	3,169,014	69.2%	3,726,557	3,392,747	62.3%	6,620,699	4,920,200	74.3%
0800	Miscellaneous	347,814	283,808	81.6%	359,569	293,644	83.0%	488,362	266,121	54.5%
<b>2500</b>	<b>Business Support</b>	<b>46,039,523</b>	<b>42,920,215</b>	<b>93.2%</b>	<b>42,936,987</b>	<b>42,189,988</b>	<b>89.7%</b>	<b>46,651,112</b>	<b>40,627,214</b>	<b>87.1%</b>

		2017 - 2018 School Year			2016 - 2017 School Year			2015 - 2016 School Year		
		Budget	YTD Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>										
0100	Salaries	53,145,712	49,189,244	92.6%	49,987,840	47,789,726	95.7%	50,538,204	48,631,070	96.2%
0200	Employee Benefits	23,050,492	21,777,107	94.5%	22,384,547	21,288,991	95.9%	24,360,601	21,083,818	86.5%
0300	Professional/Technical Services	1,594,156	1,386,317	87.0%	1,369,632	1,007,644	73.4%	1,421,659	1,233,298	86.8%
0400	Property Services	22,833,890	13,736,273	60.2%	15,563,115	11,128,486	66.1%	14,299,767	11,213,407	78.4%
0500	Other Purchased Services	3,248,139	1,986,574	61.2%	2,232,369	1,406,800	60.9%	2,453,414	1,883,041	76.8%
0600	Supplies	25,448,514	22,964,999	90.2%	25,669,860	23,950,922	91.0%	26,931,669	23,757,112	88.2%
0700	Property	3,112,682	2,158,522	69.3%	2,106,892	1,700,119	77.1%	2,308,688	1,821,116	78.9%
0800	Miscellaneous	138,303	114,499	82.8%	125,325	108,203	83.7%	131,389	102,576	78.1%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>132,571,888</b>	<b>113,313,535</b>	<b>85.5%</b>	<b>119,439,581</b>	<b>108,380,891</b>	<b>89.6%</b>	<b>122,445,392</b>	<b>109,725,438</b>	<b>89.6%</b>
<b>Transportation (Buses, Student Activity Buses)</b>										
0100	Salaries	45,701,792	45,358,259	99.2%	42,072,609	43,689,512	103.9%	43,391,158	42,737,900	98.5%
0200	Employee Benefits	17,494,710	20,461,115	117.0%	18,540,033	20,485,597	109.8%	19,242,826	19,366,203	100.6%
0300	Professional/Technical Services	123,380	(525,838)		118,405	(3,337,570)	-1865.2%	120,350	(1,831,680)	-1522.0%
0400	Property Services	47,501	25,768	20.9%	55,763	30,421	54.2%	33,136	13,374	40.4%
0500	Other Purchased Services	2,915,249	4,290,623	147.2%	2,583,142	3,435,961	135.9%	4,345,752	2,888,484	66.5%
0600	Supplies	8,752,308	8,042,046	91.9%	9,977,796	9,254,747	93.8%	13,051,897	10,476,858	80.3%
0700	Property	11,272,183	10,282,992	91.2%	8,721,823	3,393,109	39.8%	4,723,343	910,249	19.3%
0800	Miscellaneous	80,812	57,115	70.7%	179,371	47,256	26.3%	287,987	44,329	15.4%
<b>2700</b>	<b>Transportation</b>	<b>86,387,935</b>	<b>87,992,080</b>	<b>101.9%</b>	<b>82,248,943</b>	<b>76,999,033</b>	<b>95.2%</b>	<b>85,196,449</b>	<b>74,605,717</b>	<b>87.6%</b>
<b>Other Instructional Support (Teacherpreneur)</b>										
0100	Salaries	30,138	33,832	112.3%	30,301	31,186	102.9%	29,038	30,114	103.7%
0200	Employee Benefits	1,791	1,813	101.2%	1,713	1,672	97.6%	1,519	1,545	101.7%
<b>2900</b>	<b>Other Instruction Support</b>	<b>31,929</b>	<b>35,645</b>	<b>111.6%</b>	<b>32,014</b>	<b>32,858</b>	<b>102.6%</b>	<b>30,557</b>	<b>31,659</b>	<b>103.6%</b>
<b>Food Service (School Cafeteria Operation)</b>										
0100	Salaries	-	-		-	3,167		28,400	-	0.0%
0200	Employee Benefits	-	-		-	460		9,596	-	0.0%
0800	Miscellaneous	12,000	-		12,000	16,659		30,000	10,599	35.3%
<b>3100</b>	<b>Food Service</b>	<b>12,000</b>	<b>-</b>	<b>0.0%</b>	<b>12,000</b>	<b>20,286</b>	<b>169.1%</b>	<b>67,996</b>	<b>10,599</b>	<b>15.6%</b>



		2017 - 2018 School Year			2016 - 2017 School Year			2015 - 2016 School Year		
		Budget	YTD Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>										
0100	Salaries	2,098,894	2,028,158	96.6%	2,004,519	1,759,116	97.0%	2,029,658	1,837,644	90.5%
0200	Employee Benefits	755,091	709,767	94.0%	661,072	727,534	102.6%	687,787	658,870	95.8%
0300	Professional/Technical Services	4,869	235	4.8%	1,609	1,394	86.6%	350	(5,003)	-1429.4%
0400	Property Services	1,350	1,314	97.3%	-	-		790	670	84.8%
0500	Other Purchased Services	17,100	14,463	84.6%	10,807	7,773	63.8%	12,460	4,234	34.0%
0600	Supplies	23,957	12,904	53.9%	13,520	11,779	80.0%	21,763	4,054	18.6%
0700	Property	20,003	12,453	62.3%	7,956	3,199	40.2%	7,781	6,185	79.5%
0800	Miscellaneous	8,358	3,499	41.9%	4,168	59	0.6%	15,513	10,955	70.6%
<b>3300</b>	<b>Community Services</b>	<b>2,929,622</b>	<b>2,782,793</b>	<b>95.0%</b>	<b>2,703,651</b>	<b>2,510,854</b>	<b>97.8%</b>	<b>2,776,102</b>	<b>2,517,609</b>	<b>90.7%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>										
0100	Salaries	727,025	716,990	98.6%	693,253	685,229	98.9%	676,429	675,043	99.8%
0200	Employee Benefits	270,527	272,770	100.8%	199,879	264,345	131.4%	1,750,813	252,182	14.4%
0300	Professional/Technical Services	4,900	1,429	29.2%	2,900	1,951	67.3%	-	-	
0400	Property Services	1,000	-	0.0%	1,000	903	90.3%	-	-	
0500	Other Purchased Services	14,200	7,611	53.6%	19,128	12,403	62.7%	-	-	
0600	Supplies	20,012	12,706	63.5%	23,401	14,348	57.5%	-	-	
0700	Property	27,111	22,378	82.5%	18,000	3,847	21.4%	-	-	
0800	Miscellaneous	2,700	1,240	45.9%	2,700	1,200	44.4%	-	-	
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,067,475</b>	<b>1,035,124</b>	<b>97.0%</b>	<b>960,261</b>	<b>984,226</b>	<b>102.5%</b>	<b>2,427,243</b>	<b>927,225</b>	<b>38.2%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,570,802</b>	<b>1,984,847</b>	<b>126.4%</b>	<b>1,963,040</b>	<b>5,053,901</b>	<b>252.7%</b>	<b>2,512,675</b>	<b>5,407,440</b>	<b>215.2%</b>
<b>5300</b>	<b>Contingency</b>	<b>93,706,223</b>	<b>-</b>	<b>0.0%</b>	<b>100,272,203</b>	<b>-</b>	<b>0.0%</b>	<b>72,174,419</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,234,526,692</b>	<b>1,096,055,236</b>	<b>88.8%</b>	<b>1,207,837,372</b>	<b>1,052,527,208</b>	<b>87.1%</b>	<b>1,148,711,612</b>	<b>1,039,237,330</b>	<b>90.5%</b>
<b>Ending Fund Balance</b>		<b>3,698,714</b>	<b>128,580,871</b>		<b>(598,568)</b>	<b>153,608,045</b>		<b>4,071,927</b>	<b>132,975,573</b>	



As of June 30, 2018

**Special Revenue Fund (2) Balance Sheet**

Assets		Liabilities	
	Due From Other Funds		Accounts Payable
	Accounts Receivable		Due To Other Funds
	28,946,320		(459,928)
	<u>310,410</u>		<u>(29,862,812)</u>
<b>Total Assets</b>	<b><u>29,256,730</u></b>	<b>Total Liabilities</b>	<b>(30,322,740)</b>
		Fund Balance	
			Beginning Balance
			Revenues
			Expenditures
			(12,971,802)
			(119,539,644)
			<u>133,577,456</u>
		<b>Total Fund Balance</b>	<b><u>1,066,010</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(29,256,730)</u></b>

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 (Unaudited)			%			
Budget				End of Year Actual			%			
Budget				End of Year Actual			%			
Special Revenue Fund										
Special Revenue Fund Revenues										
1510	Interest Income	12,037	10,356	86.0%	8,093	7,615	79.2%	1,397	5,630	178.5%
1700	Student Fees	30,977	-	0.0%	41,858	-	0.0%	52,321	120	0.2%
1900	Local Grants and Contributions	6,401,517	7,603,246	118.8%	9,475,992	10,059,989	45.7%	6,211,794	9,339,816	64.9%
3200	State Grants	34,375,344	33,384,622	97.1%	36,766,440	36,817,000	95.6%	36,699,880	36,489,591	48.4%
4300	Direct Federal Grants	16,424,854	16,123,300	98.2%	16,715,378	16,762,516	73.0%	17,262,769	16,335,656	40.5%
4500	Federal Grants Through State	78,336,326	59,745,251	76.3%	77,088,431	74,822,375	74.7%	74,270,486	76,354,713	49.2%
4700	Federal Grants Thru Intermediary	797,188	722,600	90.6%	1,084,927	1,287,600	86.0%	1,098,323	1,029,222	75.5%
4810	Medicaid Reimbursement	5,155,059	-	0.0%	4,667,903	2,082,200	38.2%	3,951,552	2,021,973	70.5%
5210	Operating Transfers In	1,950,350	1,950,269	100.0%	1,973,168	1,959,415	99.3%	2,313,450	2,308,124	69.4%
Total Revenues		143,483,652	119,539,644	83.3%	147,822,190	143,798,710	97.3%	141,861,972	143,884,845	101.4%
Non-Operating Funds										
Beginning Balance		12,971,802	12,971,802	100.0%	14,710,507	14,710,507	100.0%	10,620,148	10,620,148	100.0%
Special Revenue Fund Expenditures										
1100	Instruction	84,472,025	81,019,802	95.9%	85,937,170	83,822,680	85.4%	82,416,329	82,308,738	54.7%
2100	Student Support	4,183,401	3,899,880	93.2%	6,373,945	5,966,973	73.7%	4,773,363	4,538,092	71.1%
2200	Instructional Staff Support	37,315,435	36,665,684	98.3%	39,677,412	41,027,083	79.6%	38,091,197	38,775,743	56.4%
2300	District Administration	220,263	191,839	87.1%	142,498	192,542	117.5%	210,470	249,071	163.0%
2400	School Administration	440,752	458,384	104.0%	202,783	214,341	82.8%	151,848	167,589	55.8%
2500	Business Support	1,628,217	1,156,445	71.0%	1,689,358	1,318,018	65.0%	2,384,318	1,273,193	52.3%
2600	Plant Operations & Maintenance	271,415	294,817	108.6%	231,457	236,748	74.5%	45,323	79,896	152.3%
2700	Transportation	1,658,724	694,223	41.9%	1,885,570	3,103,142	60.5%	1,163,935	2,237,369	59.6%
3300	Community Services	10,118,264	6,966,424	68.8%	9,880,570	7,162,197	61.2%	9,654,369	7,188,039	41.5%
4600	Site Improvement	-	-		-	-		-	49,678	
5200	Operating Transfers Out	2,812,887	2,229,958	79.3%	2,436,414	2,493,691	77.8%	3,029,612	2,927,078	54.0%
Total Expenditures		143,121,383	133,577,456	93.3%	148,457,177	145,537,415	98.0%	141,920,764	139,794,486	98.5%
Ending Fund Balance		13,334,071	(1,066,010)		14,075,520	12,971,802		10,561,356	14,710,507	

As of June 30, 2018

**District Activity Funds (22) Balance Sheet**

Assets		Liabilities	
Due From Other Funds	<u>2,565,108</u>	Due To Other Funds	(178,581)
		Accounts Payable	<u>(69,012)</u>
<b>Total Assets</b>	<u><u>2,565,108</u></u>	<b>Total Liabilities</b>	<u><u>(247,593)</u></u>
		Fund Balance	
		Beginning Balance	(1,340,178)
		Revenues	(3,720,668)
		Expenditures	<u>2,743,331</u>
		<b>Total Fund Balance</b>	<u>(2,317,515)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,565,108)</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>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>District Activity Funds</b>									
<b>District Activity Funds Revenues</b>									
1700 Student Fees	3,069,179	3,461,728	112.8%	2,025,083	2,303,562	100.4%	1,353,231	1,447,241	106.9%
1900 Local Grants and Contributions	235,413	258,940	110.0%	191,576	202,260	100.3%	104,422	189,643	181.6%
<b>Total Revenues</b>	<b>3,304,592</b>	<b>3,720,668</b>	<b>112.6%</b>	<b>2,216,659</b>	<b>2,505,822</b>	<b>113.0%</b>	<b>1,457,653</b>	<b>1,636,884</b>	<b>112.3%</b>
<b>Non-Operating Funds</b>									
Beginning Balance	1,340,178	1,340,178	100.0%	940,174	940,174	100.0%	611,741	611,741	100.0%
<b>District Activity Funds Expenditures</b>									
1100 Instruction	5,117,265	2,672,750	52.2%	3,237,837	2,042,636	56.8%	2,245,400	1,256,914	56.0%
2600 Plant Operations & Maintenance	227,977	70,581	31.0%	130,414	63,182	37.9%	118,576	51,537	43.5%
<b>Total Expenditures</b>	<b>5,345,242</b>	<b>2,743,331</b>	<b>51.3%</b>	<b>3,368,251</b>	<b>2,105,818</b>	<b>62.5%</b>	<b>2,363,976</b>	<b>1,308,451</b>	<b>55.3%</b>
<b>Ending Fund Balance</b>	<b>(700,472)</b>	<b>2,317,515</b>		<b>(211,418)</b>	<b>1,340,178</b>		<b>(17,645)</b>	<b>940,174</b>	-5328.3%
<b>Capital Outlay</b>									
<b>Capital Outlay Revenues</b>									
3200 State Revenues	8,727,000	8,697,469	99.7%	8,727,000	8,715,087	99.9%	8,730,000	8,718,544	99.9%
<b>Total Revenues</b>	<b>8,727,000</b>	<b>8,697,469</b>	<b>99.7%</b>	<b>8,727,000</b>	<b>8,715,087</b>	<b>99.9%</b>	<b>8,730,000</b>	<b>8,718,544</b>	<b>99.9%</b>
<b>Capital Outlay Expenditures</b>									
5200 Operating Transfers Out	8,727,000	8,697,469	99.7%	8,727,000	8,715,087	99.9%	8,730,000	8,718,544	99.9%
<b>Total Expenditures</b>	<b>8,727,000</b>	<b>8,697,469</b>	<b>99.7%</b>	<b>8,727,000</b>	<b>8,715,087</b>	<b>99.9%</b>	<b>8,730,000</b>	<b>8,718,544</b>	<b>99.9%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	

As of June 30, 2018

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due From Other Funds	<u>9,459,699</u>	Beginning Balance	(1,092,049)
		Revenues	(37,436,917)
<b>Total Assets</b>	<u><u>9,459,699</u></u>	Expenditures	<u>29,069,267</u>
		<b>Total Fund Balance</b>	<u>(9,459,699)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(9,459,699)</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	20,922,152	Due To Other Funds	(6,079,309)
Due From Other Funds	<u>53,732,401</u>	Accounts Payable	<u>(1,225)</u>
<b>Total Assets</b>	<u><u>74,654,552</u></u>	<b>Total Liabilities</b>	(6,080,534)
		Fund Balance	
		Beginning Balance	(104,707,702)
		Revenues	(4,815,580)
		Expenditures	<u>40,949,264</u>
		<b>Total Fund Balance</b>	<u>(68,574,018)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(74,654,552)</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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>Building Fund</b>									
<b>Building Fund Revenues</b>									
1111 Real Estate Taxes	34,300,000	37,233,164	108.6%	34,300,000	35,274,311	102.8%	32,570,714	33,703,962	103.5%
1900 Local Contributions	200,000	203,753	101.9%	200,000	203,769	98.1%	200,000	203,786	101.9%
3200 State Revenues	180,000	-	0.0%	180,000	-	0.0%	180,000	-	0.0%
<b>Total Revenues</b>	<b>34,680,000</b>	<b>37,436,917</b>	<b>107.9%</b>	<b>34,680,000</b>	<b>35,478,080</b>	<b>102.3%</b>	<b>32,950,714</b>	<b>33,907,748</b>	<b>102.9%</b>
<b>Non-Operating Funds</b>									
Beginning Balance	1,092,049	1,092,049	100.0%	7,338,517	7,338,517	100.0%	243,712	243,712	100.0%
<b>Building Fund Expenditures</b>									
5200 Operating Transfers Out	34,680,000	29,069,267	83.8%	34,680,000	41,724,548	103.5%	32,950,714	26,812,943	81.4%
<b>Total Expenditures</b>	<b>34,680,000</b>	<b>29,069,267</b>	<b>83.8%</b>	<b>34,680,000</b>	<b>41,724,548</b>	<b>120.3%</b>	<b>32,950,714</b>	<b>26,812,943</b>	<b>81.4%</b>
<b>Ending Fund Balance</b>	<b>1,092,049</b>	<b>9,459,699</b>		<b>7,338,517</b>	<b>1,092,049</b>		<b>243,712</b>	<b>7,338,517</b>	
<b>Construction Fund</b>									
<b>Construction Fund Revenues</b>									
1510 Interest Income	-	259,316		-	420,989		-	288,517	
1900 Local Contributions	-	-		-	73,261		-	3,823,798	
5100 Bond Proceeds	55,000,000	-	0.0%	52,307,004	44,955,100	13.6%	34,000,000	55,015,000	44.6%
5210 Operating Transfers In	-	4,556,264		-	18,653,921		-	4,543,586	
<b>Total Revenues</b>	<b>55,000,000</b>	<b>4,815,580</b>	<b>8.8%</b>	<b>52,307,004</b>	<b>64,103,271</b>	<b>122.6%</b>	<b>34,000,000</b>	<b>63,670,901</b>	<b>187.3%</b>
<b>Non-Operating Funds</b>									
Beginning Balance	104,707,702	104,707,702		99,415,706	99,415,706		92,954,598	92,954,598	
<b>Construction Fund Expenditures</b>									
4600 Construction	55,423,103	37,899,732	68.4%	52,307,004	48,029,549	50.2%	42,000,000	53,089,331	69.8%
5100 Debt Service	-	-		-	7,441,330		-	449,001	
5200 Operating Transfers Out	-	3,049,532		-	3,340,396		-	3,671,461	
<b>Total Expenditures</b>	<b>55,423,103</b>	<b>40,949,264</b>	<b>73.9%</b>	<b>52,307,004</b>	<b>58,811,275</b>	<b>112.4%</b>	<b>42,000,000</b>	<b>57,209,793</b>	<b>136.2%</b>
<b>Ending Fund Balance</b>	<b>104,284,599</b>	<b>68,574,018</b>		<b>99,415,706</b>	<b>104,707,702</b>		<b>84,954,598</b>	<b>99,415,706</b>	

As of June 30, 2018

**Debt Service Fund (400) Balance Sheet**

Fund Balance	
Beginning Balance	-
Revenues	(49,653,786)
Expenditures	<u>49,653,786</u>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>-</u></u>

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

**Food Service Enterprise Fund (51) Balance Sheet**

Assets		Liabilities	
Cash	9,310,500	Due To Other Funds	(5,100,926)
Accounts Receivable	23,584	Accounts Payable	(112,321.26)
Inventory	2,648,298	Bonds Payable	(2,237,861)
Equipment, Net of Depreciation	20,504,425	Unfunded Pension Liability	(36,374,701)
Deferred Outflows - Pension Contributions	<u>6,781,075</u>	Deferred Inflows - Pension Investments	<u>(801,330)</u>
<b>Total Assets</b>	<u><u>39,267,882</u></u>	<b>Total Liabilities</b>	(44,627,139)
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(61,421,147)
		Expenditures	<u>63,696,860</u>
		<b>Total Fund Balance</b>	<u>5,359,257</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(39,267,882)</u></u>

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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>Debt Service Fund</b>									
<b>Debt Service Fund Revenues</b>									
3900 KSFCC Debt Contributions	7,900,000	10,781,423	136.5%	7,900,000	9,709,125	116.1%	7,200,000	9,449,764	109.3%
4300 Federal Direct Reimbursements	1,063,714	2,611,409	245.5%	1,063,714	2,605,136	244.9%	1,650,000	2,607,925	79.0%
5210 Operating Transfers In	43,407,000	36,260,954	83.5%	43,407,000	35,126,062	80.9%	41,680,714	34,659,363	70.2%
<b>Total Revenues</b>	<b>52,370,714</b>	<b>49,653,786</b>	<b>94.8%</b>	<b>52,370,714</b>	<b>47,440,323</b>	<b>90.6%</b>	<b>50,530,714</b>	<b>46,717,052</b>	<b>92.5%</b>
<b>Debt Service Expenditures</b>									
5100 Debt Service	52,370,714	49,653,786	94.8%	52,370,714	47,440,323	89.6%	50,530,714	46,717,052	76.1%
<b>Total Expenditures</b>	<b>52,370,714</b>	<b>49,653,786</b>	<b>94.8%</b>	<b>52,370,714</b>	<b>47,440,323</b>	<b>90.6%</b>	<b>50,530,714</b>	<b>46,717,052</b>	<b>92.5%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
<b>Food Service Enterprise Fund</b>									
<b>Food Service Revenues</b>									
1510 Interest Income	70,000	101,428	144.9%	-	65,491		20,188	28,291	125.9%
1600 Food Sales	6,000,000	2,966,649	49.4%	5,930,000	3,685,798	60.5%	7,918,523	4,031,184	41.6%
1900 Local Contributions	30,000	22,279	74.3%	-	34,127		45,841	53,324	99.7%
3200 State Grants	-	514,501		-	-		486,438	486,438	
3900 On-Behalf Payments	3,687,631	3,691,276	100.1%	3,475,939	3,687,631	95.8%	3,471,962	3,494,478	73.5%
4500 Federal Grants Through State	60,989,038	54,080,517	88.7%	63,394,064	55,298,421	79.2%	59,420,670	53,236,062	73.3%
4950 Donated Commodities	-	-		-	3,221,004		-	3,374,732	
5210 Operating Transfers In	-	44,497		-	2,998,602		-	2,984,903	
<b>Total Revenues</b>	<b>70,776,669</b>	<b>61,421,147</b>	<b>86.8%</b>	<b>72,800,003</b>	<b>68,991,074</b>	<b>94.8%</b>	<b>71,363,621</b>	<b>67,689,412</b>	<b>94.9%</b>
<b>Non-Operating Funds</b>									
<b>Beginning Balance</b>	<b>(3,083,544)</b>	<b>(3,083,544)</b>	<b>100.0%</b>	<b>18,410,461</b>	<b>18,410,461</b>	<b>100.0%</b>	<b>19,036,564</b>	<b>19,036,564</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>									
3100 Food Service Operation	101,322,831	59,280,775	58.5%	89,069,707	86,834,666	61.5%	89,478,610	64,666,429	47.8%
5100 Debt Service	-	1,123,900		-	-		1,137,583	-	100.0%
5200 Operating Transfers Out	3,360,000	3,292,185	98.0%	3,394,000	3,650,413	83.7%	3,994,563	3,649,086	64.8%
<b>Total Expenditures</b>	<b>104,682,831</b>	<b>63,696,860</b>	<b>60.8%</b>	<b>92,463,707</b>	<b>90,485,079</b>	<b>97.9%</b>	<b>94,610,756</b>	<b>68,315,515</b>	<b>72.2%</b>
<b>Ending Fund Balance</b>	<b>(36,989,706)</b>	<b>(5,359,257)</b>		<b>(1,253,243)</b>	<b>(3,083,544)</b>		<b>(4,210,570)</b>	<b>18,410,461</b>	

As of June 30, 2018

**Daycare Operations Enterprise Fund (52) Balance Sheet**

Assets			Liabilities		
	Due From Other Funds	415,670		Unfunded Pension Liability	(432,466)
	Deferred Outflows - Pension Contributions	<u>85,155</u>		Deferred Inflows - Pension Investments	<u>(11,368)</u>
<b>Total Assets</b>		<u><u>500,825</u></u>	<b>Total Liabilities</b>		(443,834)
			Fund Balance		
				Beginning Balance	(13,280)
				Revenues	(352,394)
				Expenditures	<u>308,683</u>
			<b>Total Fund Balance</b>		<u>(56,991)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(500,825)</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>(57,985)</u>		Beginning Balance	(40,672)
<b>Total Liabilities</b>		<u><u>(57,985)</u></u>		Revenues	(57,527)
				Expenditures	<u>156,184</u>
			<b>Total Fund Balance</b>		<u>57,985</u>
			<b>Total Liabilities and Fund Balance</b>		<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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>Daycare Operations Enterprise Fund</b>									
<b>Daycare Operations Revenues</b>									
1800 Daycare Fees	85,677	3,827	4.5%	66,196	66,756	86.5%	19,014	22,764	14.6%
3200 State Grants	268,612	303,728	113.1%	176,296	307,840	150.3%	410,824	497,633	121.0%
3900 On-Behalf Payments	44,792	44,839	100.1%	42,101	44,792	95.6%	47,964	42,140	71.2%
<b>Total Revenues</b>	<b>399,081</b>	<b>352,394</b>	<b>88.3%</b>	<b>284,593</b>	<b>419,388</b>	<b>147.4%</b>	<b>477,802</b>	<b>562,537</b>	<b>117.7%</b>
<b>Non-Operating Funds</b>									
Beginning Balance	13,280	13,280	100.0%	246,382	246,382	100.0%	112,561	112,561	100.0%
<b>Daycare Operations Expenditures</b>									
3200 Daycare Operations	771,039	308,683	40.0%	651,835	652,490	57.2%	709,373	428,716	45.7%
<b>Total Expenditures</b>	<b>771,039</b>	<b>308,683</b>	<b>40.0%</b>	<b>651,835</b>	<b>652,490</b>	<b>100.1%</b>	<b>709,373</b>	<b>428,716</b>	<b>60.4%</b>
<b>Ending Fund Balance</b>	<b>(358,678)</b>	<b>56,991</b>		<b>(120,860)</b>	<b>13,280</b>		<b>(119,010)</b>	<b>246,382</b>	
<b>Enterprise Programs Fund</b>									
<b>Enterprise Programs Revenues</b>									
1800 Daycare Fees	21,700	15,905	73.3%	38,543	20,643	53.6%	20,096	32,096	114.2%
1900 Local Contributions	35,390	37,630	106.3%	-	30,075		22,955	35,750	124.5%
3900 On-Behalf Payments	3,987	3,992	100.1%	4,627	3,987	95.5%	9,185	4,627	74.0%
5210 Operating Transfers In	95,000	-	0.0%	93,175	101,343	0.0%	97,170	95,170	3.6%
<b>Total Revenues</b>	<b>156,077</b>	<b>57,527</b>	<b>36.9%</b>	<b>136,345</b>	<b>156,048</b>	<b>114.5%</b>	<b>149,406</b>	<b>167,643</b>	<b>112.2%</b>
<b>Non-Operating Funds</b>									
Beginning Balance	40,672	40,672	100.0%	27,140	27,140	100.0%	16,073	16,073	100.0%
<b>Enterprise Programs Expenditures</b>									
1100 Instruction	107,061	108,541	101.4%	112,804	103,722	78.1%	122,529	112,412	77.3%
2200 Instructional Staff Support	66,242	21,476	32.4%	18,606	613	77.2%	26,856	4,556	42.9%
3300 Community Services	25,687	26,167	101.9%	57,676	38,181	53.4%	37,473	39,608	92.4%
<b>Total Expenditures</b>	<b>198,990</b>	<b>156,184</b>	<b>78.5%</b>	<b>189,086</b>	<b>142,516</b>	<b>75.4%</b>	<b>186,858</b>	<b>156,576</b>	<b>83.8%</b>
<b>Ending Fund Balance</b>	<b>(2,241)</b>	<b>(57,985)</b>		<b>(25,601)</b>	<b>40,672</b>		<b>(21,379)</b>	<b>27,140</b>	

As of June 30, 2018

**Adult Education Enterprise Fund (54) Balance Sheet**

Assets			Liabilities		
	Cash	226,295		Due To Other Funds	(13,621)
	Deferred Outflows - Pension Contributions	<u>20,521</u>		Accounts Payable	(133)
<b>Total Assets</b>		<u><u>246,817</u></u>		Unfunded Pension Liabilities	(28,086.32)
				Deferred Inflows - Pension Investments	<u>(6,824)</u>
			<b>Total Liabilities</b>		(48,663)
			Fund Balance		
			Beginning Balance		(158,393)
			Revenues		(212,402)
			Expenditures		<u>172,641</u>
			<b>Total Fund Balance</b>		<u>(198,154)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(246,817)</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	432,237		Unfunded Pension Liabilities	(762,823)
	Deferred Outflows - Pension Contributions	<u>160,777</u>		Deferred Inflows - Pension Investments	<u>(24,343)</u>
<b>Total Assets</b>		<u><u>593,014</u></u>	<b>Total Liabilities</b>		(787,165)
			Fund Balance		
			Beginning Balance		268,966
			Revenues		(1,036,509)
			Expenditures		<u>961,694</u>
			<b>Total Fund Balance</b>		<u>194,151</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(593,014)</u></u>

Tuition Preschool Fund operates tuition-based preschools in numerous schools. - 19 -

	2017 - 2018 School Year			2016 - 2017 School Year			2015 - 2016 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>Adult Education Enterprise Fund</b>									
<b>Adult Education Revenues</b>									
1500 Interest Income	2,291	2,579	112.6%	848	1,326	136.9%	465	607	128.0%
1800 Daycare Fees	277,076	175,142	63.2%	283,617	230,087	79.2%	305,139	300,487	91.4%
3900 On-Behalf Payments	34,618	34,681	100.2%	38,142	34,618	96.3%	77,780	38,457	75.3%
<b>Total Revenues</b>	<b>313,985</b>	<b>212,402</b>	<b>67.6%</b>	<b>322,607</b>	<b>266,031</b>	<b>82.5%</b>	<b>383,384</b>	<b>339,551</b>	<b>88.6%</b>
<b>Non-Operating Funds</b>									
Beginning Balance	158,393	158,393	100.0%	86,409	86,409	100.0%	12,029	12,029	100.0%
<b>Adult Education Expenditures</b>									
1100 Instruction	30,627	28,976	94.6%	24,936	26,404	89.9%	42,727	42,663	103.5%
2200 Instructional Staff Support	450,475	138,746	30.8%	458,206	167,184	47.0%	480,053	217,521	50.0%
5200 Operating Transfers Out	5,000	4,919	98.4%	5,000	459	9.2%	5,000	4,987	99.7%
<b>Total Expenditures</b>	<b>486,102</b>	<b>172,641</b>	<b>35.5%</b>	<b>488,142</b>	<b>194,047</b>	<b>39.8%</b>	<b>527,780</b>	<b>265,171</b>	<b>50.2%</b>
<b>Ending Fund Balance</b>	<b>(13,724)</b>	<b>198,154</b>		<b>(79,126)</b>	<b>158,393</b>		<b>(132,367)</b>	<b>86,409</b>	
<b>Tuition Preschool Enterprise Fund</b>									
<b>Tuition Preschool Revenues</b>									
1300 Tuition	888,660	890,061	100.2%	804,037	902,635	109.6%	717,604	739,239	74.8%
3900 On-Behalf Payments	146,311	146,448	100.1%	121,392	146,311	96.2%	108,593	122,302	73.9%
5210 Operating Transfers In	-	-		-	-		-	24,230	
<b>Total Revenues</b>	<b>1,034,971</b>	<b>1,036,509</b>	<b>100.1%</b>	<b>925,429</b>	<b>1,048,946</b>	<b>113.3%</b>	<b>826,197</b>	<b>885,771</b>	<b>107.2%</b>
<b>Non-Operating Funds</b>									
Beginning Balance	(268,966)	(268,966)	100.0%	-	-		-	-	
<b>Tuition Preschool Expenditures</b>									
1100 Instruction	1,182,814	959,446	81.1%	982,014	1,317,912	83.5%	856,990	885,771	70.7%
2600 Plant Operations & Maintenance	2,250	2,248	99.9%	-	-		-	-	
<b>Total Expenditures</b>	<b>1,185,064</b>	<b>961,694</b>	<b>81.2%</b>	<b>982,014</b>	<b>1,317,912</b>	<b>134.2%</b>	<b>856,990</b>	<b>885,771</b>	<b>103.4%</b>
<b>Ending Fund Balance</b>	<b>(419,059)</b>	<b>(194,151)</b>		<b>(56,585)</b>	<b>(268,966)</b>		<b>(30,793)</b>	<b>-</b>	

As of June 30, 2018

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	755,012	Due to Other Funds	(2,426)
Investments	1,308,767		
Due From Other Funds	693,328	<b>Total Liabilities</b>	(2,426)
<b>Total Assets</b>	<u>2,757,107</u>	Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(2,311,666)
		Expenditures	2,341,818
		<b>Total Fund Balance</b>	(2,754,681)
		<b>Total Liabilities and Fund Balance</b>	<u>(2,757,107)</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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
<b>Trust &amp; Agency Funds</b>									
<b>Trust &amp; Agency Revenues</b>									
1500 Interest Income	13,652	18,914	138.5%	24,700	2,990	9.1%	26,368	1,734	8.0%
1900 Local Contributions	2,120,538	2,292,752	108.1%	3,168,800	3,396,572	100.4%	2,489,916	836,604	86.4%
<b>Total Revenues</b>	<b>2,134,190</b>	<b>2,311,666</b>	<b>108.3%</b>	<b>3,193,500</b>	<b>3,399,562</b>	<b>106.5%</b>	<b>2,516,284</b>	<b>838,338</b>	<b>33.3%</b>
<b>Non-Operating Funds</b>									
Beginning Balance	2,784,833	2,784,833	100.0%	1,898,980	1,898,980	100.0%	1,909,688	1,909,718	100.0%
<b>Trust &amp; Agency Expenditures</b>									
3300 Trust & Agency Expenditures	4,317,630	2,341,818	54.2%	3,768,380	2,513,709	60.5%	2,339,630	849,046	38.0%
<b>Total Expenditures</b>	<b>4,317,630</b>	<b>2,341,818</b>	<b>54.2%</b>	<b>3,768,380</b>	<b>2,513,709</b>	<b>66.7%</b>	<b>2,339,630</b>	<b>849,046</b>	<b>36.3%</b>
<b>Ending Fund Balance</b>	<b>601,393</b>	<b>2,754,681</b>		<b>1,324,100</b>	<b>2,784,833</b>		<b>2,086,342</b>	<b>1,899,010</b>	