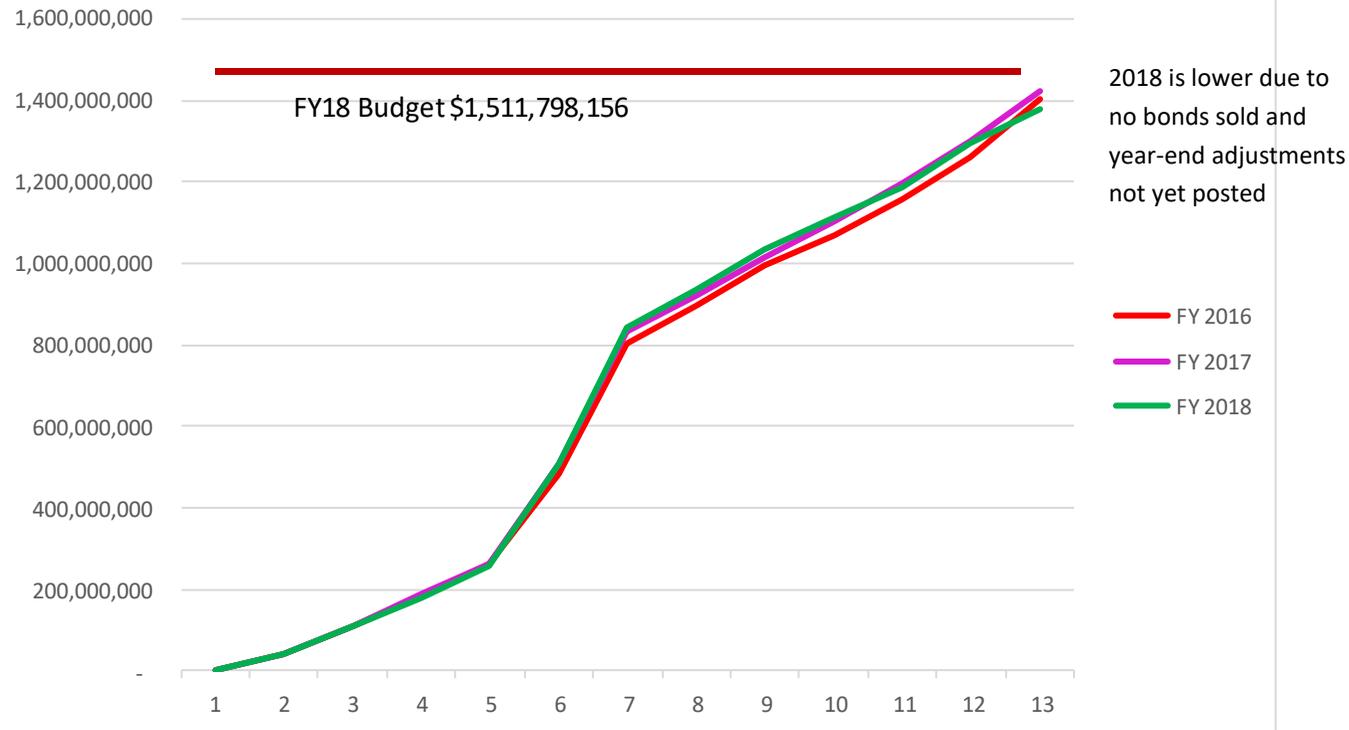
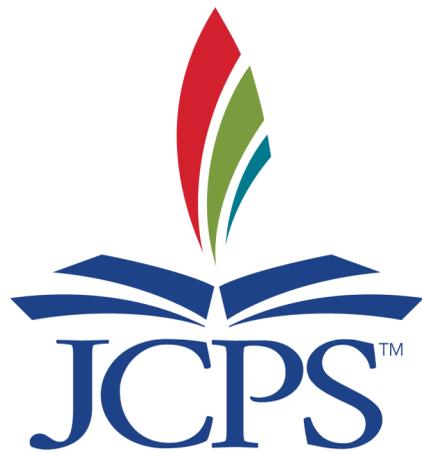
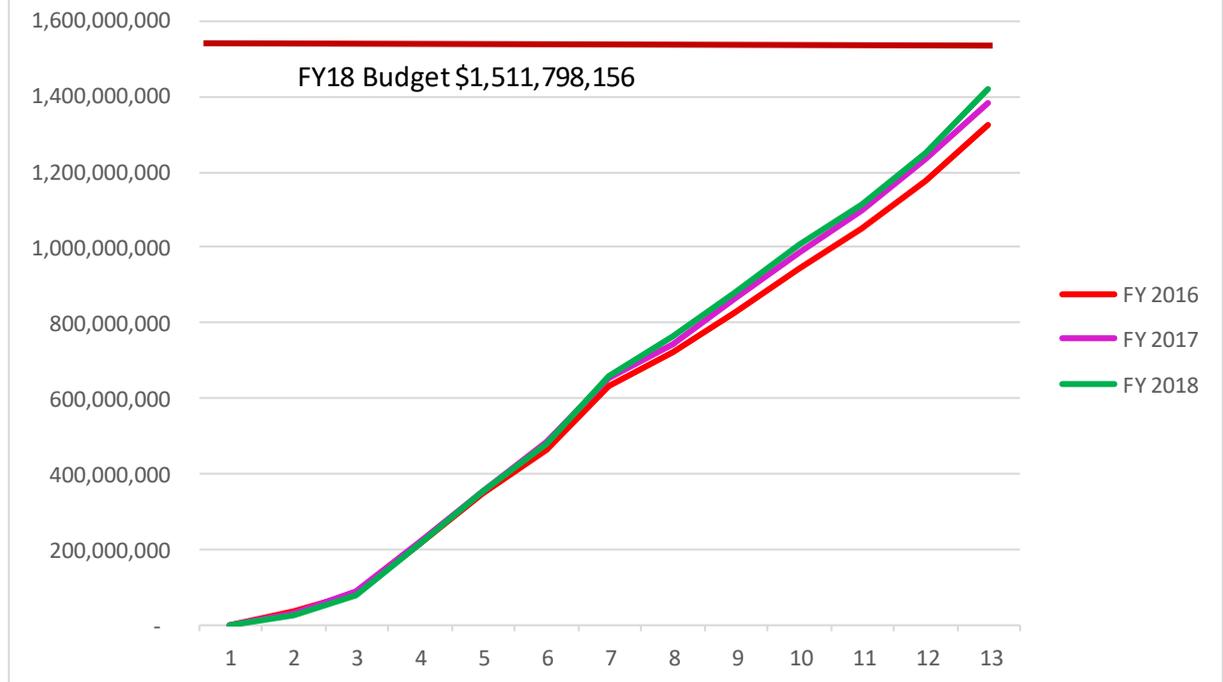


Comparative Revenues by Month (All Funds)



June (Unaudited) Financial Report

Comparative Expenditures by Month (All Funds)



JCPSTM
JEFFERSON COUNTY PUBLIC SCHOOLS

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	%
All Funds Revenues									
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%
Total Revenues	1,456,998,292	1,360,283,771	93.4%	1,450,284,347	1,449,482,022	99.9%	1,378,823,406	1,422,024,248	103.1%
Non-Operating Funds									
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%
All Funds Expenditures									
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%
Total Expenditures	1,645,835,790	1,428,383,689	86.8%	1,606,290,683	1,452,167,427	90.4%	1,526,439,167	1,390,699,394	91.1%
Ending Fund Balance	84,526,946	205,264,526		119,808,441	273,364,444		97,109,234	276,049,849	

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>	Total Liabilities	(170,934,676)
Total Assets	<u>299,515,547</u>	Fund Balance	
		Beginning Balance	(153,608,045)
		Revenues	(1,071,028,062)
		Expenditures	<u>1,096,055,236</u>
		Total Fund Balance	<u>(128,580,871)</u>
		Total Liabilities and Fund Balance	<u>(299,515,547)</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	%
District Administration (Superintendent, Board)									
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%
2300 District Administration	5,944,734	5,145,439	86.6%	5,270,753	5,012,572	92.0%	4,955,046	4,372,005	88.2%
School Administration (Principal's Office)									
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%
2400 School Administration	96,020,743	90,206,413	93.9%	92,989,169	87,739,313	94.0%	90,785,965	85,905,328	94.6%
Business Support (Finance, Human Resources, IT)									
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%
2500 Business Support	46,039,523	42,920,215	93.2%	42,936,987	42,189,988	89.7%	46,651,112	40,627,214	87.1%

	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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)									
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%
2600 Plant Operations & Maintenance	132,571,888	113,313,535	85.5%	119,439,581	108,380,891	89.6%	122,445,392	109,725,438	89.6%
Transportation (Buses, Student Activity Buses)									
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%
2700 Transportation	86,387,935	87,992,080	101.9%	82,248,943	76,999,033	95.2%	85,196,449	74,605,717	87.6%
Other Instructional Support (Teacherpreneur)									
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%
2900 Other Instruction Support	31,929	35,645	111.6%	32,014	32,858	102.6%	30,557	31,659	103.6%
Food Service (School Cafeteria Operation)									
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%
3100 Food Service	12,000	-	0.0%	12,000	20,286	169.1%	67,996	10,599	15.6%

	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	%	
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)										
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%
3300	Community Services	2,929,622	2,782,793	95.0%	2,703,651	2,510,854	97.8%	2,776,102	2,517,609	90.7%
Architectural & Engineering (District Supervising Architects)										
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%	-	-	
4300	Architectural & Engineering	1,067,475	1,035,124	97.0%	960,261	984,226	102.5%	2,427,243	927,225	38.2%
5200	Operating Transfers Out	1,570,802	1,984,847	126.4%	1,963,040	5,053,901	252.7%	2,512,675	5,407,440	215.2%
5300	Contingency	93,706,223	-	0.0%	100,272,203	-	0.0%	72,174,419	-	0.0%
Total Expenditures		1,234,526,692	1,096,055,236	88.8%	1,207,837,372	1,052,527,208	87.1%	1,148,711,612	1,039,237,330	90.5%
Ending Fund Balance		3,698,714	128,580,871		(598,568)	153,608,045		4,071,927	132,975,573	

As of June 30, 2018

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	28,946,320	Accounts Payable	(459,928)
Accounts Receivable	<u>310,410</u>	Due To Other Funds	<u>(29,862,812)</u>
Total Assets	<u><u>29,256,730</u></u>	Total Liabilities	(30,322,740)
		Fund Balance	
		Beginning Balance	(12,971,802)
		Revenues	(119,539,644)
		Expenditures	<u>133,577,456</u>
		Total Fund Balance	<u>1,066,010</u>
		Total Liabilities and Fund Balance	<u><u>(29,256,730)</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 (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	2,565,108		Due To Other Funds	(178,581)
	<u>2,565,108</u>		Accounts Payable	<u>(69,012)</u>
Total Assets	<u><u>2,565,108</u></u>		Total Liabilities	<u><u>(247,593)</u></u>
			Fund Balance	
			Beginning Balance	(1,340,178)
			Revenues	(3,720,668)
			Expenditures	<u>2,743,331</u>
			Total Fund Balance	<u><u>(2,317,515)</u></u>
			Total Liabilities and Fund Balance	<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>
Total Fund Balance	<u><u>-</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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
District Activity Funds									
District Activity Funds Revenues									
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%
Total Revenues	3,304,592	3,720,668	112.6%	2,216,659	2,505,822	113.0%	1,457,653	1,636,884	112.3%
Non-Operating Funds									
Beginning Balance	1,340,178	1,340,178	100.0%	940,174	940,174	100.0%	611,741	611,741	100.0%
District Activity Funds Expenditures									
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%
Total Expenditures	5,345,242	2,743,331	51.3%	3,368,251	2,105,818	62.5%	2,363,976	1,308,451	55.3%
Ending Fund Balance	(700,472)	2,317,515		(211,418)	1,340,178		(17,645)	940,174	-5328.3%
Capital Outlay									
Capital Outlay Revenues									
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%
Total 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%
Capital Outlay Expenditures									
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%
Total Expenditures	8,727,000	8,697,469	99.7%	8,727,000	8,715,087	99.9%	8,730,000	8,718,544	99.9%
Ending Fund Balance	-	-		-	-		-	-	

As of June 30, 2018

Building Fund (320) Balance Sheet

Assets			Fund Balance	
Due From Other Funds	9,459,699		Beginning Balance	(1,092,049)
Total Assets	<u>9,459,699</u>		Revenues	(37,436,917)
			Expenditures	<u>29,069,267</u>
			Total Fund Balance	<u>(9,459,699)</u>
			Total Liabilities and Fund Balance	<u>(9,459,699)</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>
Total Assets	<u>74,654,552</u>		Total Liabilities	(6,080,534)
			Fund Balance	
			Beginning Balance	(104,707,702)
			Revenues	(4,815,580)
			Expenditures	<u>40,949,264</u>
			Total Fund Balance	<u>(68,574,018)</u>
			Total Liabilities and Fund Balance	<u>(74,654,552)</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	%
Building Fund									
Building Fund Revenues									
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%
Total Revenues	34,680,000	37,436,917	107.9%	34,680,000	35,478,080	102.3%	32,950,714	33,907,748	102.9%
Non-Operating Funds									
Beginning Balance	1,092,049	1,092,049	100.0%	7,338,517	7,338,517	100.0%	243,712	243,712	100.0%
Building Fund Expenditures									
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%
Total Expenditures	34,680,000	29,069,267	83.8%	34,680,000	41,724,548	120.3%	32,950,714	26,812,943	81.4%
Ending Fund Balance	1,092,049	9,459,699		7,338,517	1,092,049		243,712	7,338,517	
Construction Fund									
Construction Fund Revenues									
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	
Total Revenues	55,000,000	4,815,580	8.8%	52,307,004	64,103,271	122.6%	34,000,000	63,670,901	187.3%
Non-Operating Funds									
Beginning Balance	104,707,702	104,707,702		99,415,706	99,415,706		92,954,598	92,954,598	
Construction Fund Expenditures									
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	
Total Expenditures	55,423,103	40,949,264	73.9%	52,307,004	58,811,275	112.4%	42,000,000	57,209,793	136.2%
Ending Fund Balance	104,284,599	68,574,018		99,415,706	104,707,702		84,954,598	99,415,706	

As of June 30, 2018

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(49,653,786)
Expenditures	49,653,786
	<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	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	6,781,075	Deferred Inflows - Pension Investments	(801,330)
	<hr/>		<hr/>
Total Assets	39,267,882	Total Liabilities	(44,627,139)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	3,083,544
		Revenues	(61,421,147)
		Expenditures	63,696,860
			<hr/>
		Total Fund Balance	5,359,257
			<hr/>
		Total Liabilities and Fund Balance	(39,267,882)
			<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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%	
Debt Service Fund										
Debt Service Fund Revenues										
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%
Total Revenues		52,370,714	49,653,786	94.8%	52,370,714	47,440,323	90.6%	50,530,714	46,717,052	92.5%
Debt Service Expenditures										
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%
Total Expenditures		52,370,714	49,653,786	94.8%	52,370,714	47,440,323	90.6%	50,530,714	46,717,052	92.5%
Ending Fund Balance		-	-		-	-		-	-	
Food Service Enterprise Fund										
Food Service Revenues										
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	
Total Revenues		70,776,669	61,421,147	86.8%	72,800,003	68,991,074	94.8%	71,363,621	67,689,412	94.9%
Non-Operating Funds										
Beginning Balance		(3,083,544)	(3,083,544)	100.0%	18,410,461	18,410,461	100.0%	19,036,564	19,036,564	100.0%
Food Service Expenditures										
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%
Total Expenditures		104,682,831	63,696,860	60.8%	92,463,707	90,485,079	97.9%	94,610,756	68,315,515	72.2%
Ending Fund Balance		(36,989,706)	(5,359,257)		(1,253,243)	(3,083,544)		(4,210,570)	18,410,461	

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>
Total Assets	<u><u>500,825</u></u>	Total Liabilities	(443,834)
		Fund Balance	
		Beginning Balance	(13,280)
		Revenues	(352,394)
		Expenditures	<u>308,683</u>
		Total Fund Balance	<u>(56,991)</u>
		Total Liabilities and Fund Balance	<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)
Total Liabilities	<u><u>(57,985)</u></u>	Revenues	(57,527)
		Expenditures	<u>156,184</u>
		Total Fund Balance	<u>57,985</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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Daycare Operations Enterprise Fund									
Daycare Operations Revenues									
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%
Total Revenues	399,081	352,394	88.3%	284,593	419,388	147.4%	477,802	562,537	117.7%
Non-Operating Funds									
Beginning Balance	13,280	13,280	100.0%	246,382	246,382	100.0%	112,561	112,561	100.0%
Daycare Operations Expenditures									
3200 Daycare Operations	771,039	308,683	40.0%	651,835	652,490	57.2%	709,373	428,716	45.7%
Total Expenditures	771,039	308,683	40.0%	651,835	652,490	100.1%	709,373	428,716	60.4%
Ending Fund Balance	(358,678)	56,991		(120,860)	13,280		(119,010)	246,382	
Enterprise Programs Fund									
Enterprise Programs Revenues									
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%
Total Revenues	156,077	57,527	36.9%	136,345	156,048	114.5%	149,406	167,643	112.2%
Non-Operating Funds									
Beginning Balance	40,672	40,672	100.0%	27,140	27,140	100.0%	16,073	16,073	100.0%
Enterprise Programs Expenditures									
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%
Total Expenditures	198,990	156,184	78.5%	189,086	142,516	75.4%	186,858	156,576	83.8%
Ending Fund Balance	(2,241)	(57,985)		(25,601)	40,672		(21,379)	27,140	

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)
Total Assets		<u><u>246,817</u></u>		Unfunded Pension Liabilities	(28,086.32)
				Deferred Inflows - Pension Investments	<u>(6,824)</u>
			Total Liabilities		(48,663)
			Fund Balance		
			Beginning Balance	(158,393)	
			Revenues	(212,402)	
			Expenditures	<u>172,641</u>	
			Total Fund Balance		<u>(198,154)</u>
			Total Liabilities and Fund Balance		<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>
Total Assets		<u><u>593,014</u></u>	Total Liabilities		(787,165)
			Fund Balance		
			Beginning Balance	268,966	
			Revenues	(1,036,509)	
			Expenditures	<u>961,694</u>	
			Total Fund Balance		<u>194,151</u>
			Total Liabilities and Fund Balance		<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	%
Adult Education Enterprise Fund									
Adult Education Revenues									
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%
Total Revenues	313,985	212,402	67.6%	322,607	266,031	82.5%	383,384	339,551	88.6%
Non-Operating Funds									
Beginning Balance	158,393	158,393	100.0%	86,409	86,409	100.0%	12,029	12,029	100.0%
Adult Education Expenditures									
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%
Total Expenditures	486,102	172,641	35.5%	488,142	194,047	39.8%	527,780	265,171	50.2%
Ending Fund Balance	(13,724)	198,154		(79,126)	158,393		(132,367)	86,409	
Tuition Preschool Enterprise Fund									
Tuition Preschool Revenues									
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	
Total Revenues	1,034,971	1,036,509	100.1%	925,429	1,048,946	113.3%	826,197	885,771	107.2%
Non-Operating Funds									
Beginning Balance	(268,966)	(268,966)	100.0%	-	-		-	-	
Tuition Preschool Expenditures									
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%	-	-		-	-	
Total Expenditures	1,185,064	961,694	81.2%	982,014	1,317,912	134.2%	856,990	885,771	103.4%
Ending Fund Balance	(419,059)	(194,151)		(56,585)	(268,966)		(30,793)	-	

As of June 30, 2018

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	755,012	Due to Other Funds	<u>(2,426)</u>
Investments	1,308,767		
Due From Other Funds	<u>693,328</u>	Total Liabilities	(2,426)
Total Assets	<u><u>2,757,107</u></u>	Fund Balance	
		Beginning Balance	(2,784,833)
		Revenues	(2,311,666)
		Expenditures	<u>2,341,818</u>
		Total Fund Balance	<u>(2,754,681)</u>
		Total Liabilities and Fund Balance	<u><u>(2,757,107)</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 (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Trust & Agency Funds									
Trust & Agency Revenues									
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%
Total Revenues	2,134,190	2,311,666	108.3%	3,193,500	3,399,562	106.5%	2,516,284	838,338	33.3%
Non-Operating Funds									
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%
Trust & Agency Expenditures									
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%
Total Expenditures	4,317,630	2,341,818	54.2%	3,768,380	2,513,709	66.7%	2,339,630	849,046	36.3%
Ending Fund Balance	601,393	2,754,681		1,324,100	2,784,833		2,086,342	1,899,010	