

School District of
Jefferson County

Financial Emergency Board

May 19, 2017

School District of Jefferson County Financial Emergency Board 2017

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Tab 1

Jefferson County School District
 Fiscal Year 2016-2017
 General Operating Fund Revenues and Expenditures at April 30, 2017 at 5/2/17
 Percent of Year Completed: - 83%
 Monthly Budget Summary - April 2017

	Original Budget	Budget Amendments	Revised Budget	Y-T- D Incomes	Budget % Received	Projected Year End	Projected Over/Under Revised Budget
Revenues							
Local Sources	\$3,375,925.00	\$155,997.48	\$3,531,922.48	\$3,249,163.69	91.99%	\$3,531,922.48	\$0.00
State Sources	\$3,852,004.00	(\$147,381.00)	\$3,704,623.00	\$2,753,087.05	74.31%	\$3,704,623.00	\$0.00
Federal Sources	\$136,912.00	\$145,066.20	\$281,978.20	\$218,555.61	77.51%	\$281,978.20	\$0.00
Other Sources	\$200,010.00	\$0.00	\$200,010.00	\$25,010.00	12.50%	\$200,010.00	\$0.00
Total Revenues	\$7,564,851.00	\$153,682.68	\$7,718,533.68	\$6,245,816.35	80.92%	\$7,718,533.68	\$0.00

	Original Budget	Budget Amendments	Revised Budget	Y-T- D Expenditures	Budget % Expended	Projected Year End	Projected Over/Under Revised Budget
Expenditures							
Instructional	\$3,289,099.00	\$0.00	\$3,289,099.00	\$2,506,513.40	76.21%	\$3,289,099.00	\$0.00
Pupil Services	\$207,387.00	\$0.00	\$207,387.00	\$89,364.07	43.09%	\$207,387.00	\$0.00
Instructional Media Services	\$52,505.00	\$0.00	\$52,505.00	\$45,335.56	86.35%	\$52,505.00	\$0.00
Instruction & Curriculum Development	\$11,164.00	\$23,275.84	\$34,439.84	\$11,291.96	32.79%	\$34,439.84	\$0.00
Instructional Staff Training	\$309,586.00	\$5,818.96	\$315,404.96	\$146,735.34	46.52%	\$315,404.96	\$0.00
Instructional Related Technology	\$674,625.00	\$0.00	\$674,625.00	\$210,499.85	31.20%	\$674,625.00	\$0.00
Board	\$345,099.00	\$0.00	\$345,099.00	\$327,569.49	94.92%	\$345,099.00	\$0.00
General Administration	\$401,269.00	(\$59,393.95)	\$341,875.05	\$329,660.27	96.43%	\$341,875.05	\$0.00
School Administration	\$483,104.00	(\$53,892.64)	\$429,211.36	\$383,341.19	89.31%	\$429,211.36	\$0.00
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
Fiscal Services	\$222,494.00	\$0.00	\$222,494.00	\$178,741.64	80.34%	\$222,494.00	\$0.00
Food Services	\$165.00	\$0.00	\$165.00	\$164.12	99.47%	\$165.00	\$0.00
Central Services	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
Pupil Transportation Services	\$491,841.00	(\$13,770.00)	\$478,071.00	\$377,344.75	78.93%	\$478,071.00	\$0.00
Operation of Plant	\$615,429.00	(\$44,405.00)	\$571,024.00	\$591,080.10	103.51%	\$571,024.00	\$0.00
Maintenance of Plant	\$205,257.00	\$0.00	\$205,257.00	\$165,656.05	80.71%	\$205,257.00	\$0.00
Administrative Technology Services	\$141,469.00	\$30,000.00	\$171,469.00	\$158,777.06	92.60%	\$171,469.00	\$0.00
Total Expenditures	\$7,450,493.00	(\$112,366.79)	\$7,338,126.21	\$5,522,074.85	75.25%	\$7,338,126.21	

FY 2016-2017 Remaining Fund Balance		\$380,407.47
FY 2015-2016 Ending Fund Balance	\$	354,452.01
Total		\$734,859.48

	Revised Approved Budget	Budget Amendments	Amended Budget	
Budget				
Fund Balance 7-1-16				
Non Spendable	\$36,908.36		\$36,908.36	
Restricted	\$428,185.13		\$446,522.43	
Committed	\$0.00			
Assigned	\$0.00			
Unassigned Fund Balance	(\$110,641.48)		\$251,428.69	3.26%
	\$ 354,452.01		\$734,859.48	

3% Assigned & Unassigned Fund Balance Required \$231,556.01 \$ 19,872.68

Jefferson County School District
 Fiscal Year 2016-2017
 General Operating Fund Revenues and Expenditures at April 30, 2017 at 5/2/17
 Percent of Year Completed: - 83%
 Monthly Budget Summary - April 2017

	Original Budget	Budget Amendments	Revised Budget	Y-T-D Incomes	Budget % Received	Projected Year End	Projected Over/Under Revised Budget	Pro Forma
Revenues								
Local Sources	\$3,375,925.00	\$155,997.48	\$3,531,922.48	\$3,249,163.69	91.99%	\$3,531,922.48	\$0.00	
State Sources	\$3,852,004.00	(\$147,381.00)	\$3,704,623.00	\$2,753,087.05	74.31%	\$3,704,623.00	\$0.00	
Federal Sources	\$136,912.00	\$145,066.20	\$281,978.20	\$218,555.61	77.51%	\$281,978.20	\$0.00	
Other Sources	\$200,010.00	\$0.00	\$200,010.00	\$25,010.00	12.50%	\$200,010.00	\$0.00	56,618.00
Total Revenues	\$7,564,851.00	\$153,682.68	\$7,718,533.68	\$6,245,816.35	80.92%	\$7,718,533.68	\$0.00	56,618.00
Expenditures								
Instructional	\$3,289,099.00	\$0.00	\$3,289,099.00	\$2,506,513.40	76.21%	\$3,289,099.00	\$0.00	
Pupil Services	\$207,387.00	\$0.00	\$207,387.00	\$89,364.07	43.09%	\$207,387.00	\$0.00	
Instructional Media Services	\$52,505.00	\$0.00	\$52,505.00	\$45,335.56	86.35%	\$52,505.00	\$0.00	
Instruction & Curriculum Development	\$11,164.00	\$23,275.84	\$34,439.84	\$11,291.96	32.79%	\$34,439.84	\$0.00	
Instructional Staff Training	\$309,586.00	\$5,818.96	\$315,404.96	\$146,735.34	46.52%	\$315,404.96	\$0.00	
Instructional Related Technology	\$674,625.00	\$0.00	\$674,625.00	\$210,499.85	31.20%	\$674,625.00	\$0.00	
Board	\$345,099.00	\$0.00	\$345,099.00	\$327,569.49	94.92%	\$345,099.00	\$0.00	
General Administration	\$401,269.00	(\$59,393.95)	\$341,875.05	\$329,660.27	96.43%	\$341,875.05	\$0.00	
School Administration	\$483,104.00	(\$53,892.64)	\$429,211.36	\$383,341.19	89.31%	\$429,211.36	\$0.00	
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
Fiscal Services	\$222,494.00	\$0.00	\$222,494.00	\$178,741.64	80.34%	\$222,494.00	\$0.00	
Food Services	\$165.00	\$0.00	\$165.00	\$164.12	99.47%	\$165.00	\$0.00	
Central Services	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$ 32,629.87
Pupil Transportation Services	\$491,841.00	(\$13,770.00)	\$478,071.00	\$377,344.75	78.93%	\$478,071.00	\$0.00	
Operation of Plant	\$615,429.00	(\$44,405.00)	\$571,024.00	\$591,080.10	103.51%	\$571,024.00	\$0.00	\$ 45,531.13
Maintenance of Plant	\$205,257.00	\$0.00	\$205,257.00	\$165,656.05	80.71%	\$205,257.00	\$0.00	
Administrative Technology Services	\$141,469.00	\$30,000.00	\$171,469.00	\$158,777.06	92.60%	\$171,469.00	\$0.00	\$ 32,835.06
Terminal Leave								\$ 555,771.60
Audit Finding 2016-004								\$ 33,363.00
Property and Casualty Insurance								\$ 56,618.00
Total Expenditures	\$7,450,493.00	(\$112,366.79)	\$7,338,126.21	\$5,522,074.85	75.25%	\$7,338,126.21	\$0.00	\$ 756,748.66
FY 2016-2017 Remaining Fund Balance			\$380,407.47					\$ (319,723.19)
FY 2015-2016 Ending Fund Balance			\$ 354,452.01					\$ 381,686.23
Total			\$734,859.48					\$ 61,963.04
	Revised Approved Budget	Amendments	Amended Budget					
Budget								
Fund Balance 7-1-16								
Non Spendable	\$36,908.36		\$36,908.36					\$ 36,908.36
Restricted	\$428,185.13		\$446,522.43					\$ 396,162.77
Committed	\$0.00							
Assigned	\$0.00							
Unassigned Fund Balance	(\$110,641.48)		\$251,428.69	3.26%				\$ (371,108.09) -4.81%
	\$ 354,452.01		\$734,859.48					\$ 61,963.04
3% Assigned & Unassigned Fund Balance Required		\$231,556.01		\$ 19,872.68				

As of March 31, 2017

Draft not Approved by the Board

Jefferson County School District

Fiscal Year 2016-2017

General Operating Fund Revenues and Expenditures at March 31, 2017 at 4/5/17

Percent of Year Completed: - 75%

Monthly Budget Summary - March 2017

	Original Budget	Budget Amendments	Revised Budget	Y-T- D Incomes	Budget % Received	Projected Year End	Projected Over/Under Revised Budget
Revenues							
Local Sources	\$3,375,925.00	\$155,997.48	\$3,531,922.48	\$3,048,101.92	86.30%	\$3,531,922.48	\$0.00
State Sources	\$3,852,004.00	(\$147,381.00)	\$3,704,623.00	\$2,483,966.57	67.05%	\$3,704,623.00	\$0.00
Federal Sources	\$136,912.00	\$145,066.20	\$281,978.20	\$205,181.71	72.77%	\$281,978.20	\$0.00
Other Sources	\$200,010.00	\$0.00	\$200,010.00	\$10.00	0.00%	\$200,010.00	\$0.00
Total Revenues	\$7,564,851.00	\$153,682.68	\$7,718,533.68	\$5,737,260.20	74.33%	\$7,718,533.68	\$0.00

	Original Budget	Budget Amendments	Revised Budget	Y-T- D Expenditures	Budget % Expended	Projected Year End	Projected Over/Under Revised Budget
Expenditures							
Instructional	\$3,289,099.00	\$0.00	\$3,289,099.00	\$1,968,982.30	59.86%	\$3,289,099.00	\$0.00
Pupil Services	\$207,387.00	\$0.00	\$207,387.00	\$65,766.02	31.71%	\$207,387.00	\$0.00
Instructional Media Services	\$52,505.00	\$0.00	\$52,505.00	\$35,652.32	67.90%	\$52,505.00	\$0.00
Instruction & Curriculum Development	\$11,164.00	\$23,275.84	\$34,439.84	\$3,416.81	9.92%	\$34,439.84	\$0.00
Instructional Staff Training	\$309,586.00	\$5,818.96	\$315,404.96	\$107,560.75	34.10%	\$315,404.96	\$0.00
Instructional Related Technology	\$674,625.00	\$0.00	\$674,625.00	\$189,603.23	28.10%	\$674,625.00	\$0.00
Board	\$345,099.00	\$0.00	\$345,099.00	\$292,635.09	84.80%	\$345,099.00	\$0.00
General Administration	\$401,269.00	(\$59,393.95)	\$341,875.05	\$282,900.88	82.75%	\$341,875.05	\$0.00
School Administration	\$483,104.00	(\$53,892.64)	\$429,211.36	\$322,252.66	75.08%	\$429,211.36	\$0.00
Facilities Acquisition & Construction	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
Fiscal Services	\$222,494.00	\$0.00	\$222,494.00	\$143,710.51	64.59%	\$222,494.00	\$0.00
Food Services	\$165.00	\$0.00	\$165.00	\$164.12	99.47%	\$165.00	\$0.00
Central Services	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
Pupil Transportation Services	\$491,841.00	(\$13,770.00)	\$478,071.00	\$291,064.22	60.88%	\$478,071.00	\$0.00
Operation of Plant	\$615,429.00	(\$44,405.00)	\$571,024.00	\$470,466.47	82.39%	\$571,024.00	\$0.00
Maintenance of Plant	\$205,257.00	\$0.00	\$205,257.00	\$144,169.41	70.24%	\$205,257.00	\$0.00
Administrative Technology Services	\$141,469.00	\$30,000.00	\$171,469.00	\$136,473.09	79.59%	\$171,469.00	\$0.00
Total Expenditures	\$7,450,493.00	(\$112,366.79)	\$7,338,126.21	\$4,454,817.88	60.71%	\$7,338,126.21	

FY 2016-2017 Remaining Fund Balance		\$380,407.47
FY 2015-2016 Ending Fund Balance		\$ 354,452.01
Total		\$734,859.48

	Revised Approved Budget	Amended Budget	
Budget			
Fund Balance 7-1-16			
Non Spendable	\$36,908.36	\$36,908.36	
Restricted	\$428,185.13	\$428,185.13	
Committed	\$0.00		
Assigned	\$0.00		
Unassigned Fund Balance	(\$110,641.48)	\$269,765.99	3.50%
	\$ 354,452.01	\$734,859.48	

3% Assigned & Unassigned Fund Balance Required \$231,556.01 \$ 38,209.98

Tab 2

**Jefferson County School District
Fiscal Year 2016-2017**

APRIL 2017

	Projected Expenditures	Actual Expenditures	Variance
Instructional	\$273,888.64	\$238,488.70	\$35,399.94
Pupil Services	6,295.29	3,305.28	2,990.01
Instructional Media Services	5,113.78	4,808.92	304.86
Instruction & Curriculum Development	31.37	788.97	(757.60)
Instructional Staff Training	22,842.89	3,443.65	19,399.24
Instructional Related Technology	11,527.01	8,449.92	3,077.09
Board	19,377.33	17,464.45	1,912.88
General Administration	39,322.00	22,939.48	16,382.52
School Administration	42,426.22	29,724.09	12,702.13
Facilities Acquisition & Construction	0.00	0.00	0.00
Fiscal Services	18,185.86	17,439.12	746.74
Food Services	0.00	0.00	0.00
Central Services	0.00	0.00	0.00
Pupil Transportation Services	45,849.59	33,599.23	12,250.36
Operation of Plant	60,823.10	42,156.29	18,666.81
Maintenance of Plant	11,836.86	10,760.65	1,076.21
Administrative Technology Services	11,482.55	3,558.72	7,923.83
Total Projected Expenditures	\$569,002.49	\$436,927.47	\$132,075.02

As of March 31, 2017

**Jefferson County School District
Fiscal Year 2016-2017**

MARCH 2017

	Projected Expenditures	Actual Expenditures	Variance
Instructional	\$273,888.64	\$299,042.40	(\$25,153.76)
Pupil Services	6,295.29	20,292.77	(13,997.48)
Instructional Media Services	5,113.78	4,874.32	239.46
Instruction & Curriculum Development	31.37	7,086.18	(7,054.81)
Instructional Staff Training	22,842.89	35,730.94	(12,888.05)
Instructional Related Technology	11,527.01	12,446.70	(919.69)
Board	19,377.33	17,469.95	1,907.38
General Administration	39,322.00	23,819.91	15,502.09
School Administration	42,426.22	31,364.44	11,061.78
Facilities Acquisition & Construction	0.00	0.00	0.00
Fiscal Services	18,185.86	17,592.01	593.85
Food Services	0.00	0.00	0.00
Central Services	0.00	0.00	0.00
Pupil Transportation Services	45,849.59	52,681.30	(6,831.71)
Operation of Plant	60,823.10	78,457.34	(17,634.24)
Maintenance of Plant	11,836.86	10,725.99	1,110.87
Administrative Technology Services	11,482.55	18,745.25	(7,262.70)
Total Projected Expenditures	\$569,002.49	\$630,329.50	(\$61,327.01)

Tab 3

Categorical Allocation/Rollover - Through June 30, 2017

Categorical Name	Project #	Prior Yr Rollover	Allocation Amt per 4th Calc	Total Revenue FY16-17	YTD \$ Received	YTD Exp.	Total Projected Expenditures	Projected Restricted Funds
Teachers Classroom Supply	0095	\$0.00	\$12,513.00	\$12,513.00	\$12,513.00	\$12,513.00	\$12,513.00	\$0.00
Digital Classrooms	0011	\$181,014.69	\$511,357.00	\$692,371.69	\$0.00	\$267,267.37	\$479,567.37	\$212,804.32
School Recognition	0074	\$0.00	\$32,866.00	\$32,866.00	\$32,866.00	\$32,866.00	\$32,866.00	\$0.00
WorkForce Dev.	0045	\$232,432.44	\$86,352.00	\$318,784.44	\$71,960.00	\$98,203.73	\$98,203.73	\$220,580.71
Fuel Tax Refund	0017 (1913)	\$14,737.40	\$0.00	\$14,737.40	\$1,269.41	\$0.00	\$1,600.00	\$13,137.40
Totals		\$428,184.53	\$643,088.00	\$1,071,272.53	\$118,608.41	\$410,850.10	\$624,750.10	\$446,522.43

Categoricals Allocation/Rollover

Categorical Name	Project #	Prior Yr Rollover	Allocation Amt per 4th Calc	YTD \$ Received	YTD Exp.
Safe Schools	2020 and 0029		\$86,951.00	\$72,459.17	\$40,126.37
SAI	0009		\$310,336.00	\$258,613.33	\$55,795.23
Reading Alloc	0056		\$143,818.00	\$119,848.33	\$72,621.23
Instructional Materials	0007 (0020, 0003)		\$61,186.00	\$50,988.33	\$73,496.86
Student Transportation	0115		\$175,479.00	\$146,232.50	\$377,779.75
Teachers Classroom Supply	0095		\$12,513.00	\$12,513.00	\$12,513.00
Digital Classrooms	0011	\$181,014.69	\$511,357.00	\$0.00	\$267,267.37
Class Size Reduction	2008		\$766,874.00	\$645,590.00	\$251,174.72
School Recognition	0074		\$32,866.00	\$32,866.00	\$0.00
WorkForce Dev.	0045	\$232,432.44	\$86,352.00	\$71,960.00	\$98,203.73
Fuel Tax Refund	0017 (1913)	\$14,737.40	\$0.00	\$1,269.41	\$0.00
		<u>\$428,184.53</u>		<u>\$1,412,340.08</u>	<u>\$1,248,978.26</u>

NOTE - Categoricals in yellow are paid in twenty-four increments. As of May 8, twenty increments had been received for FY16-17

Tab 4

Capital Outlay Budget - Jefferson County School District
Fiscal Year 2016-2017
As of May 2, 2017

	Capital Projects - Capital Outlay and Debt Service Fund	Capital Projects - Local Capital Improvement	Classrooms 1st Fund	Capital Projects - Other Fund	Other Governmental PECO Funds	Interest	Total Governmental Funds
	CO & DS 360	Fund Non-Voted 1.5 Mil 371	392		340		
Estimated Funds Available	\$ 72,793.00	\$ 877,096.00	\$ 70,741.00	\$ -	\$ 71,888.00	\$ 500.00	\$1,093,018.00
Beginning Fund Balance 7-1-16	\$231,303.51	\$554,687.85	\$0.00	\$ 16,139.91	\$0.00	\$0.00	\$802,131.27
Total Available	\$ 304,096.51	\$ 1,431,783.85	\$ 70,741.00	\$ 16,139.91	\$ 71,888.00	\$ 500.00	\$ 1,895,149.27
Projects							
Fire/Life Safety Repairs		\$4,000.00		16,000.00			
Repairs/Upgrades to HVAC Systems		200,000.00					
Consolidation Expenditures (see doc)		476,600.00	70,741.00				
Xerox Copier Contract Payment		\$45,000.00					
Property and Casual Ins Payment		\$56,618.00					
Auditorium Air Conditioner Repair		\$17,000.00					
Maintenance Transfer to General Fund		\$200,000.00					
Total Projects	\$0.00	\$999,218.00	\$70,741.00	\$16,000.00	\$0.00	\$0.00	\$1,085,959.00
Difference (Available-Estimated Expenditures)	\$304,096.51	\$432,565.85	\$0.00	\$139.91	\$71,888.00	\$500.00	\$809,190.27

Capital Outlay Budget - Jefferson County School District

Fiscal Year 2016-2017

As of May 2, 2017

	Capital Projects - Capital Outlay and Debt Service Fund CO & DS 360	Capital Projects - Local Capital Improvement Fund Non-Voted 1.5 Mil 371	Classrooms 1st Fund 392	Capital Projects - Other Fund -	Other Governmental PECO Funds 340	Interest	Total Governmental Funds
Estimated Funds Available	\$ 20,000.00 52,793.00	\$ 877,096.00	\$ 70,741.00	\$ -	71,888.00	\$ 500.00	\$1,040,225.00 \$52,793.00
Beginning Fund Balance 7-1-16	\$231,303.51	\$554,687.85	16,139.91	\$ 16,139.91 (16,139.91)	\$0.00	\$0.00	\$818,271.18 -\$16,139.91
Total Available	\$ 304,096.51	\$ 1,431,783.85	\$ 86,880.91	\$ -	\$ 71,888.00	\$ 500.00	\$1,895,149.27
Projects							
Fire/Life Safety Repairs		\$4,000.00		16,000.00	16,000.00		36,000.00
Fire/Life Safety Repairs				(16,000.00)			
Consolidation Expenditures (see doc)		476,600.00	70,741.00				547,341.00
LCI Exp Less Unallowable Operating Expenses		343,786.94					343,786.94
Property and Casualty Insurance Transfer to GF		56,618.00					56,618.00
Maintenance Transfer to General Fund		\$200,000.00					200,000.00
Consolidation Expenditures (see doc)		(476,600.00)	(70,741.00)				(547,341.00)
Site Work/Utilities/Move Portables	279,600.00						279,600.00
Construct Covered Walkways	24,496.51		75,503.49				100,000.00
Playground		37,500.00					37,500.00
Move Furniture		1,000.00					
Move Elementary Media to New Site		4,000.00					4,000.00
							-
Total Projects	\$304,096.51	\$646,904.94	\$75,503.49	\$0.00	\$16,000.00	\$0.00	\$1,042,504.94
Difference (Available-Estimated Expenditures)	\$0.00	\$784,788.91	\$11,377.42	\$0.00	\$55,888.00	\$500.00	\$852,644.33

Tab 5

Jefferson County School District
 Fiscal Year 2017-2018
 General Operating Fund Revenue and Expenditure Projection Net of FEFP Revenue and Charter Expenditures
 Percent of Year Completed: 0.0%

	Board Adopted Budget	Y-T-D Rev/Exp	Percent Received	Balance Remaining	Addition/Reductio n	Projected Year End	Comments
Revenues							
Local Sources	\$ 100,000.00		0.00%			\$ 100,000.00	
State Sources	\$ 558,000.00		0.00%			\$ 558,000.00	
Federal Sources	\$ 130,000.00		0.00%		\$ -	\$ 130,000.00	
Pupil Transportation services	\$ 648,534.71		0.00%		\$ -	\$ 648,534.71	
Total Revenues	\$ 1,436,534.71		0.00%		\$ -	\$ 1,436,534.71	

	Board Adopted Revised Budget	Y-T-D Rev/Exp	Percent Expended	Balance Remaining	Addition/Reductio n	Projected Year End	Comments
Expenditures							
Board	\$ 246,370.00		0.00%			\$ 246,370.00	
General Administration	\$ 194,665.93		0.00%			\$ 194,665.93	
Adult Ed Administration	\$ 109,117.67		0.00%			\$ 109,117.67	
Fiscal Services	\$ 175,442.26		0.00%			\$ 175,442.26	
Pupil Transp Services	\$ 630,149.85		0.00%			\$ 630,149.85	
Operation of Plant	\$ 42,000.00		0.00%			\$ 42,000.00	
Maintenance of Plant	\$ 38,384.86		0.00%			\$ 38,384.86	
Total Expenditures	\$ 1,436,130.57		0.00%			\$ 1,436,130.57	

FY 2017-2018 Remaining Balance	\$ 404.14
FY 2016-2017 Ending Fund Balance	\$ 734,859.48
Total	\$ 735,263.62

Budget	
Non-spendable	\$ 36,908.36
Restricted	\$ 446,522.43
Committed	\$ -
Assigned	\$ -
Unassigned Fund Balance	\$ 251,428.69
Total funds	\$ 734,859.48

Assigned & Unassigned fund Balance 17.53%

Jefferson County School District
Fiscal Year 2017-2018
General Operating Fund Revenue and Expenditure Projection Net of FEFP Revenue and Charter Expenditures
Percent of Year Completed: 0.0%

	Board Adopted Budget	Y-T-D Rev/Exp	Percent Received	Balance Remaining	Addition/Reduction	Projected Year End	Pro Forma
Revenues							
Local Sources	\$ 100,000.00		0.00%			\$ 100,000.00	
State Sources	\$ 558,000.00		0.00%			\$ 558,000.00	
Federal Sources	\$ 130,000.00		0.00%		\$ -	\$ 130,000.00	
Pupil Transportation services	\$ 648,534.71		0.00%		\$ -	\$ 648,534.71	
Total Revenues	\$ 1,436,534.71		0.00%		\$ -	\$ 1,436,534.71	1,436,534.71
Expenditures							
Board	\$ 246,370.00		0.00%			\$ 246,370.00	
General Administration	\$ 194,665.93		0.00%			\$ 194,665.93	
Adult Ed Administration	\$ 109,117.67		0.00%			\$ 109,117.67	
Fiscal Services	\$ 175,442.26		0.00%			\$ 175,442.26	
Pupil Transp Services	\$ 630,149.85		0.00%			\$ 630,149.85	
Operation of Plant	\$ 42,000.00		0.00%			\$ 42,000.00	\$ 18,384.86
Maintenance of Plant	\$ 38,384.86		0.00%			\$ 38,384.86	\$ 14,900.78
Administrative Technology							\$ 64,378.35
							\$ 97,663.99
Total Expenditures	\$ 1,436,130.57		0.00%			\$ 1,436,130.57	\$ 1,533,794.56
FY 2017-2018 Remaining Balance						\$ 404.14	(97,259.85)
FY 2016-2017 Ending Fund Balance						\$ 734,859.48	61,963.04
Total						\$ 735,263.62	(35,296.81)
Budget							
Non-spendable	\$ 36,908.36					\$ 36,908.36	36,908.36
Restricted	\$ 446,522.43					\$ 446,522.43	396,162.77
Committed						\$ -	
Assigned						\$ -	
Unassigned Fund Balance	\$ 251,428.69					\$ 251,832.83	(468,367.94)
Total funds	\$ 734,859.48					\$ 735,263.62	(35,296.81)
Assigned & Unassigned fund Balance						17.53%	-32.60%

Jefferson County School District
Fiscal Year 2017-2018
Capital Outlay
Percent of Year Completed: 0.0%

	Capital Projects - Capital Outlay and Debt Service Fund	Capital Projects - Local Capital Improvement Fund Non-Voted 1.5 Mil	Classrooms 1st Fund	Capital Projects - Other Fund	Other Governmental PECO Funds	Interest	Total Governmental Funds
	CO & DS 360	371	392		340		
Estimated Funds Available	\$ 72,793.00	\$ 877,096.00	\$ 70,741.00	\$ -	\$ 48,097.96	\$ 500.00	\$1,069,227.96
		(877,096.00)	(70,741.00)		55,888.00		-\$891,949.00
Beginning Fund Balance 7-1-16		784,878.91	\$11,377.42				
Restricted for Capital Projects	\$251,303.51	\$343,788.85	\$0.00	\$ 139.91	\$0.00		\$595,232.27
	(251,303.51)	(343,788.85)					
Total Available	\$ 72,793.00	\$ 784,878.91	\$ 11,377.42	\$ 139.91	\$ 103,985.96	\$ 500.00	\$ 772,511.23
Projects							
Terminal Pay		\$555,771.60					
Terminal Pay		(555,771.60)					
Skyward Financial Software Conversion		50,955.35					
Focus Student Software		13,423.00					
Bus Routing Software		20,000.00					
Skyward Financial Software Conversion		(50,955.35)					
Focus Student Software		(13,423.00)					
Bus Routing Software		(20,000.00)					
Systems and Utility Infrastructure					54,500.00		
Total Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$54,500.00	\$0.00	\$54,500.00
Difference (Available-Estimated Expenditures)	\$72,793.00	\$784,878.91	\$11,377.42	\$139.91	\$49,485.96	\$500.00	\$718,011.23