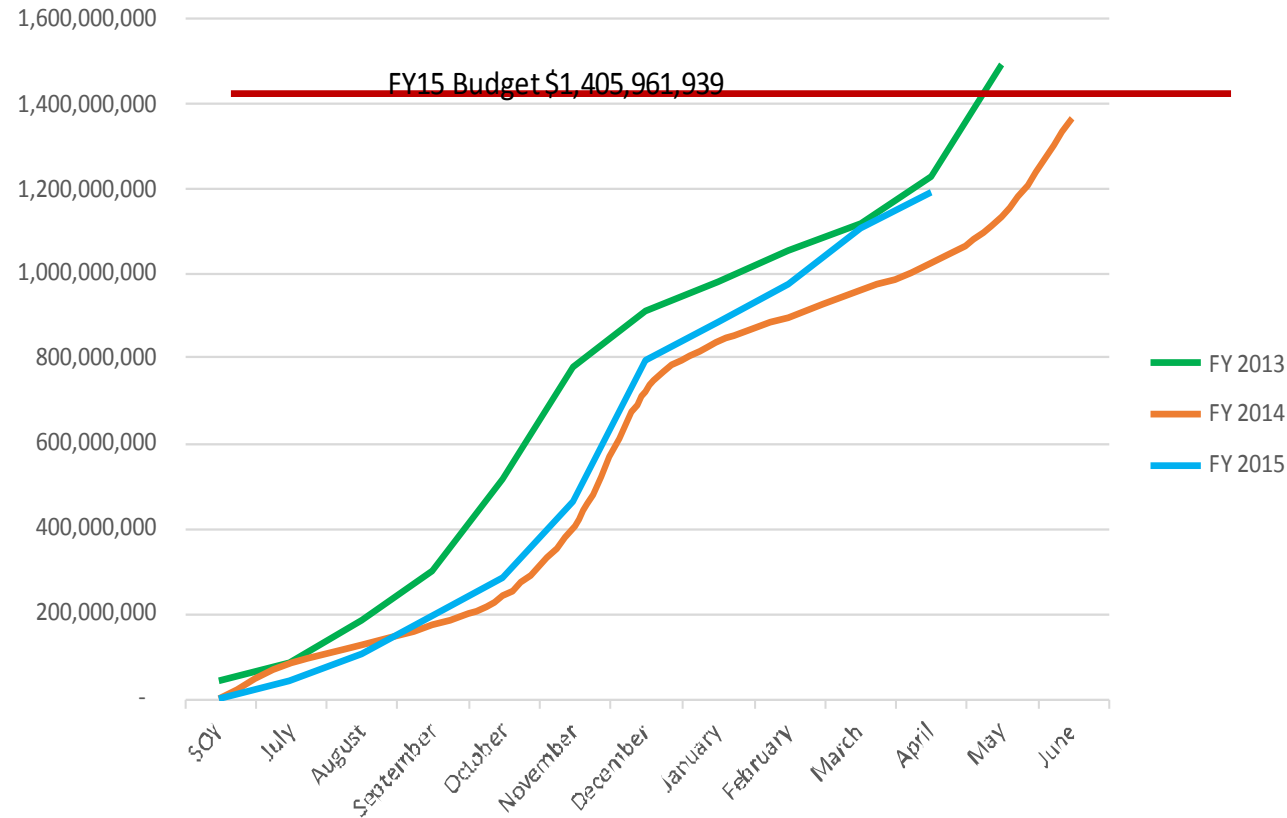
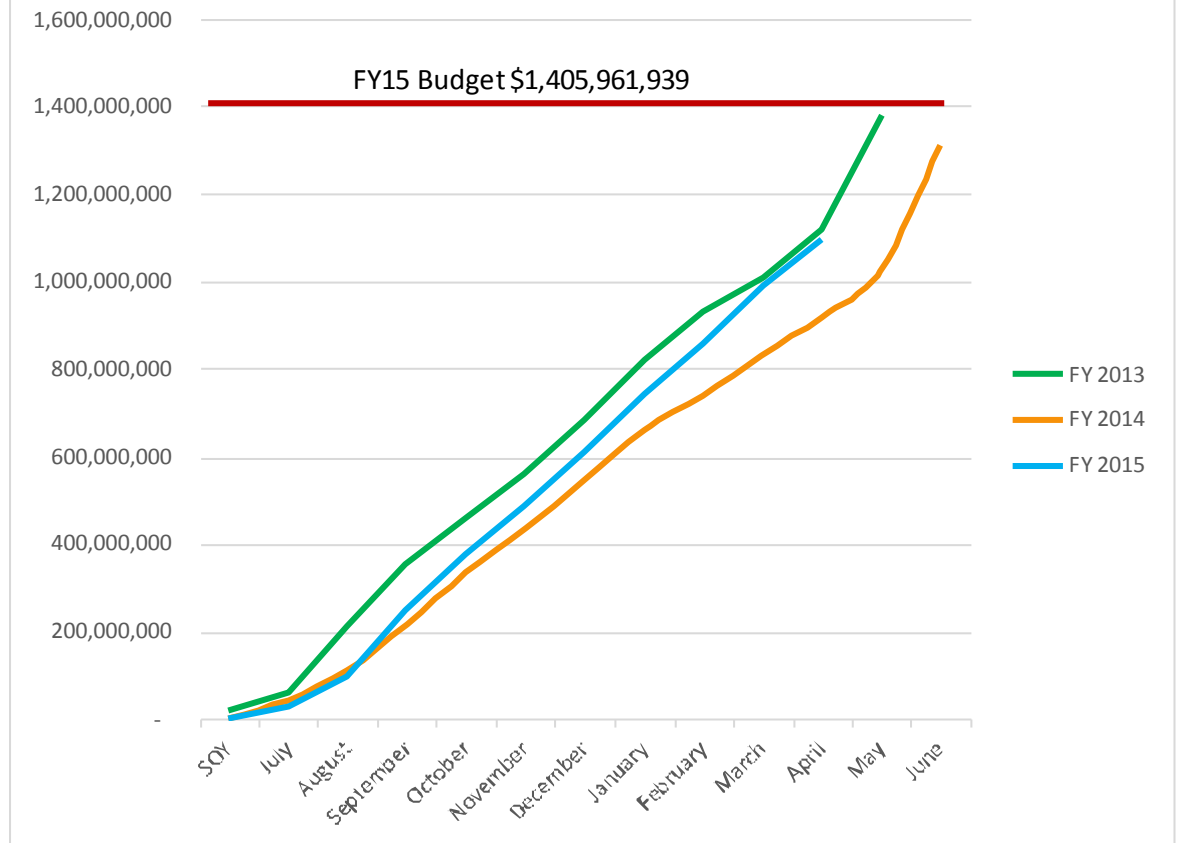


Comparative Revenues by Month (All Funds)



April Financial Report

Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through April 30, 2015

2014 - 2015 School Year				2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
All Funds Revenues											
Local Sources											
Property Taxes	397,952,915	397,654,679	99.9%	388,628,855	391,294,000	388,578,725	99.3%	380,134,468	381,987,709	380,134,468	99.5%
Occupational Taxes	140,812,000	95,297,480	67.7%	132,569,312	140,481,000	92,077,298	65.5%	128,882,355	124,066,000	86,766,335	69.9%
Other Taxes	47,820,859	38,183,055	79.8%	46,500,119	48,966,000	35,215,278	71.9%	54,640,894	45,034,000	43,335,579	96.2%
Local Grants	6,648,553	3,406,050	51.2%	10,772,743	4,225,380	5,297,835	125.4%	11,804,049	3,925,844	3,799,606	96.8%
State Sources											
SEEK Program	270,018,985	223,553,247	82.8%	261,949,817	257,785,000	217,005,832	84.2%	263,184,705	258,650,000	217,342,993	84.0%
Other State Revenues	220,816,307	184,502,023	83.6%	207,632,506	209,119,571	26,877,356	12.9%	248,106,971	43,445,588	69,275,854	159.5%
KSFCC Allocation	7,489,499	7,624,016	101.8%	7,638,789	6,750,638	7,613,023	112.8%	7,908,035	7,908,035	7,884,493	99.7%
Federal Grants	149,401,229	101,362,015	67.8%	139,546,872	146,541,604	103,133,991	70.4%	162,485,934	162,536,658	117,179,981	72.1%
Interest	1,319,690	681,516	51.6%	1,683,901	618,985	587,958	95.0%	1,001,033	1,172,777	685,587	58.5%
Other Sources	109,139,537	136,982,937	125.5%	176,965,459	110,909,860	114,184,855	103.0%	198,070,433	116,065,570	183,120,483	157.8%
Total Revenues	1,351,419,573	1,189,247,018	88.0%	1,373,888,373	1,316,692,038	990,572,150	75.2%	1,456,218,876	1,144,792,180	1,109,525,379	96.9%
Non-Operating Funds											
Beginning Balance	274,390,399	273,470,958	99.7%	251,131,874	240,905,740	251,131,874	104.2%	253,559,692	254,999,295	253,559,691	99.4%
All Funds Expenditures											
1100 Instruction	647,053,621	492,824,548	76.2%	600,543,284	612,128,413	376,229,483	61.5%	589,537,010	502,163,440	383,717,992	76.4%
2100 Student Support	54,686,452	42,140,981	77.1%	50,904,422	51,111,611	31,349,052	61.3%	51,190,099	41,813,809	33,045,828	79.0%
2200 Instructional Staff Support	131,822,098	98,252,335	74.5%	126,322,357	122,018,585	81,362,522	66.7%	125,264,032	104,433,759	83,625,738	80.1%
2300 District Administration	3,988,024	3,122,374	78.3%	3,643,084	3,807,398	2,372,200	62.3%	3,097,758	2,757,043	2,073,403	75.2%
2400 School Administration	92,485,033	68,771,176	74.4%	85,727,500	90,335,949	55,605,014	61.6%	85,986,396	77,970,366	57,677,256	74.0%
2500 Business Support	48,630,463	35,863,497	73.7%	42,730,714	43,550,221	30,090,418	69.1%	42,920,067	53,987,490	27,320,513	50.6%
2600 Plant Operations & Maintenance	118,578,785	86,044,965	72.6%	103,957,976	115,181,614	79,520,656	69.0%	105,710,394	108,796,276	78,561,126	72.2%
2700 Transportation	82,935,812	61,141,868	73.7%	85,953,372	92,075,122	61,079,066	66.3%	79,559,523	76,023,614	58,542,771	77.0%
2900 Other Instruction Support	29,600	20,994	70.9%	10,000	-	10,000		54,928	-	5,571,759	
3100 Food Service	85,566,049	46,047,623	53.8%	65,125,109	92,759,369	46,483,691	50.1%	57,814,951	97,593,620	38,909,744	39.9%
3200 Daycare Operations	700,000	436,923	62.4%	712,447	820,000	468,201	57.1%	703,320	729,900	455,397	62.4%
3300 Community Services	14,760,782	8,326,192	56.4%	3,543,999	13,257,715	2,301,838	17.4%	10,980,694	10,880,217	2,552,730	23.5%
4600 Site Improvement	50,172,269	31,375,744	62.5%	1,264,501	953,226	48,277,282	5064.6%	60,142,085	53,436,454	41,231,794	77.2%
5100 Debt Service	54,871,822	103,114,501	187.9%	97,264,213	97,728,638	44,641,464	45.7%	127,696,767	47,067,715	123,225,428	261.8%
5200 Operating Transfers Out	46,897,654	47,173,135	100.6%	83,520,672	43,493,613	71,106,607	163.5%	118,408,096	70,663,062	104,162,460	147.4%
5300 Contingency	74,243,155	-	0.0%	-	88,890,328	-	0.0%	-	74,546,473	-	0.0%
Total Expenditures	1,507,421,621	1,124,656,857	74.6%	1,351,223,650	1,468,111,801	930,897,494	63.4%	1,459,066,122	1,322,863,239	1,040,673,939	78.7%
Ending Fund Balance	118,388,352	338,061,119		273,796,597	89,485,976	310,806,531		250,712,446	76,928,236	322,411,132	

As of April 30, 2015

General Fund (1) Balance Sheet

Assets					
	Cash	330,668,616	Liabilities		
	Accounts Receivable	281,781	Due To Other Funds	(101,656,596)	
	Due From Other Funds	29,274,945	Accounts Payable	(164,168)	
	Inventory	4,771,567	Accrued Expenditures	(64,362,427)	
Total Assets		<u>364,996,909</u>	Total Liabilities	(166,183,191)	
			Fund Balance		
			Beginning Balance	(120,080,560)	
			Revenues	(875,872,697)	
			Expenditures	797,139,539	
			Total Fund Balance	<u>(198,813,718)</u>	
			Total Liabilities and Fund Balance	<u>(364,996,909)</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.

2014 - 2015 School Year				2013 - 2014 School Year				2012 - 2013 School Year					
				End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%		
Budget				YTD Actual	%								
General Fund Revenues													
1111	Real Estate Taxes	365,809,741	365,506,716	99.9%	356,929,472	359,379,000	356,879,342	99.3%	348,844,922	349,843,000	348,844,922	99.7%	
1115	Delinquent Property Taxes	5,756,725	3,551,350	61.7%	5,756,726	6,400,000	4,094,730	64.0%	6,835,445	7,121,000	4,665,154	65.5%	
1117	Motor Vehicle Taxes	26,219,231	19,852,287	75.7%	25,303,237	25,680,000	19,237,973	74.9%	24,800,071	24,635,000	18,878,389	76.6%	
1119	Franchise Taxes	8,155,533	9,135,345	112.0%	7,751,721	7,974,000	7,790,520	97.7%	14,092,617	7,974,000	14,092,617	176.7%	
1131	Occupational License Taxes	140,812,000	95,297,480	67.7%	132,569,312	140,481,000	92,077,298	65.5%	128,882,355	124,066,000	86,766,335	69.9%	
1191	Omitted Property Taxes	6,117,000	4,080,766	66.7%	6,116,064	7,494,000	2,519,685	33.6%	7,494,616	4,246,000	4,281,275	100.8%	
1280	Revenue in Lieu of Taxes	1,572,370	1,563,307	99.4%	1,572,370	1,418,000	1,572,370	110.9%	1,418,144	1,058,000	1,418,144	134.0%	
1300	Tuition	791,000	411,140	52.0%	902,489	1,025,000	460,355	44.9%	1,100,286	1,746,000	710,895	40.7%	
1510	Interest Income	1,300,000	535,109	41.2%	1,491,445	600,000	478,480	79.7%	837,886	1,150,000	571,449	49.7%	
1900	Other Local Revenues	4,273,400	994,007	23.3%	4,264,507	3,978,000	1,183,633	29.8%	4,067,462	4,068,000	977,096	24.0%	
3111	State SEEK Revenues	270,018,985	223,553,247	82.8%	261,949,817	257,785,000	217,005,832	84.2%	263,184,705	258,650,000	217,342,993	84.0%	
3129	KSB/KSD Transportation	20,000	-	0.0%	12,416	20,000	-	0.0%	20,344	21,000	-	0.0%	
3130	National Board Certification	351,000	-	0.0%	351,383	285,000	-	0.0%	284,963	259,000	-	0.0%	
3800	State Utility Taxes	1,748,000	1,165,319	66.7%	1,748,117	1,748,000	1,165,457	66.7%	1,748,204	1,764,000	1,165,487	66.1%	
3900	On-Behalf Payments	174,872,653	148,121,001	84.7%	163,724,635	166,545,384	-	0.0%	156,614,534	-	-		
4100	Unrestricted Federal Revenues	8,300	4,959	59.7%	8,305	6,000	8,305	138.4%	5,504	10,000	2,857	28.6%	
5220	Indirect Cost Transfers	2,865,247	2,100,664	73.3%	2,805,687	2,592,466	2,148,265	82.9%	2,880,262	2,597,853	2,213,781	85.2%	
Total Revenues		1,010,691,185	875,872,697	86.7%	973,257,705	983,410,850	706,622,246	71.9%	963,112,321	789,208,853	701,931,395	88.9%	
Non-Operating Funds													
Beginning Balance		121,000,000	120,080,560		130,226,135	120,000,000	130,226,135		124,560,397	126,000,000	124,560,396		

		2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Expenditures												
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)												
0100	Salaries	401,345,971	311,606,321	77.6%	384,462,006	388,770,582	294,400,558	75.7%	378,349,602	387,303,978	298,604,371	77.1%
0200	Employee Benefits	140,481,794	113,124,102	80.5%	129,073,712	127,495,646	14,498,128	11.4%	119,152,071	14,845,086	13,061,156	88.0%
0300	Professional/Technical Services	488,228	220,649	45.2%	223,375	393,485	178,314	45.3%	386,625	553,437	321,180	58.0%
0400	Property Services	335,051	198,075	59.1%	304,619	347,904	237,463	68.3%	275,511	334,349	207,669	62.1%
0500	Other Purchased Services	952,446	433,256	45.5%	571,235	788,882	401,506	50.9%	544,404	687,786	409,481	59.5%
0600	Supplies	13,954,889	7,292,435	52.3%	9,605,223	14,749,106	7,787,591	52.8%	7,965,048	14,361,145	6,800,997	47.4%
0700	Property	3,310,833	1,817,408	54.9%	1,808,656	2,390,024	1,428,250	59.8%	1,983,036	2,713,669	1,570,650	57.9%
0800	Miscellaneous	5,421,811	422,328	7.8%	514,163	2,922,619	486,293	16.6%	466,077	502,344	443,767	88.3%
1100	Instruction	566,291,023	435,114,574	76.8%	526,562,989	537,858,247	319,418,101	59.4%	509,122,375	421,301,793	321,419,271	76.3%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	36,501,395	27,870,143	76.4%	34,196,888	33,976,510	26,022,423	76.6%	34,382,845	34,645,415	27,036,256	78.0%
0200	Employee Benefits	12,246,754	9,991,560	81.6%	11,208,425	10,821,316	1,189,892	11.0%	10,645,383	1,218,808	1,109,561	91.0%
0300	Professional/Technical Services	1,283,464	979,393	76.3%	1,123,862	1,446,457	866,059	59.9%	830,614	1,268,176	662,317	52.2%
0400	Property Services	69,024	63,847	92.5%	62,978	64,807	56,674	87.5%	58,103	58,103	57,033	98.2%
0500	Other Purchased Services	236,844	147,126	62.1%	147,403	206,718	124,003	60.0%	170,780	239,665	137,625	57.4%
0600	Supplies	352,894	115,793	32.8%	164,089	290,917	112,062	38.5%	145,985	258,523	124,944	48.3%
0700	Property	122,300	97,633	79.8%	139,178	207,177	78,058	37.7%	99,044	139,465	36,090	25.9%
0800	Miscellaneous	35,590	23,299	65.5%	33,292	36,745	22,590	61.5%	33,626	33,920	20,239	59.7%
2100	Student Support	50,848,265	39,288,794	77.3%	47,076,116	47,050,647	28,471,760	60.5%	46,366,380	37,862,074	29,184,065	77.1%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	65,206,499	49,918,074	76.6%	58,797,459	62,336,301	44,881,911	72.0%	53,750,231	52,882,325	42,048,401	79.5%
0200	Employee Benefits	19,885,243	17,530,806	88.2%	19,612,742	17,419,537	2,819,274	16.2%	17,209,089	2,468,090	2,614,520	105.9%
0300	Professional/Technical Services	2,316,224	812,783	35.1%	478,201	639,297	298,628	46.7%	388,945	587,683	271,496	46.2%
0400	Property Services	45,897	29,551	64.4%	22,884	32,372	12,217	37.7%	20,081	46,572	15,297	32.8%
0500	Other Purchased Services	471,145	218,944	46.5%	373,781	434,736	266,762	61.4%	322,748	413,886	249,148	60.2%
0600	Supplies	2,774,158	1,772,915	63.9%	2,225,766	2,544,992	1,777,152	69.8%	2,193,557	2,585,264	1,779,420	68.8%
0700	Property	2,500,489	1,521,736	60.9%	1,943,429	2,235,532	1,453,953	65.0%	1,294,279	1,729,269	978,004	56.6%
0800	Miscellaneous	212,460	119,457	56.2%	60,372	128,432	28,671	22.3%	65,642	80,782	46,542	57.6%
2200	Instructional Staff Support	93,412,115	71,924,266	77.0%	83,514,634	85,771,198	51,538,567	60.1%	75,244,572	60,793,872	48,002,827	79.0%

		2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year				
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%	
District Administration (Superintendent, Board)													
0100	Salaries	2,381,499	1,870,203	78.5%	2,146,324	2,263,405	1,652,737	73.0%	1,856,041	1,939,527	1,404,686	72.4%	
0200	Employee Benefits	700,522	639,497	91.3%	719,730	628,329	175,735	28.0%	611,432	135,588	150,032	110.7%	
0300	Professional/Technical Services	577,154	359,492	62.3%	529,199	605,868	283,056	46.7%	349,187	392,279	203,346	51.8%	
0400	Property Services	205	203	99.0%	-	-	-		11,211	9,311	11,211	120.4%	
0500	Other Purchased Services	63,263	31,421	49.7%	46,978	50,848	25,620	50.4%	71,781	70,438	65,482	93.0%	
0600	Supplies	83,352	48,368	58.0%	75,379	90,688	59,617	65.7%	69,797	79,366	58,483	73.7%	
0700	Property	11,981	5,943	49.6%	16,227	18,268	11,142	61.0%	13,857	15,959	12,531	78.5%	
0800	Miscellaneous	97,175	95,208	98.0%	78,404	80,550	78,404	97.3%	83,904	84,025	83,386	99.2%	
2300	District Administration	3,915,151	3,050,335	77.9%	3,612,240	3,737,956	2,286,310	61.2%	3,067,209	2,726,494	1,989,158	73.0%	
School Administration (Principal's Office)													
0100	Salaries	60,138,223	46,468,873	77.3%	58,457,164	59,551,483	45,040,179	75.6%	59,122,912	60,877,978	46,852,697	77.0%	
0200	Employee Benefits	22,004,450	17,595,647	80.0%	20,958,935	20,599,121	5,212,828	25.3%	20,255,926	5,609,726	5,282,976	94.2%	
0300	Professional/Technical Services	401,503	196,944	49.1%	297,911	360,922	229,821	63.7%	189,573	290,933	142,965	49.1%	
0400	Property Services	486,906	274,791	56.4%	351,954	487,556	297,712	61.1%	386,475	454,523	351,546	77.3%	
0500	Other Purchased Services	960,628	613,428	63.9%	725,410	957,651	551,862	57.6%	692,142	914,093	595,481	65.1%	
0600	Supplies	6,207,519	2,388,013	38.5%	2,831,123	5,814,576	2,491,745	42.9%	3,080,536	7,027,716	2,634,737	37.5%	
0700	Property	1,948,191	1,082,888	55.6%	1,764,766	2,110,683	1,499,188	71.0%	2,003,261	2,386,663	1,620,978	67.9%	
0800	Miscellaneous	201,707	53,070	26.3%	80,798	216,891	63,471	29.3%	97,758	229,579	77,860	33.9%	
2400	School Administration	92,349,127	68,673,654	74.4%	85,468,062	90,098,884	55,386,805	61.5%	85,828,583	77,791,211	57,559,241	74.0%	
Business Support (Finance, Human Resources, IT)													
0100	Salaries	18,836,288	13,829,013	73.4%	17,695,440	18,116,315	13,880,008	76.6%	18,103,793	19,030,152	14,275,764	75.0%	
0200	Employee Benefits	8,563,163	6,813,598	79.6%	7,329,219	9,331,874	2,984,956	32.0%	7,489,428	12,784,427	3,022,330	23.6%	
0300	Professional/Technical Services	1,863,809	799,413	42.9%	765,049	833,539	562,925	67.5%	794,081	1,642,383	597,875	36.4%	
0400	Property Services	658,388	257,546	39.1%	322,672	517,267	321,124	62.1%	169,229	506,629	172,383	34.0%	
0500	Other Purchased Services	6,095,692	4,122,068	67.6%	4,460,720	5,172,412	3,657,635	70.7%	4,906,444	5,244,777	3,879,176	74.0%	
0600	Supplies	2,462,373	391,577	15.9%	2,771,166	2,320,187	1,113,262	48.0%	1,326,073	1,678,340	532,219	31.7%	
0700	Property	8,481,413	4,242,040	50.0%	4,342,122	5,288,958	3,366,618	63.7%	3,963,844	11,221,762	209,172	1.9%	
0800	Miscellaneous	340,665	173,895	51.0%	167,636	284,414	145,099	51.0%	152,190	190,261	61,214	32.2%	
2500	Business Support	47,301,792	30,629,149	64.8%	37,854,024	41,864,966	26,031,627	62.2%	36,905,082	52,298,729	22,750,134	43.5%	

2014 - 2015 School Year				2013 - 2014 School Year				2012 - 2013 School Year				
				End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%	
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	50,922,714	37,870,570	74.4%	48,444,766	50,059,006	38,157,187	76.2%	48,381,536	50,942,077	38,280,401	75.1%
0200	Employee Benefits	22,004,126	17,051,609	77.5%	16,863,342	20,088,801	10,958,290	54.5%	21,009,980	12,659,308	11,210,347	88.6%
0300	Professional/Technical Services	1,313,970	653,130	49.7%	1,070,367	1,117,315	556,809	49.8%	578,411	683,043	424,189	62.1%
0400	Property Services	14,313,547	8,465,073	59.1%	10,644,529	14,295,984	8,232,462	57.6%	11,045,931	14,520,885	8,905,343	61.3%
0500	Other Purchased Services	2,574,023	132,296	5.1%	717,089	2,614,723	96,773	3.7%	812,002	4,427,159	206,000	4.7%
0600	Supplies	24,860,631	20,349,197	81.9%	24,747,768	25,115,425	20,418,737	81.3%	22,264,224	23,601,406	18,336,184	77.7%
0700	Property	2,402,703	1,186,645	49.4%	1,321,222	1,760,622	1,019,601	57.9%	1,498,547	1,869,542	1,099,039	58.8%
0800	Miscellaneous	137,280	87,813	64.0%	92,689	104,072	62,561	60.1%	79,203	91,783	70,815	77.2%
2600	Plant Operations & Maintenance	118,528,993	85,796,332	72.4%	103,901,771	115,155,947	79,502,421	69.0%	105,669,835	108,795,203	78,532,319	72.2%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	38,074,007	33,964,102	89.2%	42,250,401	41,818,182	32,947,877	78.8%	42,410,036	43,192,964	33,669,785	78.0%
0200	Employee Benefits	18,202,078	15,079,238	82.8%	19,454,568	18,835,480	9,639,651	51.2%	19,358,309	11,654,814	9,889,482	84.9%
0300	Professional/Technical Services	173,031	(2,122,975)	-1226.9%	(2,236,758)	425,447	(1,622,088)	-381.3%	(2,968,643)	130,196	(1,463,562)	-1124.1%
0400	Property Services	30,498	9,766	32.0%	20,917	38,618	14,770	38.2%	540,781	574,338	456,860	79.5%
0500	Other Purchased Services	5,310,880	2,841,395	53.5%	3,664,652	5,247,811	2,997,097	57.1%	3,469,407	2,692,367	3,088,888	114.7%
0600	Supplies	11,964,771	8,122,588	67.9%	11,656,799	12,174,430	10,005,948	82.2%	11,216,285	7,635,790	9,824,485	128.7%
0700	Property	4,589,345	227,316	5.0%	8,448,537	8,940,106	4,957,794	55.5%	1,244,388	6,456,887	858,096	13.3%
0800	Miscellaneous	629,736	30,703	4.9%	42,496	305,927	35,059	11.5%	31,148	51,824	24,955	48.2%
2700	Transportation	78,974,345	58,152,133	73.6%	83,301,613	87,786,001	58,976,107	67.2%	75,301,710	72,389,181	56,348,988	77.8%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	29,600	20,161	68.1%	-	-	-	-	-	-	-	-
0200	Employee Benefits	-	833		-	-	-	-	-	-	-	-
2900	Other Instruction Support	29,600	20,994	70.9%	-	-	-	-	-	-	-	-
Food Service (School Cafeteria Operation)												
0100	Salaries	-	15,871		-	-	-	-	-	-	-	-
0200	Employee Benefits	-	3,021		-	-	-	-	-	-	-	-
3100	Food Service	-	18,892		-	-	-	-	-	-	-	-

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)											
0100 Salaries	1,980,180	1,494,793	75.5%	1,819,879	2,013,941	1,543,726	76.7%	1,749,580	1,977,105	1,434,490	72.6%
0200 Employee Benefits	650,153	548,588	84.4%	644,530	532,556	141,302	26.5%	605,230	88,475	134,272	151.8%
0300 Professional/Technical Services	3,384	1,254	37.1%	(3,953)	12,725	8,057	63.3%	5,530	12,537	3,530	28.2%
0400 Property Services	813	813	100.0%	(143)	-	-		490	900	-	0.0%
0500 Other Purchased Services	25,993	11,550	44.4%	(2,272)	20,589	11,570	56.2%	22,363	38,466	18,055	46.9%
0600 Supplies	24,170	11,914	49.3%	516	28,289	5,984	21.2%	32,665	39,101	19,966	51.1%
0700 Property	5,794	2,212	38.2%	16,164	18,795	17,237	91.7%	26,004	29,968	14,171	47.3%
0800 Miscellaneous	8,999	1,337	14.9%	9,483	17,992	12,947	72.0%	30,165	38,412	14,834	38.6%
3300 Community Services	2,699,486	2,072,462	76.8%	2,484,205	2,644,887	1,740,823	65.8%	2,472,027	2,224,964	1,639,318	73.7%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	655,702	505,630	77.1%	661,887	686,133	526,267	76.7%	677,157	686,924	532,545	77.5%
0200 Employee Benefits	242,920	198,128	81.6%	236,932	235,515	71,450	30.3%	232,158	75,171	70,473	93.8%
4300 Architectural & Engineering	898,622	703,758	78.3%	898,819	921,648	597,717	64.9%	909,314	762,095	603,018	79.1%
5200 Operating Transfers Out	2,367,860	1,694,196	71.5%	8,728,806	221,236	5,198,940	2350.0%	16,559,496	1,235,218	1,156,062	93.6%
5300 Contingency	74,243,155	-	0.0%	-	88,890,328	-	0.0%	-	74,546,473	-	0.0%
Total Expenditures	1,131,859,535	797,139,539	70.4%	983,403,280	1,102,001,945	629,149,180	57.1%	957,446,582	912,727,308	619,184,401	67.8%
Ending Fund Balance	(168,349)	198,813,718		120,080,560	1,408,905	207,699,201		130,226,135	2,481,545	207,307,390	

As of April 30, 2015

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	25,911,220		(21,895,020)
	Accounts Receivable		
	<u>729,692</u>		
Total Assets	<u><u>26,640,911</u></u>	Total Liabilities	(21,895,020)
		Fund Balance	
		Beginning Balance	(10,009,207)
		Revenues	(96,738,386)
		Expenditures	<u>102,001,702</u>
		Total Fund Balance	<u>(4,745,891)</u>
		Total Liabilities and Fund Balance	<u><u>(26,640,911)</u></u>

Special Revenue Fund includes grants and awards for donor-specified purposes. Federal and state grants are the largest source.

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	735	2,623	356.8%	6,808	-	6,786		6,317	-	5,564	
1700 Student Fees	71,281	2,898	4.1%	13,972	7,767	6,816	87.7%	26,608	-	17,509	
1900 Local Grants and Contributions	5,914,753	2,690,002	45.5%	9,881,427	3,250,018	4,514,415	138.9%	11,197,615	2,518,209	3,408,196	135.3%
3200 State Grants	34,284,865	28,940,609	84.4%	30,369,472	30,907,241	21,015,228	68.0%	34,844,481	31,845,986	22,068,091	69.3%
4300 Direct Federal Grants	16,494,960	11,366,321	68.9%	17,168,722	15,086,995	12,534,911	83.1%	19,568,239	15,844,882	-	0.0%
4500 Federal Grants Through State	75,178,606	49,545,948	65.9%	74,630,227	72,374,490	52,257,823	72.2%	95,381,941	82,582,471	14,598,744	17.7%
4700 Federal Grants Thru Intermediary	851,788	591,979	69.5%	864,157	916,908	544,796	59.4%	828,449	738,026	67,161,147	9100.1%
4810 Medicaid Reimbursement	3,795,741	1,902,058	50.1%	1,465,497	2,892,642	1,214,624	42.0%	3,301,260	-	570,827	
5210 Operating Transfers In	2,544,264	1,695,949	66.7%	1,637,526	1,644,312	1,116,970	67.9%	1,138,519	1,174,000	3,138,058	267.3%
Total Revenues	139,136,993	96,738,386	69.5%	136,037,808	127,080,373	93,212,369	73.3%	166,293,428	134,703,574	110,968,135	82.4%
Non-Operating Funds											
Beginning Balance	10,009,207	10,009,207	100.0%	11,598,481	11,598,481	11,598,481	100.0%	-	-	-	
Special Revenue Fund Expenditures											
1100 Instruction	79,541,413	57,032,089	71.7%	73,189,783	73,459,714	56,229,745	76.5%	79,449,564	79,949,356	61,634,363	77.1%
2100 Student Support	3,838,187	2,852,187	74.3%	3,828,305	4,060,964	2,877,293	70.9%	4,823,720	3,951,735	3,861,762	97.7%
2200 Instructional Staff Support	37,853,812	25,897,109	68.4%	42,300,306	35,699,928	29,441,722	82.5%	49,539,263	42,839,035	35,284,406	82.4%
2300 District Administration	72,873	72,039	98.9%	30,843	69,442	85,889	123.7%	30,549	30,549	84,245	275.8%
2400 School Administration	135,906	97,522	71.8%	259,438	237,065	218,209	92.0%	157,812	179,154	118,014	65.9%
2500 Business Support	1,328,672	5,234,348	394.0%	4,876,690	1,685,255	4,058,790	240.8%	6,014,986	1,688,761	4,570,379	270.6%
2600 Plant Operations & Maintenance	43,000	248,623	578.2%	56,205	25,667	18,236	71.0%	40,560	1,074	28,807	2683.1%
2700 Transportation	3,961,047	2,988,905	75.5%	2,651,666	4,289,121	2,102,866	49.0%	4,255,368	3,631,988	2,191,612	60.3%
2900 Other Instruction Support	-	-		10,000	-	10,000		54,928	-	5,571,759	
3100 Food Service	-	-		7,121,518	-	5,214,112		-	208,552	-	0.0%
3300 Community Services	9,430,229	5,384,718	57.1%	-	9,049,182	-	0.0%	7,275,328	7,061,881	-	0.0%
4600 Site Improvement	-	93,499		365,682	31,578	303,677	961.7%	739	-	2,219,496	
5200 Operating Transfers Out	3,005,778	2,100,664	69.9%	2,936,646	2,289,377	2,149,020	93.9%	3,052,130	2,998,667	-	0.0%
Total Expenditures	139,210,917	102,001,703	73.3%	137,627,082	130,897,293	102,709,558	78.5%	154,694,947	142,540,753	115,564,844	81.1%
Ending Fund Balance	9,935,284	4,745,891		10,009,207	7,781,561	2,101,292		11,598,481	(7,837,179)	(4,596,709)	

As of April 30, 2015

District Activity Funds (22) Balance Sheet

Assets				
	Due From Other Funds	<u>368,017</u>	Fund Balance	
			Beginning Balance	-
Total Assets		<u><u>368,017</u></u>	Revenues	(377,062)
			Expenditures	<u>9,045</u>
			Total Fund Balance	<u>(368,017)</u>
			Total Liabilities and Fund Balance	<u><u>(368,017)</u></u>

District Activity Funds include adult-directed funds collected at our schools. These include class fees, registration fees, and general receipts. Fund is new in 2014-15.

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,356,150)
Expenditures	<u>4,356,150</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

Capital Outlay holds state revenues for facilities renovations and construction. We receive \$100 times our average daily attendance split into two payments.

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	312,384	309,890	99.2%	-	-	-		-	-	-	
1900 Local Grants and Contributions	67,172	67,172	100.0%	-	-	-		-	-	-	
Total Revenues	379,556	377,062	99.3%	-	-	-		-	-	-	
District Activity Funds Expenditures											
1100 Instruction	415,137	9,035	2.2%	-	-	-		-	-	-	
2600 Plant Operations & Maintenance	6,792	10	0.1%	-	-	-		-	-	-	
Total Expenditures	421,929	9,045	2.1%	-	-	-		-	-	-	
Ending Fund Balance	(42,373)	368,017		-	-	-		-	-	-	
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,701,700	4,356,150	50.1%	8,708,956	8,610,000	4,305,000	50.0%	8,721,252	8,591,400	4,299,915	50.0%
Total Revenues	8,701,700	4,356,150	50.1%	8,708,956	8,610,000	4,305,000	50.0%	8,721,252	8,591,400	4,299,915	50.0%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,701,700	4,356,150	50.1%	8,708,956	8,610,000	4,305,000	50.0%	8,721,252	8,591,400	4,299,915	50.0%
Total Expenditures	8,701,700	4,356,150	50.1%	8,708,956	8,610,000	4,305,000	50.0%	8,721,252	8,591,400	4,299,915	50.0%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of April 30, 2015

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>3,449,720</u>	Beginning Balance	(6,284,171)
		Revenues	(32,584,738)
Total Assets	<u><u>3,449,720</u></u>	Expenditures	<u>35,419,190</u>
		Total Fund Balance	<u>(3,449,720)</u>
		Total Liabilities and Fund Balance	<u><u>(3,449,720)</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.

2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
32,143,174	32,147,963	100.0%	31,699,383	31,915,000	31,699,383	99.3%	31,289,546	32,144,709	31,289,546	97.3%
193,000	194,580	100.8%	203,135	213,000	193,085	90.7%	207,453	213,000	195,906	92.0%
484,389	242,195	50.0%	-	240,000	-	0.0%	324,994	681,000	212,192	31.2%
-	-		-	-	-		41,250,011	465,482	41,250,000	8861.8%
32,820,563	32,584,738	99.3%	31,902,518	32,368,000	31,892,468	98.5%	73,072,004	33,504,191	72,947,644	217.7%
6,284,172	6,284,171	100.0%	33,212,152	33,212,152	33,212,152	100.0%	2,883,692	2,883,692	2,883,692	100.0%
32,820,563	35,419,189	107.9%	58,830,499	32,368,000	55,137,881	170.3%	42,743,544	57,832,777	51,522,393	89.1%
32,820,563	35,419,189	107.9%	58,830,499	32,368,000	55,137,881	170.3%	42,743,544	57,832,777	51,522,393	89.1%
6,284,172	3,449,720		6,284,171	33,212,152	9,966,739		33,212,152	(21,444,894)	24,308,943	

As of April 30, 2015

Construction Fund (360) Balance Sheet

Assets		Liabilities	
Cash	36,072,596	Due To Other Funds	<u>(1,357,045)</u>
Due From Other Funds	<u>70,492,722</u>		
Total Assets	<u><u>106,565,319</u></u>	Total Liabilities	(1,357,045)
		Fund Balance	
		Beginning Balance	(107,817,402)
		Revenues	(94,549,434)
		Expenditures	<u>97,158,562</u>
		Total Fund Balance	<u>(105,208,274)</u>
		Total Liabilities and Fund Balance	<u><u>(106,565,319)</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.

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	130,647		165,699	-	86,315		134,002	-	89,716	
1900 Local Contributions	1,605,101	7,214,007	449.4%	-	-	-		-	-	(174,969)	
5100 Bond Proceeds	45,093,293	74,380,000	164.9%	78,820,132	-	33,005,000		104,375,000	27,550,000	104,375,000	378.9%
5210 Operating Transfers In	-	12,824,780		36,290,028	50,000,000	33,178,317	66.4%	30,460,353	33,124,557	25,853,438	78.0%
Total Revenues	46,698,394	94,549,434	202.5%	115,275,859	50,000,000	66,269,631	132.5%	134,969,355	60,674,557	130,143,185	214.5%
Non-Operating Funds											
Beginning Balance	107,817,402	107,817,402		44,650,625	44,650,625	44,650,625		93,742,324	93,742,324	93,742,324	
Construction Fund Expenditures											
4600 Construction	49,273,647	30,578,487	62.1%	47,375,888	50,000,000	47,375,888	94.8%	59,232,032	52,674,359	38,409,280	72.9%
5100 Debt Service	-	62,978,892		422,429	-	422,430		77,502,347	-	77,328,798	
5200 Operating Transfers Out	-	3,601,182		4,310,765	-	4,310,765		47,326,675	-	47,179,090	
Total Expenditures	49,273,647	97,158,561	197.2%	52,109,082	50,000,000	52,109,083	104.2%	184,061,054	52,674,359	162,917,168	309.3%
Ending Fund Balance	105,242,149	105,208,274		107,817,402	44,650,625	58,811,173		44,650,625	101,742,522	60,968,342	

As of April 30, 2015

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(40,135,609)
Expenditures	40,135,609
	<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.

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	7,489,499	7,624,016	101.8%	7,638,789	6,750,638	7,613,023	112.8%	7,908,035	7,908,035	7,884,493	99.7%
4300 Federal Direct Reimbursements	5,860,060	1,959,852	33.4%	2,616,841	-	1,961,966		2,758,477	5,860,060	2,114,188	36.1%
5210 Operating Transfers In	41,522,263	30,551,742	73.6%	39,632,695	40,978,000	34,644,045	84.5%	39,527,907	33,299,620	35,897,949	107.8%
Total Revenues	54,871,822	40,135,609	73.1%	49,888,325	47,728,638	44,219,034	92.6%	50,194,420	47,067,715	45,896,630	97.5%
Debt Service Expenditures											
5100 Debt Service	54,871,822	40,135,609	73.1%	49,888,325	47,728,638	44,219,034	92.6%	50,194,420	47,067,715	45,896,630	97.5%
Total Expenditures	54,871,822	40,135,609	73.1%	49,888,325	47,728,638	44,219,034	92.6%	50,194,420	47,067,715	45,896,630	97.5%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of April 30, 2015

Food Service Enterprise Fund (51) Balance Sheet

Assets		Liabilities	
Cash	9,778,972	Due To Other Funds	(5,174,396)
Due From Other Funds	44,050	Bonds Payable	<u>(5,383,481)</u>
Accounts Receivable	104,657		
Inventory	2,410,010	Total Liabilities	(10,557,877)
Equipment, Net of Depreciation	<u>22,000,938</u>		
Total Assets	<u><u>34,338,628</u></u>	Fund Balance	
		Beginning Balance	(27,149,099)
		Revenues	(42,660,383)
		Expenditures	<u>46,028,731</u>
		Total Fund Balance	<u>(23,780,751)</u>
		Total Liabilities and Fund Balance	<u><u>(34,338,628)</u></u>

Food Service Fund operates the cafeterias at all schools. This operation is funded by federal reimbursements and student sales.

2014 - 2015 School Year				2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	18,859	12,177	64.6%	18,859	18,859	15,475	82.1%	20,875	20,875	17,301	82.9%
1600 Food Sales	8,123,768	5,169,549	63.6%	8,115,697	8,735,115	7,084,735	81.1%	9,547,373	9,926,749	8,374,590	84.4%
1900 Local Contributions	143,866	75,588	52.5%	62,701	53,014	62,305	117.5%	-	58,565	32,676	55.8%
3200 State Grants	463,098	-	0.0%	463,098	463,098	-	0.0%	438,712	438,712	438,712	100.0%
3900 On-Behalf Payments	-	1,407,212		1,591,235	-	-		3,778,152	-	-	
4500 Federal Grants Through State	44,742,080	35,995,857	80.5%	40,323,435	52,792,575	34,619,869	65.6%	38,216,542	57,511,218	32,735,076	56.9%
4950 Donated Commodities	2,477,993	-	0.0%	2,477,993	2,477,993	-	0.0%	2,431,027	-	-	
5210 Operating Transfers In	54,142	-	0.0%	2,954,142	54,142	-	0.0%	2,919,876	39,876	-	0.0%
Total Revenues	56,023,807	42,660,383	76.1%	56,007,160	64,594,797	41,782,384	64.7%	57,352,556	67,995,995	41,598,355	61.2%
Non-Operating Funds											
Beginning Balance	27,149,099	27,149,099	100.0%	29,145,530	29,145,530	29,145,530	100.0%	29,607,924	29,607,924	29,607,924	100.0%
Food Service Expenditures											
3100 Food Service Operation	85,566,049	46,028,731	53.8%	58,003,591	92,759,369	41,269,579	44.5%	57,814,951	97,385,068	38,909,744	40.0%
Total Expenditures	85,566,049	46,028,731	53.8%	58,003,591	92,759,369	41,269,579	44.5%	57,814,951	97,385,068	38,909,744	40.0%
Ending Fund Balance	(2,393,144)	23,780,751		27,149,099	980,958	29,658,334		29,145,530	218,852	32,296,535	

As of April 30, 2015

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>193,891</u>	Beginning Balance	(120,157)
		Revenues	(510,658)
Total Assets	<u><u>193,891</u></u>	Expenditures	<u>436,924</u>
		Total Fund Balance	<u>(193,891)</u>
		Total Liabilities and Fund Balance	<u><u>(193,891)</u></u>

Daycare Operations Fund operates daycare facilities at two schools. These services are funded by the state or by parent charges.

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Daycare Operations Enterprise Fund											
Daycare Operations Revenues											
1800 Daycare Fees	204,853	21,526	10.5%	39,613	123,465	34,232	27.7%	504,953	569,944	434,828	76.3%
3200 State Grants	374,990	403,535	107.6%	540,848	540,848	391,671	72.4%	159,336	-	-	
3900 On-Behalf Payments	-	85,596		96,790	-	-		94,435	-	-	
4500 Federal Grants Through State	-	-		-	-	-		63,462	60,008	53,649	89.4%
Total Revenues	579,843	510,658	88.1%	677,251	664,313	425,903	64.1%	822,186	629,952	488,477	77.5%
Non-Operating Funds											
Beginning Balance	120,157	120,157	100.0%	155,353	155,353	155,353	100.0%	36,487	36,487	36,487	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	700,000	436,923	62.4%	712,447	820,000	468,201	57.1%	703,320	729,900	455,397	62.4%
Total Expenditures	700,000	436,923	62.4%	712,447	820,000	468,201	57.1%	703,320	729,900	455,397	62.4%
Ending Fund Balance	-	193,891		120,157	(334)	113,056		155,353	(63,462)	69,568	

As of April 30, 2015

Enterprise Programs Fund (53) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	21,843	Beginning Balance	(150)
Accounts Receivable	<u>11,250</u>	Revenues	(100,935)
		Expenditures	<u>67,992</u>
Total Assets	<u><u>33,093</u></u>	Total Fund Balance	<u>(33,093)</u>
		Total Liabilities and Fund Balance	<u><u>(33,093)</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.

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Enterprise Programs Fund											
Enterprise Programs Revenues											
1700 Student Fees	450	-	0.0%	450	450	-	0.0%	1,200	2,000	-	0.0%
1800 Daycare Fees	39,501	38,201	96.7%	15,176	127,340	12,026	9.4%	24,757	53,680	16,976	31.6%
1900 Local Contributions	29,308	54,484	185.9%	1,530	1,530	10	0.7%	2,195	2,644	1,042	39.4%
3900 On-Behalf Payments	-	8,250		9,328	-	-		5,969	-	-	
5210 Operating Transfers In	59,911	-	0.0%	69,636	88,248	14,467	16.4%	59,300	59,300	22,543	38.0%
Total Revenues	129,170	100,935	78.1%	96,120	217,568	26,503	12.2%	93,421	117,624	40,561	34.5%
Non-Operating Funds											
Beginning Balance	150	150	100.0%	1,500	1,500	1,500	100.0%	-	-	-	
Enterprise Programs Expenditures											
1100 Instruction	24,444	29,283	119.8%	37,942	20,133	37,942	188.5%	39,508	34,947	33,239	95.1%
2200 Instructional Staff Support	92,454	37,879	41.0%	59,435	39,308	59,435	151.2%	49,968	80,232	36,125	45.0%
2700 Transportation	420	830	197.7%	93	-	93		2,445	2,445	2,172	88.8%
Total Expenditures	117,318	67,991	58.0%	97,470	59,441	97,470	164.0%	91,921	117,624	71,536	60.8%
Ending Fund Balance	12,001	33,093		150	159,628	(69,467)		1,500	-	(30,975)	

As of April 30, 2015

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	<u>274,505</u>	Due To Other Funds	<u>(47,510)</u>
Total Assets	<u><u>274,505</u></u>	Fund Balance	
		Beginning Balance	(234,005)
		Revenues	(426,870)
		Expenditures	<u>433,880</u>
		Total Fund Balance	<u>(226,995)</u>
		Total Liabilities and Fund Balance	<u><u>(274,505)</u></u>

Adult Education Fund accounts for the tuition-based Lifelong Learning program.

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	-	357		443	-	369		419	-	350	
1800 Daycare Fees	500,000	378,574	75.7%	454,786	550,000	439,084	79.8%	446,326	764,773	417,494	54.6%
3900 On-Behalf Payments	-	38,069		43,047	-	-		60,569	-	-	
5210 Operating Transfers In	-	9,871		526	-	526		5,715	-	5,715	
Total Revenues	500,000	426,870	85.4%	498,803	550,000	439,979	80.0%	513,028	764,773	423,558	55.4%
Non-Operating Funds											
Beginning Balance	234,005	234,005	100.0%	219,467	219,467	219,467	100.0%	169,207	169,207	169,207	100.0%
Adult Education Expenditures											
1100 Instruction	35,800	39,046	109.1%	31,268	36,854	23,168	62.9%	28,888	41,670	22,832	54.8%
2200 Instructional Staff Support	462,447	393,081	85.0%	447,997	508,146	322,813	63.5%	428,881	718,103	301,411	42.0%
5200 Operating Transfers Out	1,753	1,753	100.0%	5,000	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%
Total Expenditures	500,000	433,880	86.8%	484,265	550,000	350,981	63.8%	462,769	764,773	329,243	43.1%
Ending Fund Balance	234,005	226,995		234,005	219,467	308,465		219,467	169,207	263,523	

As of April 30, 2015

Tuition Preschool Enterprise Fund (59) Balance Sheet

Liabilities		Fund Balance	
Due To Other Funds	<u>54,754</u>	Beginning Balance	(42,869)
		Revenues	(612,407)
Total Liabilities	54,754	Expenditures	<u>600,522</u>
		Total Fund Balance	<u>(54,754)</u>
		Total Liabilities and Fund Balance	<u><u>(54,754)</u></u>

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

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	704,205	550,528	78.2%	672,725	732,010	592,680	81.0%	769,384	805,009	607,099	75.4%
3900 On-Behalf Payments	-	61,878		69,970	-	-		116,982	-	-	
Total Revenues	704,205	612,407	87.0%	742,695	732,010	592,680	81.0%	886,366	805,009	607,099	75.4%
Non-Operating Funds											
Beginning Balance	42,869	42,869	100.0%	21,459	21,459	21,459	100.0%	33,117	33,117	33,117	100.0%
Tuition Preschool Expenditures											
1100 Instruction	745,804	600,521	80.5%	721,302	753,464	520,527	69.1%	896,676	835,673	608,288	72.8%
2200 Instructional Staff Support	1,270	-	0.0%	(16)	5	(16)	-316.0%	1,348	2,517	968	38.5%
Total Expenditures	747,074	600,521	80.4%	721,286	753,469	520,511	69.1%	898,024	838,190	609,256	72.7%
Ending Fund Balance	-	54,754		42,869	-	93,628		21,459	(63)	30,961	

As of April 30, 2015

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	1,194,401	Due To Other Funds	<u>(389,072)</u>
Due From Other Funds	<u>708,479</u>		
Total Assets	<u><u>1,902,880</u></u>	Total Liabilities	(389,072)
		Fund Balance	
		Beginning Balance	(1,733,339)
		Revenues	(649,480)
		Expenditures	<u>869,012</u>
		Total Fund Balance	<u>(1,513,807)</u>
		Total Liabilities and Fund Balance	<u><u>(1,902,880)</u></u>

Agency Fund includes scholarship funds held at central office. The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

	2014 - 2015 School Year			2013 - 2014 School Year				2012 - 2013 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Trust & Agency Funds											
Trust & Agency Revenues											
1500 Interest Income	96	604	628.7%	646	126	533	421.6%	1,535	1,902	1,207	63.4%
1900 Local Contributions	666,628	648,876	97.3%	891,315	975,362	783,420	80.3%	606,434	1,407,635	391,410	27.8%
Total Revenues	666,724	649,480	97.4%	891,961	975,488	783,953	80.4%	607,969	1,409,536	392,616	27.9%
Non-Operating Funds											
Beginning Balance	1,733,339	1,733,339	100.0%	1,901,173	1,901,173	1,901,173	100.0%	2,526,543	2,526,543	2,526,543	100.0%
Trust & Agency Expenditures											
3300 Trust & Agency Expenditures	2,631,067	869,012	33.0%	1,059,795	1,563,646	561,015	35.9%	1,233,339	1,593,372	913,412	57.3%
Total Expenditures	2,631,067	869,012	33.0%	1,059,795	1,563,646	561,015	35.9%	1,233,339	1,593,372	913,412	57.3%
Ending Fund Balance	(231,005)	1,513,807		1,733,339	1,313,015	2,124,110		1,901,173	2,342,707	2,005,748	