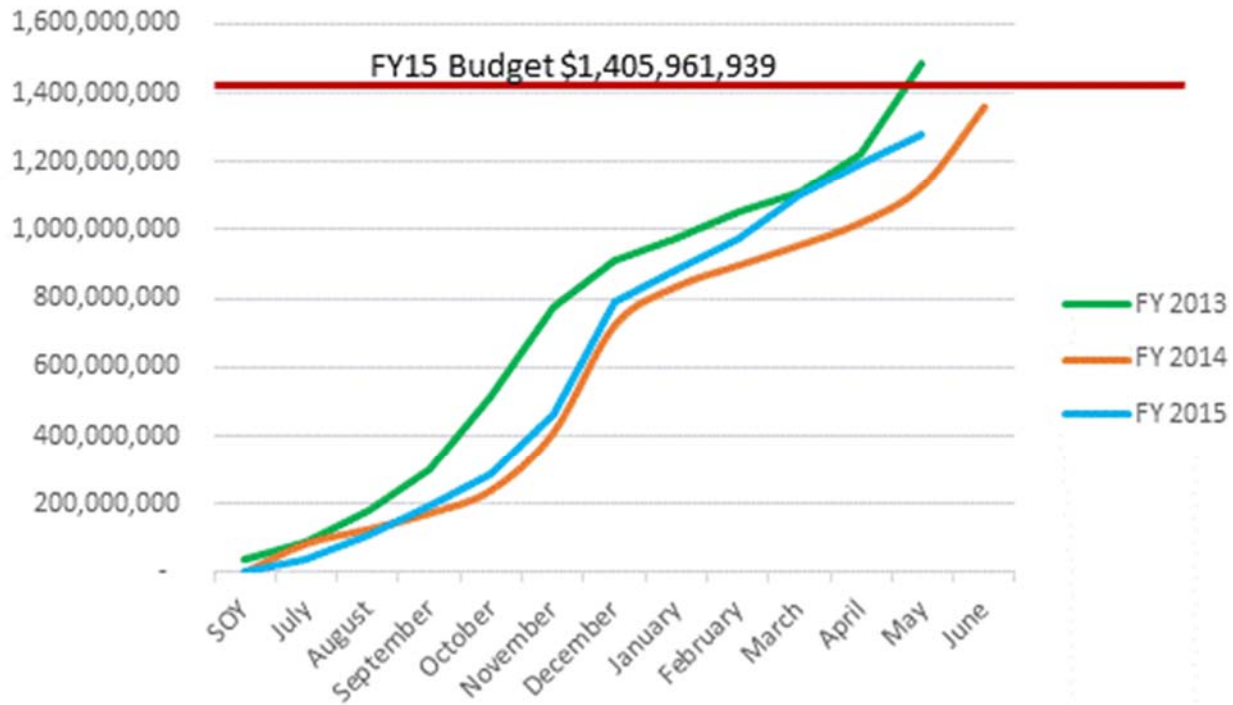


### Comparative Revenues by Month (All Funds)

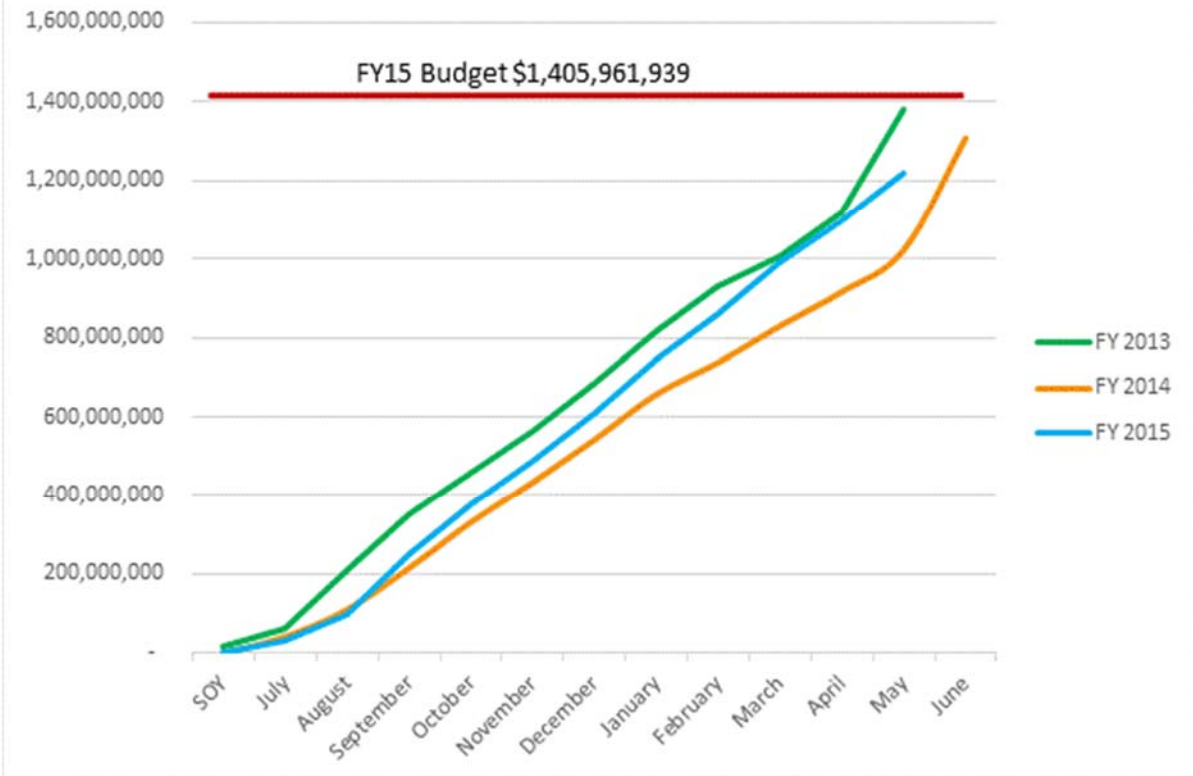


FY 2013 showed abnormally high revenues and expenditures due to the effects of refunding bonds issued during that school year



## May Financial Report

### Comparative Expenditures by Month (All Funds)



Monthly Financial Report  
Through May 31, 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	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	397,952,915	397,653,900	99.9%	388,628,855	391,294,000	388,590,899	99.3%	380,134,468	381,987,709	380,134,468	99.5%
Occupational Taxes	140,812,000	115,970,625	82.4%	132,569,312	140,481,000	110,980,973	79.0%	128,882,355	124,066,000	107,734,444	86.8%
Other Taxes	47,820,859	41,643,814	87.1%	46,500,119	48,966,000	39,334,664	80.3%	54,640,894	45,034,000	47,993,935	106.6%
Local Grants	6,700,217	3,895,092	58.1%	10,772,743	4,225,380	6,784,967	160.6%	11,804,049	3,925,844	4,129,604	105.2%
State Sources											
SEEK Program	270,018,985	245,727,324	91.0%	261,949,817	257,785,000	239,477,825	92.9%	263,184,705	258,650,000	240,263,849	92.9%
Other State Revenues	221,219,455	206,322,285	93.3%	207,729,296	209,359,571	34,814,683	16.6%	207,212,927	43,601,098	39,011,508	89.5%
KSFCC Allocation	7,489,499	8,145,503	108.8%	7,638,789	6,750,638	7,613,023	112.8%	7,908,035	7,908,035	7,884,493	99.7%
Federal Grants	149,394,628	115,464,145	77.3%	139,546,872	146,541,604	110,075,556	75.1%	162,485,934	162,536,658	134,166,812	82.5%
Interest	1,319,690	788,664	59.8%	1,683,901	618,985	686,474	110.9%	1,001,033	1,172,777	773,133	65.9%
Other Sources	109,204,682	143,156,970	131.1%	176,965,459	112,514,961	163,811,068	145.6%	198,070,433	116,065,570	217,994,649	187.8%
<b>Total Revenues</b>	1,351,932,929	1,278,768,321	94.6%	1,373,985,162	1,318,537,139	1,102,170,133	83.6%	1,415,324,833	1,144,947,690	1,180,086,896	103.1%
<b>Non-Operating Funds</b>											
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	253,559,692	99.4%
<b>All Funds Expenditures</b>											
1100 Instruction	646,327,415	555,107,920	85.9%	600,543,284	612,128,908	427,524,415	69.8%	589,537,011	502,163,440	434,546,210	86.5%
2100 Student Support	54,847,918	47,195,138	86.0%	50,904,422	51,111,611	35,333,959	69.1%	51,190,099	41,813,809	36,999,042	88.5%
2200 Instructional Staff Support	131,663,737	110,043,871	83.6%	126,322,357	122,023,987	91,414,170	74.9%	125,264,032	104,433,759	93,889,222	89.9%
2300 District Administration	3,986,319	3,422,034	85.8%	3,643,084	3,807,398	2,568,018	67.4%	3,097,758	2,757,043	2,289,082	83.0%
2400 School Administration	92,490,740	76,625,325	82.8%	85,727,500	90,335,949	61,992,179	68.6%	85,986,396	77,970,366	64,219,711	82.4%
2500 Business Support	48,966,938	38,177,746	78.0%	42,730,714	43,550,221	34,544,272	79.3%	42,920,067	53,987,490	31,172,986	57.7%
2600 Plant Operations & Maintenance	118,843,152	94,323,815	79.4%	103,957,976	115,181,614	87,187,683	75.7%	105,710,394	108,796,276	86,399,726	79.4%
2700 Transportation	82,716,831	68,118,467	82.4%	85,953,372	92,075,122	67,813,308	73.6%	79,559,523	76,023,614	65,392,703	86.0%
2900 Other Instruction Support	29,600	24,096	81.4%	10,000	-	10,000		7,275,328	-	6,258,617	
3100 Food Service	85,425,204	50,985,521	59.7%	64,944,888	92,759,369	51,831,962	55.9%	57,596,097	97,593,620	43,739,524	44.8%
3200 Daycare Operations	700,000	480,564	68.7%	712,447	820,000	527,533	64.3%	703,319	729,900	507,938	69.6%
3300 Community Services	14,776,775	9,383,305	63.5%	10,665,517	13,257,715	8,234,090	62.1%	3,706,105	10,880,217	2,727,940	25.1%
4600 Site Improvement	50,172,269	34,338,100	68.4%	1,264,501	953,226	48,364,197	5073.7%	63,193,476	53,436,454	44,973,525	84.2%
5100 Debt Service	54,871,822	109,039,482	198.7%	97,264,213	97,728,638	50,274,425	51.4%	127,696,767	47,067,715	128,516,394	273.0%
5200 Operating Transfers Out	46,896,159	52,722,622	112.4%	83,520,672	43,493,613	76,903,235	176.8%	118,408,096	70,663,062	142,091,589	201.1%
5300 Contingency	74,243,155	-	0.0%	-	88,890,328	-	0.0%	-	74,546,473	-	0.0%
<b>Total Expenditures</b>	1,506,958,034	1,249,988,007	82.9%	1,358,164,946	1,468,117,699	1,044,523,446	71.1%	1,461,844,470	1,322,863,239	1,183,724,210	89.5%
<b>Ending Fund Balance</b>	119,365,294	302,251,272		266,952,091	91,325,180	308,778,562		207,040,055	77,083,746	249,922,378	

As of May 31, 2015

**General Fund (1) Balance Sheet**

Assets			Liabilities		
	Cash	311,890,647		Due To Other Funds	(91,467,809)
	Accounts Receivable	275,309		Accounts Payable	(164,077)
	Due From Other Funds	21,950,922		Accrued Expenditures	(81,242,580)
	Inventory	<u>4,423,408</u>			
<b>Total Assets</b>		<u><u>338,540,286</u></u>	<b>Total Liabilities</b>		(172,874,466)
			Fund Balance		
				Beginning Balance	(120,080,560)
				Revenues	(938,306,847)
				Expenditures	<u>892,721,586</u>
			<b>Total Fund Balance</b>		<u>(165,665,821)</u>
			<b>Total Liabilities and Fund Balance</b>		<u><u>(338,540,286)</u></u>

General Fund holds funds that are required to be spent for the direct or indirect instruction of our students. These are the most flexible district funds.

	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 Revenues											
1111 Real Estate Taxes	365,809,741	365,505,937	99.9%	356,929,472	359,379,000	356,891,516	99.3%	348,844,922	349,843,000	348,844,922	99.7%
1115 Delinquent Property Taxes	5,756,725	3,815,449	66.3%	5,756,726	6,400,000	4,295,751	67.1%	6,835,445	7,121,000	4,875,493	68.5%
1117 Motor Vehicle Taxes	26,219,231	22,349,397	85.2%	25,303,237	25,680,000	21,633,627	84.2%	24,800,071	24,635,000	21,136,695	85.8%
1119 Franchise Taxes	8,155,533	9,136,124	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	115,970,625	82.4%	132,569,312	140,481,000	110,980,973	79.0%	128,882,355	124,066,000	107,734,444	86.8%
1191 Omitted Property Taxes	6,117,000	4,773,260	78.0%	6,116,064	7,494,000	4,042,396	53.9%	7,494,616	4,246,000	6,470,986	152.4%
1280 Revenue in Lieu of Taxes	1,572,370	1,569,584	99.8%	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	521,658	50.9%	1,100,286	1,746,000	756,192	43.3%
1510 Interest Income	1,300,000	633,671	48.7%	1,491,445	600,000	568,036	94.7%	837,886	1,150,000	654,907	56.9%
1900 Other Local Revenues	4,273,400	974,020	22.8%	4,264,507	3,978,000	1,198,411	30.1%	4,067,462	4,068,000	993,782	24.4%
3111 State SEEK Revenues	270,018,985	245,727,324	91.0%	261,949,817	257,785,000	239,477,825	92.9%	263,184,705	258,650,000	240,263,849	92.9%
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	1,310,984	75.0%	1,748,117	1,748,000	1,311,122	75.0%	1,748,204	1,764,000	1,311,171	74.3%
3900 On-Behalf Payments	174,872,653	163,712,685	93.6%	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	5,504	55.0%
5220 Indirect Cost Transfers	2,865,247	2,411,688	84.2%	2,805,687	2,592,466	2,418,173	93.3%	2,880,262	2,597,853	2,472,601	95.2%
Total Revenues	1,010,691,185	938,306,847	92.8%	973,257,705	983,410,850	752,710,683	76.5%	963,112,321	789,208,853	751,031,309	95.2%
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	124,560,397	

		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	%
<b>General Fund Expenditures</b>												
<b>Instruction (Teachers, Classroom Activities &amp; Supplies, Textbooks)</b>												
0100	Salaries	400,730,295	354,229,344	88.4%	384,462,006	388,770,582	335,772,230	86.4%	378,349,602	387,303,978	339,002,905	87.5%
0200	Employee Benefits	140,281,794	125,085,431	89.2%	129,073,712	127,495,646	16,043,245	12.6%	119,152,071	14,845,086	14,462,365	97.4%
0300	Professional/Technical Services	509,087	268,288	52.7%	223,375	393,485	198,644	50.5%	386,625	553,437	360,926	65.2%
0400	Property Services	324,061	244,184	75.4%	304,619	347,904	266,284	76.5%	275,511	334,349	228,902	68.5%
0500	Other Purchased Services	943,214	540,328	57.3%	571,235	788,882	492,054	62.4%	544,404	687,786	469,425	68.3%
0600	Supplies	13,769,217	7,883,270	57.3%	9,605,223	14,749,106	8,475,038	57.5%	7,965,048	14,361,145	7,355,211	51.2%
0700	Property	3,447,856	2,147,532	62.3%	1,808,656	2,390,024	1,523,807	63.8%	1,983,036	2,713,669	1,740,112	64.1%
0800	Miscellaneous	5,430,142	428,607	7.9%	514,163	2,922,619	489,799	16.8%	466,077	502,344	449,771	89.5%
<b>1100</b>	<b>Instruction</b>	<b>565,435,667</b>	<b>490,826,985</b>	86.8%	<b>526,562,989</b>	<b>537,858,247</b>	<b>363,261,100</b>	67.5%	<b>509,122,375</b>	<b>421,301,793</b>	<b>364,069,616</b>	86.4%
<b>Student Support (Attendance, Guidance, Health)</b>												
0100	Salaries	36,505,624	31,289,116	85.7%	34,196,888	33,976,510	29,338,084	86.3%	34,382,845	34,645,415	30,328,044	87.5%
0200	Employee Benefits	12,246,755	11,033,543	90.1%	11,208,425	10,821,316	1,306,210	12.1%	10,645,383	1,218,808	1,213,591	99.6%
0300	Professional/Technical Services	1,279,056	1,152,403	90.1%	1,123,862	1,446,457	984,610	68.1%	830,614	1,268,176	736,350	58.1%
0400	Property Services	69,024	63,997	92.7%	62,978	64,807	59,664	92.1%	58,103	58,103	57,033	98.2%
0500	Other Purchased Services	237,426	161,562	68.0%	147,403	206,718	133,152	64.4%	170,780	239,665	157,433	65.7%
0600	Supplies	326,127	115,897	35.5%	164,089	290,917	135,166	46.5%	145,985	258,523	131,166	50.7%
0700	Property	122,564	98,013	80.0%	139,178	207,177	91,668	44.2%	99,044	139,465	40,010	28.7%
0800	Miscellaneous	40,316	31,790	78.9%	33,292	36,745	24,925	67.8%	33,626	33,920	29,631	87.4%
<b>2100</b>	<b>Student Support</b>	<b>50,826,892</b>	<b>43,946,320</b>	86.5%	<b>47,076,116</b>	<b>47,050,647</b>	<b>32,073,479</b>	68.2%	<b>46,366,380</b>	<b>37,862,074</b>	<b>32,693,258</b>	86.3%
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>												
0100	Salaries	65,205,115	56,214,664	86.2%	58,797,459	62,336,301	50,643,851	81.2%	53,750,231	52,882,325	47,323,181	89.5%
0200	Employee Benefits	19,885,243	19,360,644	97.4%	19,612,742	17,419,537	3,098,564	17.8%	17,209,089	2,468,090	2,870,134	116.3%
0300	Professional/Technical Services	2,329,585	1,070,962	46.0%	478,201	639,297	427,411	66.9%	388,945	587,683	306,494	52.2%
0400	Property Services	44,775	29,971	66.9%	22,884	32,372	12,635	39.0%	20,081	46,572	15,346	33.0%
0500	Other Purchased Services	444,945	249,616	56.1%	373,781	434,736	290,987	66.9%	322,748	413,886	277,860	67.1%
0600	Supplies	2,862,286	1,944,992	68.0%	2,225,766	2,544,992	1,969,415	77.4%	2,193,557	2,585,264	1,977,093	76.5%
0700	Property	2,462,927	1,619,834	65.8%	1,943,429	2,235,532	1,653,288	74.0%	1,294,279	1,729,269	986,692	57.1%
0800	Miscellaneous	209,293	130,090	62.2%	60,372	128,432	39,749	30.9%	65,642	80,782	52,368	64.8%
<b>2200</b>	<b>Instructional Staff Support</b>	<b>93,444,168</b>	<b>80,620,773</b>	86.3%	<b>83,514,634</b>	<b>85,771,198</b>	<b>58,135,900</b>	67.8%	<b>75,244,572</b>	<b>60,793,872</b>	<b>53,809,169</b>	88.5%

		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	%
<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	2,382,299	2,063,235	86.6%	2,146,324	2,263,405	1,799,344	79.5%	1,856,041	1,939,527	1,542,416	79.5%
0200	Employee Benefits	700,522	705,100	100.7%	719,730	628,329	190,453	30.3%	611,432	135,588	164,259	121.1%
0300	Professional/Technical Services	579,804	382,239	65.9%	529,199	605,868	298,940	49.3%	349,187	392,279	250,394	63.8%
0400	Property Services	205	203	99.3%	-	-	-		11,211	9,311	11,211	120.4%
0500	Other Purchased Services	58,845	36,227	61.6%	46,978	50,848	31,759	62.5%	71,781	70,438	70,205	99.7%
0600	Supplies	82,618	55,368	67.0%	75,379	90,688	63,399	69.9%	69,797	79,366	62,164	78.3%
0700	Property	11,979	5,943	49.6%	16,227	18,268	11,501	63.0%	13,857	15,959	12,586	78.9%
0800	Miscellaneous	97,174	95,208	98.0%	78,404	80,550	78,404	97.3%	83,904	84,025	83,424	99.3%
<b>2300</b>	<b>District Administration</b>	<b>3,913,446</b>	<b>3,343,524</b>	85.4%	<b>3,612,240</b>	<b>3,737,956</b>	<b>2,473,799</b>	66.2%	<b>3,067,209</b>	<b>2,726,494</b>	<b>2,196,658</b>	80.6%
<b>School Administration (Principal's Office)</b>												
0100	Salaries	60,282,143	51,850,808	86.0%	58,457,164	59,551,483	50,345,887	84.5%	59,122,912	60,877,978	52,221,795	85.8%
0200	Employee Benefits	22,004,449	19,414,307	88.2%	20,958,935	20,599,121	5,721,132	27.8%	20,255,926	5,609,726	5,800,484	103.4%
0300	Professional/Technical Services	418,848	220,726	52.7%	297,911	360,922	264,439	73.3%	189,573	290,933	156,122	53.7%
0400	Property Services	531,855	321,772	60.5%	351,954	487,556	320,643	65.8%	386,475	454,523	361,565	79.5%
0500	Other Purchased Services	987,439	669,822	67.8%	725,410	957,651	657,970	68.7%	692,142	914,093	643,611	70.4%
0600	Supplies	5,870,304	2,656,730	45.3%	2,831,123	5,814,576	2,724,629	46.9%	3,080,536	7,027,716	2,948,976	42.0%
0700	Property	2,063,626	1,311,360	63.5%	1,764,766	2,110,683	1,649,824	78.2%	2,003,261	2,386,663	1,871,141	78.4%
0800	Miscellaneous	197,631	69,401	35.1%	80,798	216,891	68,736	31.7%	97,758	229,579	85,422	37.2%
<b>2400</b>	<b>School Administration</b>	<b>92,355,765</b>	<b>76,514,926</b>	82.8%	<b>85,468,062</b>	<b>90,098,884</b>	<b>61,753,260</b>	68.5%	<b>85,828,583</b>	<b>77,791,211</b>	<b>64,089,115</b>	82.4%
<b>Business Support (Finance, Human Resources, IT)</b>		<b>99,999</b>										
0100	Salaries	18,786,860	15,149,437	80.6%	17,695,440	18,116,315	15,229,385	84.1%	18,103,793	19,030,152	15,636,472	82.2%
0200	Employee Benefits	8,915,963	7,464,255	83.7%	7,329,219	9,331,874	3,238,451	34.7%	7,489,428	12,784,427	3,290,262	25.7%
0300	Professional/Technical Services	1,875,567	931,343	49.7%	765,049	833,539	633,688	76.0%	794,081	1,642,383	661,262	40.3%
0400	Property Services	657,710	270,646	41.1%	322,672	517,267	324,932	62.8%	169,229	506,629	174,859	34.5%
0500	Other Purchased Services	6,095,633	4,176,778	68.5%	4,460,720	5,172,412	6,141,037	118.7%	4,906,444	5,244,777	5,614,189	107.0%
0600	Supplies	2,436,210	363,483	14.9%	2,771,166	2,320,187	1,171,680	50.5%	1,326,073	1,678,340	552,100	32.9%
0700	Property	8,515,768	4,339,335	51.0%	4,342,122	5,288,958	3,410,228	64.5%	3,963,844	11,221,762	509,459	4.5%
0800	Miscellaneous	354,556	176,353	49.7%	167,636	284,414	163,961	57.6%	152,190	190,261	64,221	33.8%
<b>2500</b>	<b>Business Support</b>	<b>47,638,266</b>	<b>32,871,630</b>	69.0%	<b>37,854,024</b>	<b>41,864,966</b>	<b>30,313,361</b>	72.4%	<b>36,905,082</b>	<b>52,298,729</b>	<b>26,502,825</b>	50.7%



		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	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	50,904,790	41,574,139	81.7%	48,444,766	50,059,006	41,919,885	83.7%	48,381,536	50,942,077	42,023,237	82.5%
0200	Employee Benefits	22,004,126	18,744,722	85.2%	16,863,342	20,088,801	11,999,025	59.7%	21,009,980	12,659,308	12,278,232	97.0%
0300	Professional/Technical Services	1,309,138	765,030	58.4%	1,070,367	1,117,315	767,772	68.7%	578,411	683,043	509,716	74.6%
0400	Property Services	14,522,826	9,112,793	62.7%	10,644,529	14,295,984	8,761,869	61.3%	11,045,931	14,520,885	9,603,242	66.1%
0500	Other Purchased Services	2,591,326	270,094	10.4%	717,089	2,614,723	276,904	10.6%	812,002	4,427,159	397,725	9.0%
0600	Supplies	24,873,145	22,158,275	89.1%	24,747,768	25,115,425	22,274,914	88.7%	22,264,224	23,601,406	20,244,349	85.8%
0700	Property	2,436,003	1,356,981	55.7%	1,321,222	1,760,622	1,084,398	61.6%	1,498,547	1,869,542	1,236,909	66.2%
0800	Miscellaneous	134,046	90,002	67.1%	92,689	104,072	73,179	70.3%	79,203	91,783	76,158	83.0%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>118,775,401</b>	<b>94,072,035</b>	79.2%	<b>103,901,771</b>	<b>115,155,947</b>	<b>87,157,947</b>	75.7%	<b>105,669,835</b>	<b>108,795,203</b>	<b>86,369,569</b>	79.4%
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	38,134,199	38,075,098	99.8%	42,250,401	41,818,182	37,006,558	88.5%	42,410,036	43,192,964	37,787,739	87.5%
0200	Employee Benefits	18,221,603	16,673,651	91.5%	19,454,568	18,835,480	10,670,633	56.7%	19,358,309	11,654,814	10,948,494	93.9%
0300	Professional/Technical Services	182,246	(2,153,272)	-1181.5%	(2,236,758)	425,447	(1,661,455)	-390.5%	(2,968,643)	130,196	(1,512,106)	-1161.4%
0400	Property Services	17,946	9,921	55.3%	20,917	38,618	17,900	46.4%	540,781	574,338	501,415	87.3%
0500	Other Purchased Services	5,251,454	2,950,623	56.2%	3,664,652	5,247,811	3,417,824	65.1%	3,469,407	2,692,367	3,218,319	119.5%
0600	Supplies	12,219,643	9,290,282	76.0%	11,656,799	12,174,430	11,217,010	92.1%	11,216,285	7,635,790	11,128,176	145.7%
0700	Property	4,416,997	231,684	5.2%	8,448,537	8,940,106	4,966,710	55.6%	1,244,388	6,456,887	1,026,571	15.9%
0800	Miscellaneous	480,111	33,847	7.0%	42,496	305,927	35,059	11.5%	31,148	51,824	26,919	51.9%
<b>2700</b>	<b>Transportation</b>	<b>78,924,199</b>	<b>65,111,833</b>	82.5%	<b>83,301,613</b>	<b>87,786,001</b>	<b>65,670,238</b>	74.8%	<b>75,301,710</b>	<b>72,389,181</b>	<b>63,125,528</b>	87.2%
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	29,600	23,168	78.3%	-	-	-		-	-	-	
0200	Employee Benefits	-	928		-	-	-		-	-	-	
<b>2900</b>	<b>Other Instruction Support</b>	<b>29,600</b>	<b>24,096</b>	81.4%	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	-	15,871		-	-	-		-	-	-	
0200	Employee Benefits	-	3,021		-	-	-		-	-	-	
<b>3100</b>	<b>Food Service</b>	<b>-</b>	<b>18,892</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

		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	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>												
0100	Salaries	1,979,688	1,647,176	83.2%	1,819,879	2,013,941	1,690,452	83.9%	1,749,580	1,977,105	1,580,973	80.0%
0200	Employee Benefits	650,153	603,986	92.9%	644,530	532,556	152,259	28.6%	605,230	88,475	146,216	165.3%
0300	Professional/Technical Services	3,384	1,254	37.1%	(3,953)	12,725	8,907	70.0%	5,530	12,537	4,900	39.1%
0400	Property Services	813	813	100.0%	(143)	-	-		490	900	490	54.4%
0500	Other Purchased Services	24,205	12,594	52.0%	(2,272)	20,589	13,308	64.6%	22,363	38,466	19,095	49.6%
0600	Supplies	22,494	12,558	55.8%	516	28,289	6,726	23.8%	32,665	39,101	22,536	57.6%
0700	Property	4,178	3,647	87.3%	16,164	18,795	17,551	93.4%	26,004	29,968	24,747	82.6%
0800	Miscellaneous	14,078	1,337	9.5%	9,483	17,992	12,947	72.0%	30,165	38,412	14,834	38.6%
<b>3300</b>	<b>Community Services</b>	<b>2,698,993</b>	<b>2,283,366</b>	84.6%	<b>2,484,205</b>	<b>2,644,887</b>	<b>1,902,149</b>	71.9%	<b>2,472,027</b>	<b>2,224,964</b>	<b>1,813,790</b>	81.5%
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	655,702	555,623	84.7%	661,887	686,133	574,082	83.7%	677,157	686,924	585,070	85.2%
0200	Employee Benefits	242,920	218,308	89.9%	236,932	235,515	77,876	33.1%	232,158	75,171	77,157	102.6%
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>898,622</b>	<b>773,930</b>	86.1%	<b>898,819</b>	<b>921,648</b>	<b>651,958</b>	70.7%	<b>909,314</b>	<b>762,095</b>	<b>662,227</b>	86.9%
<b>5200</b>	<b>Operating Transfers Out</b>	<b>2,367,860</b>	<b>2,313,276</b>	97.7%	<b>8,728,806</b>	<b>221,236</b>	<b>5,714,996</b>	2583.2%	<b>16,559,496</b>	<b>1,235,218</b>	<b>1,195,938</b>	96.8%
<b>5300</b>	<b>Contingency</b>	<b>74,243,155</b>	-	0.0%	-	<b>88,890,328</b>	-	0.0%	-	<b>74,546,473</b>	-	0.0%
<b>Total Expenditures</b>		<b>1,131,552,034</b>	<b>892,721,586</b>	78.9%	<b>983,403,280</b>	<b>1,102,001,945</b>	<b>709,108,187</b>	64.3%	<b>957,446,582</b>	<b>912,727,308</b>	<b>696,527,694</b>	76.3%
<b>Ending Fund Balance</b>		<b>139,151</b>	<b>165,665,821</b>		<b>120,080,560</b>	<b>1,408,905</b>	<b>173,828,630</b>		<b>130,226,135</b>	<b>2,481,545</b>	<b>179,064,013</b>	



As of May 31, 2015

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

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	25,841,618		(21,942,702)
	Accounts Receivable		
	698,537		
		<b>Total Liabilities</b>	(21,942,702)
<b>Total Assets</b>	26,540,156		
		Fund Balance	
		Beginning Balance	(10,009,207)
		Revenues	(107,552,521)
		Expenditures	112,964,274
		<b>Total Fund Balance</b>	(4,597,454)
		<b>Total Liabilities and Fund Balance</b>	(26,540,156)

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	%
<b>Special Revenue Fund</b>												
<b>Special Revenue Fund Revenues</b>												
1510	Interest Income	735	2,811	382.4%	6,808	-	6,799		6,317	-	5,873	
1700	Student Fees	71,281	2,950	4.1%	13,972	7,767	7,767	100.0%	26,608	-	18,986	
1900	Local Grants and Contributions	5,909,854	2,901,936	49.1%	9,881,427	3,250,018	5,984,372	184.1%	11,197,615	2,518,209	3,738,195	148.4%
3200	State Grants	34,203,624	30,181,331	88.2%	30,369,472	30,907,241	23,859,335	77.2%	34,844,481	31,845,986	28,328,180	89.0%
4300	Direct Federal Grants	16,494,960	12,789,631	77.5%	17,168,722	15,086,995	13,862,140	91.9%	19,568,239	15,844,882	16,049,748	
4500	Federal Grants Through State	75,172,005	56,851,161	75.6%	74,630,227	72,374,490	52,390,177	72.4%	95,381,941	82,582,471	74,158,175	19.4%
4700	Federal Grants Thru Intermediary	851,788	605,615	71.1%	864,157	916,908	632,400	69.0%	828,449	738,026	635,709	10048.2%
4810	Medicaid Reimbursement	3,795,741	1,902,058	50.1%	1,465,497	2,892,642	1,368,440	47.3%	3,301,260	-	3,229,015	
5210	Operating Transfers In	2,467,635	2,315,029	93.8%	1,637,526	1,644,312	1,632,526	99.3%	1,138,519	1,174,000	1,138,519	275.0%
<b>Total Revenues</b>		<b>138,967,623</b>	<b>107,552,521</b>	77.4%	<b>136,037,808</b>	<b>127,080,373</b>	<b>99,743,957</b>	78.5%	<b>166,293,428</b>	<b>134,703,574</b>	<b>127,302,399</b>	94.5%
<b>Non-Operating Funds</b>												
<b>Beginning Balance</b>		<b>10,009,207</b>	<b>10,009,207</b>	100.0%	<b>11,598,481</b>	<b>11,598,481</b>	<b>11,598,481</b>	100.0%	-	-	-	
<b>Special Revenue Fund Expenditures</b>												
1100	Instruction	79,583,828	63,497,491	79.8%	73,189,783	73,459,714	63,609,546	86.6%	79,449,565	79,949,356	69,728,713	87.2%
2100	Student Support	4,021,026	3,248,818	80.8%	3,828,305	4,060,964	3,260,480	80.3%	4,823,720	3,951,735	4,305,784	109.0%
2200	Instructional Staff Support	37,663,752	28,933,435	76.8%	42,300,306	35,699,928	32,860,134	92.0%	49,539,263	42,839,035	39,703,127	92.7%
2300	District Administration	72,873	78,510	107.7%	30,843	69,442	94,220	135.7%	30,549	30,549	92,424	302.5%
2400	School Administration	134,975	110,399	81.8%	259,438	237,065	238,918	100.8%	157,812	179,154	130,595	72.9%
2500	Business Support	1,328,672	5,306,116	399.4%	4,876,690	1,685,255	4,230,911	251.1%	6,014,986	1,688,761	4,670,161	276.5%
2600	Plant Operations & Maintenance	41,000	251,749	614.0%	56,205	25,667	29,736	115.9%	40,560	1,074	30,157	2808.9%
2700	Transportation	3,792,213	3,005,804	79.3%	2,651,666	4,289,121	2,142,978	50.0%	4,255,368	3,631,988	2,264,855	62.4%
2900	Other Instruction Support	-	-		10,000	-	10,000		54,928	-	33,129	
3100	Food Service	-	-		-	-	-		7,275,328	208,552	6,258,617	0.0%
3300	Community Services	9,446,715	6,023,765	63.8%	7,121,518	9,049,182	5,863,216		-	7,061,881	-	0.0%
4600	Site Improvement	-	96,499		365,682	31,578	336,351	1065.1%	739	-	739	
5200	Operating Transfers Out	3,004,283	2,411,688	80.3%	2,936,646	2,289,377	2,418,929	105.7%	3,052,130	2,998,667	2,478,316	
<b>Total Expenditures</b>		<b>139,089,337</b>	<b>112,964,274</b>	81.2%	<b>137,627,082</b>	<b>130,897,293</b>	<b>115,095,417</b>	87.9%	<b>154,694,948</b>	<b>142,540,753</b>	<b>129,696,616</b>	91.0%
<b>Ending Fund Balance</b>		<b>9,887,494</b>	<b>4,597,454</b>		<b>10,009,207</b>	<b>7,781,561</b>	<b>(3,752,979)</b>		<b>11,598,481</b>	<b>(7,837,179)</b>	<b>(2,394,217)</b>	

As of May 31, 2015

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

Assets				
	Due From Other Funds	<u>422,910</u>	Fund Balance	
			Beginning Balance	-
<b>Total Assets</b>		<u><u>422,910</u></u>	Revenues	(457,291)
			Expenditures	<u>34,381</u>
			<b>Total Fund Balance</b>	<u>(422,910)</u>
			<b>Total Liabilities and Fund Balance</b>	<u><u>(422,910)</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	(8,701,711)
Expenditures	<u>8,701,711</u>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>-</u></u>

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

	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	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	454,513	389,824	85.8%	-	-	-		-	-	-	
1900 Local Grants and Contributions	69,467	67,467	97.1%	-	-	-		-	-	-	
<b>Total Revenues</b>	<b>523,980</b>	<b>457,291</b>	87.3%	-	-	-		-	-	-	
<b>District Activity Funds Expenditures</b>											
1100 Instruction	501,872	34,349	6.8%	-	-	-		-	-	-	
2600 Plant Operations & Maintenance	26,751	31	0.1%	-	-	-		-	-	-	
<b>Total Expenditures</b>	<b>528,623</b>	<b>34,380</b>	6.5%	-	-	-		-	-	-	
<b>Ending Fund Balance</b>	<b>(4,643)</b>	<b>422,910</b>		-	-	-		-	-	-	
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
3200 State Revenues	8,701,700	8,701,711	100.0%	8,708,956	8,610,000	8,708,956	101.1%	8,721,252	8,591,400	8,721,252	101.5%
<b>Total Revenues</b>	<b>8,701,700</b>	<b>8,701,711</b>	100.0%	<b>8,708,956</b>	<b>8,610,000</b>	<b>8,708,956</b>	101.1%	<b>8,721,252</b>	<b>8,591,400</b>	<b>8,721,252</b>	101.5%
<b>Capital Outlay Expenditures</b>											
5200 Operating Transfers Out	8,701,700	8,701,711	100.0%	8,708,956	8,610,000	8,708,956	101.1%	8,721,252	8,591,400	8,721,252	101.5%
<b>Total Expenditures</b>	<b>8,701,700</b>	<b>8,701,711</b>	100.0%	<b>8,708,956</b>	<b>8,610,000</b>	<b>8,708,956</b>	101.1%	<b>8,721,252</b>	<b>8,591,400</b>	<b>8,721,252</b>	101.5%
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		-	-	-		-	-	-	

As of May 31, 2015

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due From Other Funds	3,175,909	Beginning Balance	(6,284,171)
		Revenues	(32,584,738)
<b>Total Assets</b>	<u>3,175,909</u>	Expenditures	<u>35,693,000</u>
		<b>Total Fund Balance</b>	<u>(3,175,909)</u>
		<b>Total Liabilities and Fund Balance</b>	<u>(3,175,909)</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	34,757,926	Due To Other Funds	<u>6,947,656</u>
Due From Other Funds	<u>60,621,222</u>	<b>Total Liabilities</b>	6,947,656
<b>Total Assets</b>	<u>95,379,148</u>		
		Fund Balance	
		Beginning Balance	(107,817,402)
		Revenues	(94,557,160)
		Expenditures	<u>100,047,757</u>
		<b>Total Fund Balance</b>	<u>(102,326,805)</u>
		<b>Total Liabilities and Fund Balance</b>	<u>(95,379,148)</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	%
<b>Building Fund</b>											
<b>Building Fund Revenues</b>											
1111 Real Estate Taxes	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%
1900 Local Contributions	193,000	194,580	100.8%	203,135	213,000	193,085	90.7%	207,453	213,000	195,906	92.0%
3200 State Revenues	484,389	242,195	50.0%	-	240,000	-	0.0%	324,994	681,000	212,192	31.2%
5210 Operating Transfers In	-	-		-	-	-		41,250,011	465,482	41,250,000	8861.8%
<b>Total Revenues</b>	<b>32,820,563</b>	<b>32,584,738</b>	99.3%	<b>31,902,518</b>	<b>32,368,000</b>	<b>31,892,468</b>	98.5%	<b>73,072,004</b>	<b>33,504,191</b>	<b>72,947,644</b>	217.7%
<b>Non-Operating Funds</b>											
Beginning Balance	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%
<b>Building Fund Expenditures</b>											
5200 Operating Transfers Out	32,820,563	35,693,000	108.8%	58,830,499	32,368,000	55,744,589	172.2%	42,743,544	57,832,777	82,364,410	142.4%
<b>Total Expenditures</b>	<b>32,820,563</b>	<b>35,693,000</b>	108.8%	<b>58,830,499</b>	<b>32,368,000</b>	<b>55,744,589</b>	172.2%	<b>42,743,544</b>	<b>57,832,777</b>	<b>82,364,410</b>	142.4%
<b>Ending Fund Balance</b>	<b>6,284,172</b>	<b>3,175,909</b>		<b>6,284,171</b>	<b>33,212,152</b>	<b>9,360,031</b>		<b>33,212,152</b>	<b>(21,444,894)</b>	<b>(6,533,074)</b>	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	137,524		165,699	-	93,428		134,002	-	91,567	
1900 Local Contributions	1,605,101	7,214,007	449.4%	-	1,605,101	-	0.0%	-	-	(174,969)	
5100 Bond Proceeds	45,093,293	74,380,000	164.9%	78,820,132	-	75,895,000		104,375,000	27,550,000	104,375,000	378.9%
5210 Operating Transfers In	-	12,825,630		36,290,028	50,000,000	33,214,682	66.4%	30,460,353	33,124,557	56,617,697	170.9%
<b>Total Revenues</b>	<b>46,698,394</b>	<b>94,557,160</b>	202.5%	<b>115,275,859</b>	<b>50,000,000</b>	<b>109,203,110</b>	218.4%	<b>134,969,355</b>	<b>60,674,557</b>	<b>160,909,296</b>	265.2%
<b>Non-Operating Funds</b>											
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	
<b>Construction Fund Expenditures</b>											
4600 Construction	49,273,647	33,467,671	67.9%	47,375,888	50,000,000	47,375,888	94.8%	59,232,032	52,674,359	41,832,982	79.4%
5100 Debt Service	-	62,978,892		422,429	-	422,430		77,502,347	-	77,328,798	
5200 Operating Transfers Out	-	3,601,193		4,310,765	-	4,310,765		47,326,675	-	47,326,672	
<b>Total Expenditures</b>	<b>49,273,647</b>	<b>100,047,756</b>	203.0%	<b>52,109,082</b>	<b>50,000,000</b>	<b>52,109,083</b>	104.2%	<b>184,061,054</b>	<b>52,674,359</b>	<b>166,488,452</b>	316.1%
<b>Ending Fund Balance</b>	<b>105,242,149</b>	<b>102,326,805</b>		<b>107,817,402</b>	<b>44,650,625</b>	<b>101,744,652</b>		<b>44,650,625</b>	<b>101,742,522</b>	<b>88,163,167</b>	

As of May 31, 2015

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

Fund Balance	
Beginning Balance	-
Revenues	(45,919,755)
Expenditures	45,919,755
	<hr/>
<b>Total Fund Balance</b>	-
	<hr/>
<b>Total Liabilities and Fund Balance</b>	-
	<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	10,974,781	Due To Other Funds	(6,028,098)
Due From Other Funds	2,515	Bonds Payable	<hr/> (5,383,481)
Accounts Receivable	70,168		
Inventory	2,410,010	<b>Total Liabilities</b>	(11,411,580)
Equipment, Net of Depreciation	22,000,938		
	<hr/>		
<b>Total Assets</b>	35,458,411	Fund Balance	
	<hr/> <hr/>	Beginning Balance	(27,149,099)
		Revenues	(48,005,197)
		Expenditures	<hr/> 51,107,464
		<b>Total Fund Balance</b>	<hr/> (24,046,832)
		<b>Total Liabilities and Fund Balance</b>	<hr/> <hr/> (35,458,411)

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	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
3900 KSFCC Debt Contributions	7,489,499	8,145,503	108.8%	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	2,603,978	44.4%	2,616,841	-	2,616,841		2,758,477	5,860,060	2,758,477	47.1%
5210 Operating Transfers In	41,522,263	35,170,275	84.7%	39,632,695	40,978,000	39,622,131	96.7%	39,527,907	33,299,620	40,544,626	121.8%
<b>Total Revenues</b>	<b>54,871,822</b>	<b>45,919,755</b>	83.7%	<b>49,888,325</b>	<b>47,728,638</b>	<b>49,851,995</b>	104.4%	<b>50,194,420</b>	<b>47,067,715</b>	<b>51,187,597</b>	108.8%
<b>Debt Service Expenditures</b>											
5100 Debt Service	54,871,822	45,919,755	83.7%	49,888,325	47,728,638	49,851,995	104.4%	50,194,420	47,067,715	51,187,597	108.8%
<b>Total Expenditures</b>	<b>54,871,822</b>	<b>45,919,755</b>	83.7%	<b>49,888,325</b>	<b>47,728,638</b>	<b>49,851,995</b>	104.4%	<b>50,194,420</b>	<b>47,067,715</b>	<b>51,187,597</b>	108.8%
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service Enterprise Fund</b>											
<b>Food Service Revenues</b>											
1510 Interest Income	18,859	13,583	72.0%	18,859	18,859	17,215	91.3%	20,875	20,875	19,194	91.9%
1600 Food Sales	8,123,768	5,645,842	69.5%	8,115,697	8,735,115	7,870,415	90.1%	9,547,373	9,926,749	9,306,948	93.8%
1900 Local Contributions	143,866	78,729	54.7%	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	463,098	100.0%	438,712	438,712	438,712	100.0%
3900 On-Behalf Payments	-	1,555,339		1,591,235	-	-		3,778,152	-	-	
4500 Federal Grants Through State	44,742,080	40,711,704	91.0%	40,323,435	52,792,575	39,205,558	74.3%	38,216,542	57,511,218	37,335,689	64.9%
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	39,876	100.0%
<b>Total Revenues</b>	<b>56,023,807</b>	<b>48,005,197</b>	85.7%	<b>56,007,160</b>	<b>64,594,797</b>	<b>47,618,591</b>	73.7%	<b>57,352,556</b>	<b>67,995,995</b>	<b>47,173,094</b>	69.4%
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>27,149,099</b>	<b>27,149,099</b>	100.0%	<b>29,145,530</b>	<b>29,145,530</b>	<b>29,145,530</b>	100.0%	<b>29,607,924</b>	<b>29,607,924</b>	<b>29,607,924</b>	100.0%
<b>Food Service Expenditures</b>											
3100 Food Service Operation	85,425,204	50,966,629	59.7%	57,823,370	92,759,369	45,968,746	49.6%	57,596,097	97,385,068	43,739,524	44.9%
5100 Debt Service	140,835	140,835	100.0%	180,221	180,221	180,221	100.0%	218,854	218,852	218,854	100.0%
<b>Total Expenditures</b>	<b>85,566,039</b>	<b>51,107,464</b>	59.7%	<b>58,003,591</b>	<b>92,939,590</b>	<b>46,148,967</b>	49.7%	<b>57,814,951</b>	<b>97,603,920</b>	<b>43,958,378</b>	45.0%
<b>Ending Fund Balance</b>	<b>(2,393,134)</b>	<b>24,046,832</b>		<b>27,149,099</b>	<b>800,737</b>	<b>30,615,154</b>		<b>29,145,530</b>	<b>-</b>	<b>32,822,641</b>	

As of May 31, 2015

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	165,208	Beginning Balance	(120,157)
		Revenues	(525,616)
<b>Total Assets</b>	<u>165,208</u>	Expenditures	<u>480,565</u>
		<b>Total Fund Balance</b>	<u>(165,208)</u>
		<b>Total Liabilities and Fund Balance</b>	<u>(165,208)</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

Assets		Fund Balance	
Due From Other Funds	8,958	Beginning Balance	(150)
Accounts Receivable	9,750	Revenues	(101,208)
		Expenditures	<u>82,650</u>
<b>Total Assets</b>	<u>18,708</u>	<b>Total Fund Balance</b>	<u>(18,708)</u>
		<b>Total Liabilities and Fund Balance</b>	<u>(18,708)</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	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	204,853	27,162	13.3%	39,613	123,465	37,861	30.7%	504,953	569,944	515,165	90.4%
3200 State Grants	374,990	403,847	107.7%	540,848	540,848	472,172	87.3%	159,336	-	-	
3900 On-Behalf Payments	-	94,606		96,790	-	-		94,435	-	-	
4500 Federal Grants Through State	-	-		-	-	-		63,462	123,470	123,470	100.0%
<b>Total Revenues</b>	<b>579,843</b>	<b>525,616</b>	90.6%	<b>677,251</b>	<b>664,313</b>	<b>510,033</b>	76.8%	<b>822,186</b>	<b>693,413</b>	<b>638,635</b>	92.1%
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>120,157</b>	<b>120,157</b>	100.0%	<b>155,353</b>	<b>155,353</b>	<b>155,353</b>	100.0%	<b>36,487</b>	<b>36,487</b>	<b>36,487</b>	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	700,000	480,564	68.7%	712,447	820,000	527,533	64.3%	703,319	729,900	507,938	69.6%
<b>Total Expenditures</b>	<b>700,000</b>	<b>480,564</b>	68.7%	<b>712,447</b>	<b>820,000</b>	<b>527,533</b>	64.3%	<b>703,319</b>	<b>729,900</b>	<b>507,938</b>	69.6%
<b>Ending Fund Balance</b>	<b>-</b>	<b>165,208</b>		<b>120,157</b>	<b>(334)</b>	<b>137,853</b>		<b>155,353</b>	<b>-</b>	<b>167,183</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1700 Student Fees	-	-		450	450	-	0.0%	1,200	2,000	-	0.0%
1800 Daycare Fees	39,451	39,451	100.0%	15,176	127,340	12,426	9.8%	24,757	53,680	18,926	35.3%
1900 Local Contributions	53,004	52,639	99.3%	1,530	1,530	760	49.7%	2,195	2,644	1,675	63.4%
3900 On-Behalf Payments	-	9,118		9,328	-	-		5,969	-	-	
5210 Operating Transfers In	36,360	-	0.0%	69,636	88,248	14,967	17.0%	59,300	59,300	22,543	38.0%
<b>Total Revenues</b>	<b>128,815</b>	<b>101,208</b>	78.6%	<b>96,120</b>	<b>217,568</b>	<b>28,153</b>	12.9%	<b>93,421</b>	<b>117,624</b>	<b>43,144</b>	36.7%
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>150</b>	<b>150</b>	100.0%	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	100.0%	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	24,444	30,313	124.0%	37,942	20,628	37,942	183.9%	39,508	34,947	33,305	95.3%
2200 Instructional Staff Support	92,099	50,426	54.8%	59,435	44,710	59,435	132.9%	49,968	80,232	43,080	53.7%
2700 Transportation	420	830	197.7%	93	-	93		2,445	2,445	2,320	94.9%
3300 Community Services	12,001	1,081									
<b>Total Expenditures</b>	<b>128,964</b>	<b>82,650</b>	64.1%	<b>97,470</b>	<b>65,339</b>	<b>97,470</b>	149.2%	<b>91,921</b>	<b>117,624</b>	<b>78,705</b>	66.9%
<b>Ending Fund Balance</b>	<b>0</b>	<b>18,708</b>		<b>150</b>	<b>153,730</b>	<b>(67,817)</b>		<b>1,500</b>	<b>-</b>	<b>(35,561)</b>	

As of May 31, 2015

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

Assets		Liabilities	
Cash	<u>228,836</u>	Due To Other Funds	<u>(46,871)</u>
<b>Total Assets</b>	<u><u>228,836</u></u>	Fund Balance	
		Beginning Balance	(234,005)
		Revenues	(432,463)
		Expenditures	<u>484,503</u>
		<b>Total Fund Balance</b>	<u>(181,965)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(228,836)</u></u>

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

**Tuition Preschool Enterprise Fund (59) Balance Sheet**

Liabilities		Fund Balance	
Due To Other Funds	<u>65,039</u>	Beginning Balance	(42,869)
<b>Total Liabilities</b>	65,039	Revenues	(697,440)
		Expenditures	<u>675,270</u>
		<b>Total Fund Balance</b>	<u>(65,039)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(65,039)</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	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500 Interest Income	-	391		443	-	407		419	-	386	
1800 Daycare Fees	500,000	380,126	76.0%	454,786	550,000	446,153	81.1%	446,326	764,773	423,990	55.4%
3900 On-Behalf Payments	-	42,076		43,047	-	-		60,569	-	-	
5210 Operating Transfers In	-	9,871		526	-	526		5,715	-	5,715	
<b>Total Revenues</b>	<b>500,000</b>	<b>432,463</b>	86.5%	<b>498,803</b>	<b>550,000</b>	<b>447,087</b>	81.3%	<b>513,028</b>	<b>764,773</b>	<b>430,090</b>	56.2%
<b>Non-Operating Funds</b>											
Beginning Balance	234,005	234,005	100.0%	219,467	219,467	219,467	100.0%	169,207	169,207	169,207	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	35,800	43,513	121.5%	31,268	36,854	26,261	71.3%	28,888	41,670	25,364	60.9%
2200 Instructional Staff Support	462,447	439,237	95.0%	447,997	508,146	358,716	70.6%	428,881	718,103	332,769	46.3%
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%
<b>Total Expenditures</b>	<b>500,000</b>	<b>484,503</b>	96.9%	<b>484,265</b>	<b>550,000</b>	<b>389,977</b>	70.9%	<b>462,769</b>	<b>764,773</b>	<b>363,133</b>	47.5%
<b>Ending Fund Balance</b>	<b>234,005</b>	<b>181,965</b>		<b>234,005</b>	<b>219,467</b>	<b>276,576</b>		<b>219,467</b>	<b>169,207</b>	<b>236,165</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	704,205	629,048	89.3%	672,725	732,010	653,915	89.3%	769,384	805,009	683,290	84.9%
3900 On-Behalf Payments	-	68,392		69,970	-	-		116,982	-	-	
<b>Total Revenues</b>	<b>704,205</b>	<b>697,440</b>	99.0%	<b>742,695</b>	<b>732,010</b>	<b>653,915</b>	89.3%	<b>886,366</b>	<b>805,009</b>	<b>683,290</b>	84.9%
<b>Non-Operating Funds</b>											
Beginning Balance	42,869	42,869	100.0%	21,459	21,459	21,459	100.0%	33,117	33,117	33,117	100.0%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	745,804	675,270	90.5%	721,302	753,464	589,567	78.2%	896,676	835,673	689,212	82.5%
2200 Instructional Staff Support	1,270	-	0.0%	(16)	5	(16)	-316.0%	1,348	2,517	1,077	42.8%
<b>Total Expenditures</b>	<b>747,074</b>	<b>675,270</b>	90.4%	<b>721,286</b>	<b>753,469</b>	<b>589,551</b>	78.2%	<b>898,024</b>	<b>838,190</b>	<b>690,289</b>	82.4%
<b>Ending Fund Balance</b>	<b>-</b>	<b>65,039</b>		<b>42,869</b>	<b>-</b>	<b>85,823</b>		<b>21,459</b>	<b>(63)</b>	<b>26,119</b>	

As of May 31, 2015

**Trust & Agency Fund (60 & 7000) Balance Sheet**

Assets		Liabilities	
Cash	1,299,091	Due To Other Funds	<u>(422,938)</u>
Due From Other Funds	<u>708,467</u>		
<b>Total Assets</b>	<u><u>2,007,558</u></u>	<b>Total Liabilities</b>	(422,938)
		Fund Balance	
		Beginning Balance	(1,733,339)
		Revenues	(926,374)
		Expenditures	<u>1,075,093</u>
		<b>Total Fund Balance</b>	<u>(1,584,620)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,007,558)</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	685	713.2%	646	126	589	466.4%	1,535	1,902	1,207	63.4%
1900	Local Contributions	720,896	925,689	128.4%	891,315	975,362	800,595	82.1%	606,434	1,407,635	391,410	27.8%
Total Revenues		720,992	926,374	128.5%	891,961	975,488	801,185	82.1%	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	1,075,093	40.9%	1,059,795	1,563,646	468,725	30.0%	1,233,339	1,593,372	913,412	57.3%
Total Expenditures		2,631,067	1,075,093	40.9%	1,059,795	1,563,646	468,725	30.0%	1,233,339	1,593,372	913,412	57.3%
Ending Fund Balance		(176,736)	1,584,620		1,733,339	1,313,015	2,233,632		1,901,173	2,342,707	2,005,748	