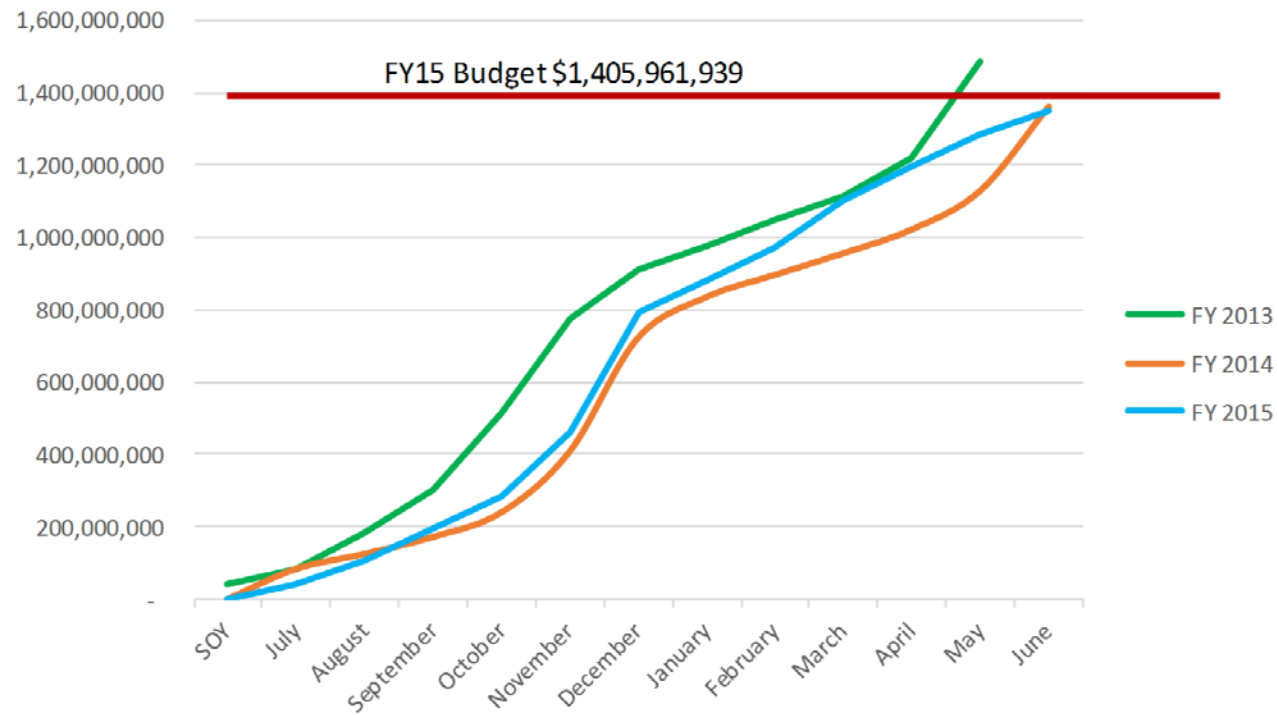


Comparative Revenues by Month (All Funds)

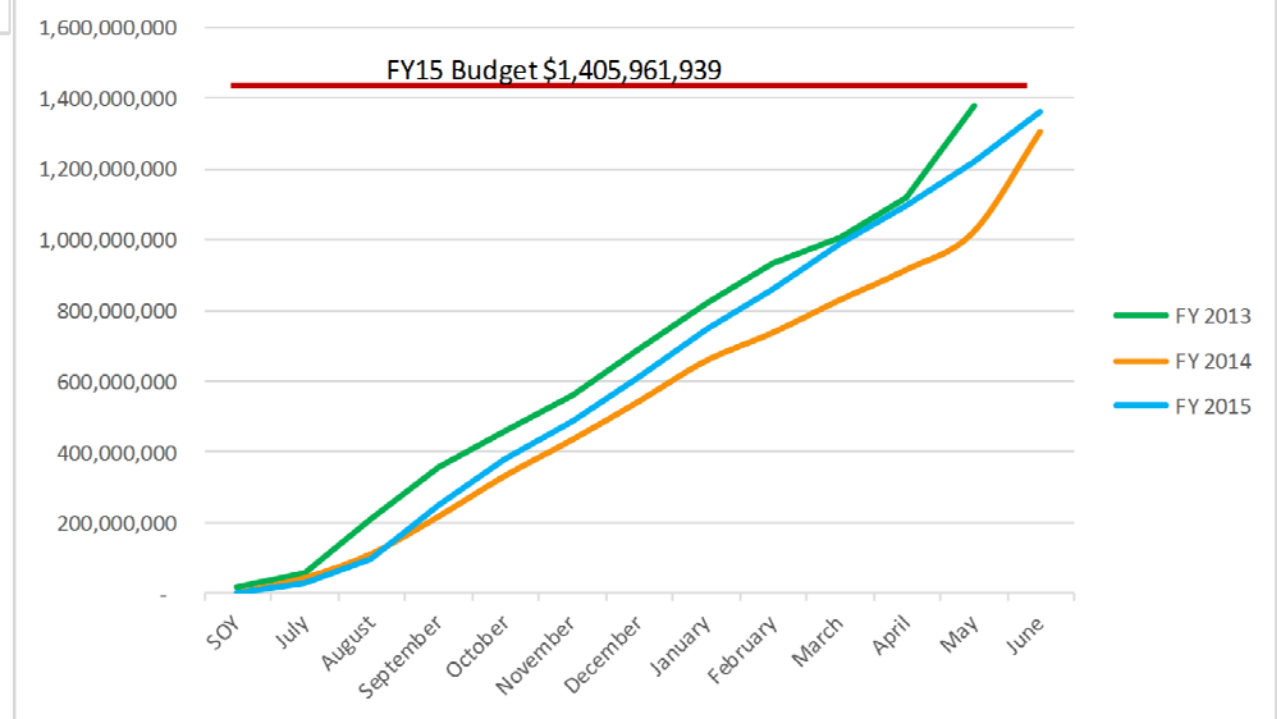


FY 2013 showed abnormally high revenues and expenditures due to the effects of refunding bonds issued during that school year



June (Unaudited) Financial Report

Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through June 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	397,722,644	99.9%	388,628,855	391,294,000	388,628,855	99.3%	380,134,468	381,987,709	380,134,468	99.5%
Occupational Taxes	140,812,000	125,369,019	89.0%	132,569,312	140,481,000	132,569,312	94.4%	128,882,355	124,066,000	128,882,355	103.9%
Other Taxes	47,820,859	45,680,133	95.5%	46,500,119	48,966,000	46,500,119	95.0%	54,640,894	45,034,000	54,640,894	121.3%
Local Grants	7,319,339	4,455,148	60.9%	10,772,743	6,950,072	10,772,743	155.0%	11,804,049	3,925,844	11,589,025	295.2%
State Sources											
SEEK Program	270,018,985	267,901,401	99.2%	261,949,817	257,785,000	261,949,817	101.6%	263,184,705	258,650,000	263,184,705	101.8%
Other State Revenues	221,401,369	219,417,538	99.1%	207,729,296	219,946,400	207,729,296	94.4%	207,212,927	43,601,098	207,212,927	475.2%
KSFCC Allocation	7,489,499	8,171,637	109.1%	7,638,789	6,750,638	7,638,789	113.2%	7,908,035	7,908,035	7,908,035	100.0%
Federal Grants	150,683,282	129,091,829	85.7%	139,546,871	161,270,259	139,547,497	86.5%	162,549,396	162,660,127	162,549,396	99.9%
Interest	1,320,598	1,406,087	106.5%	1,683,901	618,985	1,683,901	272.0%	1,001,033	1,172,777	1,000,705	85.3%
Other Sources	111,043,931	153,396,138	138.1%	176,965,459	111,071,603	174,040,327	156.7%	239,320,444	116,531,052	239,285,984	205.3%
Total Revenues	1,355,862,777	1,352,611,575	99.8%	1,373,985,162	1,345,133,957	1,371,060,656	101.9%	1,456,638,305	1,145,536,642	1,456,388,493	127.1%
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	253,559,692	99.4%
All Funds Expenditures											
1100 Instruction	644,851,913	617,601,895	95.8%	600,543,284	627,952,008	600,543,284	95.6%	589,537,011	502,163,440	589,537,011	117.4%
2100 Student Support	54,794,432	52,848,975	96.4%	50,904,422	53,114,733	50,904,422	95.8%	51,190,099	41,813,809	51,190,099	122.4%
2200 Instructional Staff Support	132,148,726	124,308,230	94.1%	126,322,357	126,082,491	126,322,357	100.2%	125,264,032	104,433,759	125,264,032	119.9%
2300 District Administration	3,984,866	3,937,000	98.8%	3,643,084	3,807,620	3,643,084	95.7%	3,097,758	2,757,043	3,097,758	112.4%
2400 School Administration	92,245,127	85,949,126	93.2%	85,727,500	90,331,753	85,727,500	94.9%	85,986,396	77,970,366	85,986,396	110.3%
2500 Business Support	48,528,697	43,510,665	89.7%	42,730,714	43,566,874	42,730,714	98.1%	42,920,067	53,987,490	42,920,067	79.5%
2600 Plant Operations & Maintenance	119,394,245	107,290,456	89.9%	103,957,976	115,182,047	103,957,976	90.3%	105,710,394	108,796,276	105,710,394	97.2%
2700 Transportation	82,889,220	81,962,030	98.9%	85,953,372	91,757,133	85,953,372	93.7%	79,559,523	76,023,614	79,559,523	104.7%
2900 Other Instruction Support	29,600	27,404	92.6%	10,000	-	10,000		54,928	-	54,928	
3100 Food Service	85,305,117	58,312,468	68.4%	64,944,888	92,759,369	57,954,006	62.5%	64,871,425	97,593,620	66,003,598	67.6%
3200 Daycare Operations	700,000	533,291	76.2%	712,447	820,000	712,447	86.9%	703,319	729,900	703,319	96.4%
3300 Community Services	14,516,163	10,750,154	74.1%	10,665,517	13,775,869	10,665,517	77.4%	3,705,366	10,880,217	3,576,822	32.9%
4600 Site Improvement	50,172,269	38,064,914	75.9%	1,264,501	50,953,226	46,137,686	90.5%	60,142,085	53,436,454	60,142,085	112.5%
5100 Debt Service	54,871,822	108,927,574	198.5%	97,264,213	47,908,859	50,490,976	105.4%	127,915,621	47,286,567	126,748,999	268.0%
5200 Operating Transfers Out	47,046,182	59,037,331	125.5%	83,520,672	43,903,655	83,390,037	189.9%	118,408,096	70,663,062	118,241,943	167.3%
5300 Contingency	74,243,155	-	0.0%	-	88,890,328	-	0.0%	-	74,546,473	-	0.0%
Total Expenditures	1,505,721,535	1,393,061,512	92.5%	1,358,164,946	1,490,805,964	1,349,143,377	90.5%	1,459,066,122	1,323,082,091	1,458,736,976	110.3%
Ending Fund Balance	124,531,641	233,021,021		266,952,090	95,233,732	273,049,154		251,131,875	77,453,846	251,211,209	

As of June 30, 2015

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	121,211,787		Due To Other Funds	(84,733,912)
Investments	68,082,870		Accounts Payable	(1,397,697)
Accounts Receivable	947,022		Accrued Expenditures	<u>(34,839,215)</u>
Due From Other Funds	28,184,938			
Inventory	3,553,013			
Prepaid Expenditures	<u>20,961</u>		Total Liabilities	(120,970,825)
Total Assets	<u><u>222,000,591</u></u>		Fund Balance	
			Beginning Balance	(120,080,560)
			Revenues	(986,465,420)
			Expenditures	<u>1,005,516,214</u>
			Total Fund Balance	<u>(101,029,766)</u>
			Total Liabilities and Fund Balance	<u><u>(222,000,591)</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	365,574,681	99.9%	356,929,472	359,379,000	356,929,472	99.3%	348,844,922	349,843,000	348,844,922	99.7%	
1115	Delinquent Property Taxes	5,756,725	4,821,479	83.8%	5,756,726	6,400,000	5,756,726	89.9%	6,835,445	7,121,000	6,835,445	96.0%	
1117	Motor Vehicle Taxes	26,219,231	25,385,963	96.8%	25,303,237	25,680,000	25,303,237	98.5%	24,800,071	24,635,000	24,800,071	100.7%	
1119	Franchise Taxes	8,155,533	9,136,124	112.0%	7,751,721	7,974,000	7,751,721	97.2%	14,092,617	7,974,000	14,092,617	176.7%	
1131	Occupational License Taxes	140,812,000	125,369,019	89.0%	132,569,312	140,481,000	132,569,312	94.4%	128,882,355	124,066,000	128,882,355	103.9%	
1191	Omitted Property Taxes	6,117,000	4,773,260	78.0%	6,116,064	7,494,000	6,116,064	81.6%	7,494,616	4,246,000	7,494,616	176.5%	
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	586,509	74.1%	902,489	1,025,000	902,489	88.0%	1,100,286	1,746,000	1,100,286	63.0%	
1510	Interest Income	1,300,000	1,151,761	88.6%	1,491,445	600,000	1,491,445	248.6%	837,886	1,150,000	837,886	72.9%	
1900	Other Local Revenues	4,273,400	4,034,362	94.4%	4,264,507	3,978,000	4,264,507	107.2%	4,067,462	4,068,000	4,067,462	100.0%	
3111	State SEEK Revenues	270,018,985	267,901,401	99.2%	261,949,817	257,785,000	261,949,817	101.6%	263,184,705	258,650,000	263,184,705	101.8%	
3129	KSB/KSD Transportation	20,000	20,588	102.9%	12,416	20,000	12,416	62.1%	20,344	21,000	20,344	96.9%	
3130	National Board Certification	351,000	397,393	113.2%	351,383	285,000	351,383	123.3%	284,963	259,000	284,963	110.0%	
3800	State Utility Taxes	1,748,000	1,602,314	91.7%	1,748,117	1,748,000	1,748,117	100.0%	1,748,204	1,764,000	1,748,204	99.1%	
3900	On-Behalf Payments	174,872,653	171,508,527	98.1%	163,724,635	166,545,384	163,724,635	98.3%	156,614,534	-	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	2,633,773	91.9%	2,805,687	2,592,466	2,805,687	108.2%	2,880,262	2,597,853	2,880,262	110.9%	
Total Revenues		1,010,691,185	986,465,420	97.6%	973,257,705	983,410,850	973,257,705	99.0%	963,112,321	789,208,853	963,112,321	122.0%	
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	%
General Fund Expenditures												
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)												
0100	Salaries	399,988,481	397,021,830	99.3%	384,462,006	388,770,582	384,462,006	98.9%	378,349,602	387,303,978	378,349,602	97.7%
0200	Employee Benefits	140,274,228	135,105,426	96.3%	129,073,712	127,495,646	129,073,712	101.2%	119,152,071	14,845,086	119,152,071	802.6%
0300	Professional/Technical Services	514,734	315,206	61.2%	223,375	393,485	223,375	56.8%	386,625	553,437	386,625	69.9%
0400	Property Services	311,505	264,258	84.8%	304,619	347,904	304,619	87.6%	275,511	334,349	275,511	82.4%
0500	Other Purchased Services	933,320	623,323	66.8%	571,235	788,882	571,235	72.4%	544,404	687,786	544,404	79.2%
0600	Supplies	13,659,132	8,458,435	61.9%	9,605,223	14,749,106	9,605,223	65.1%	7,965,048	14,361,145	7,965,048	55.5%
0700	Property	3,482,846	2,477,590	71.1%	1,808,656	2,390,024	1,808,656	75.7%	1,983,036	2,713,669	1,983,036	73.1%
0800	Miscellaneous	5,431,894	430,255	7.9%	514,163	2,922,619	514,163	17.6%	466,077	502,344	466,077	92.8%
1100	Instruction	564,596,140	544,696,322	96.5%	526,562,989	537,858,247	526,562,989	97.9%	509,122,375	421,301,793	509,122,375	120.8%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	36,503,616	35,553,411	97.4%	34,196,888	33,976,510	34,196,888	100.6%	34,382,845	34,645,415	34,382,845	99.2%
0200	Employee Benefits	12,246,755	11,838,590	96.7%	11,208,425	10,821,316	11,208,425	103.6%	10,645,383	1,218,808	10,645,383	873.4%
0300	Professional/Technical Services	1,281,773	1,218,373	95.1%	1,123,862	1,446,457	1,123,862	77.7%	830,614	1,268,176	830,614	65.5%
0400	Property Services	67,232	65,518	97.5%	62,978	64,807	62,978	97.2%	58,103	58,103	58,103	100.0%
0500	Other Purchased Services	200,543	173,858	86.7%	147,403	206,718	147,403	71.3%	170,780	239,665	170,780	71.3%
0600	Supplies	330,612	137,902	41.7%	164,089	290,917	164,089	56.4%	145,985	258,523	145,985	56.5%
0700	Property	120,241	105,124	87.4%	139,178	207,177	139,178	67.2%	99,044	139,465	99,044	71.0%
0800	Miscellaneous	39,446	36,366	92.2%	33,292	36,745	33,292	90.6%	33,626	33,920	33,626	99.1%
2100	Student Support	50,790,217	49,129,142	96.7%	47,076,116	47,050,647	47,076,116	100.1%	46,366,380	37,862,074	46,366,380	122.5%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	65,174,401	64,044,037	98.3%	58,797,459	62,336,301	58,797,459	94.3%	53,750,231	52,882,325	53,750,231	101.6%
0200	Employee Benefits	19,885,243	20,904,788	105.1%	19,612,742	17,419,537	19,612,742	112.6%	17,209,089	2,468,090	17,209,089	697.3%
0300	Professional/Technical Services	2,269,847	1,497,272	66.0%	478,201	639,297	478,201	74.8%	388,945	587,683	388,945	66.2%
0400	Property Services	36,780	31,909	86.8%	22,884	32,372	22,884	70.7%	20,081	46,572	20,081	43.1%
0500	Other Purchased Services	437,808	306,488	70.0%	373,781	434,736	373,781	86.0%	322,748	413,886	322,748	78.0%
0600	Supplies	2,860,920	2,310,325	80.8%	2,225,766	2,544,992	2,225,766	87.5%	2,193,557	2,585,264	2,193,557	84.8%
0700	Property	2,537,322	1,735,638	68.4%	1,943,429	2,235,532	1,943,429	86.9%	1,294,279	1,729,269	1,294,279	74.8%
0800	Miscellaneous	197,600	147,739	74.8%	60,372	128,432	60,372	47.0%	65,642	80,782	65,642	81.3%
2200	Instructional Staff Support	93,399,922	90,978,197	97.4%	83,514,634	85,771,198	83,514,634	97.4%	75,244,572	60,793,872	75,244,572	123.8%

		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	2,380,388	2,422,246	101.8%	2,146,324	2,263,405	2,146,324	94.8%	1,856,041	1,939,527	1,856,041	95.7%	
0200	Employee Benefits	700,522	762,085	108.8%	719,730	628,329	719,730	114.5%	611,432	135,588	611,432	450.9%	
0300	Professional/Technical Services	591,512	442,768	74.9%	529,199	605,868	529,199	87.3%	349,187	392,279	349,187	89.0%	
0400	Property Services	205	203	99.3%	-	-	-		11,211	9,311	11,211	120.4%	
0500	Other Purchased Services	56,698	59,994	105.8%	46,978	50,848	46,978	92.4%	71,781	70,438	71,781	101.9%	
0600	Supplies	73,259	61,177	83.5%	75,379	90,688	75,379	83.1%	69,797	79,366	69,797	87.9%	
0700	Property	13,643	6,979	51.2%	16,227	18,268	16,227	88.8%	13,857	15,959	13,857	86.8%	
0800	Miscellaneous	97,174	95,208	98.0%	78,404	80,550	78,404	97.3%	83,904	84,025	83,904	99.9%	
2300	District Administration	3,913,401	3,850,661	98.4%	3,612,240	3,737,956	3,612,240	96.6%	3,067,209	2,726,494	3,067,209	112.5%	
School Administration (Principal's Office)													
0100	Salaries	60,183,641	58,924,334	97.9%	58,457,164	59,551,483	58,457,164	98.2%	59,122,912	60,877,978	59,122,912	97.1%	
0200	Employee Benefits	22,004,449	21,273,631	96.7%	20,958,935	20,599,121	20,958,935	101.7%	20,255,926	5,609,726	20,255,926	361.1%	
0300	Professional/Technical Services	421,709	243,734	57.8%	297,911	360,922	297,911	82.5%	189,573	290,933	189,573	65.2%	
0400	Property Services	524,421	349,913	66.7%	351,954	487,556	351,954	72.2%	386,475	454,523	386,475	85.0%	
0500	Other Purchased Services	974,425	697,997	71.6%	725,410	957,651	725,410	75.7%	692,142	914,093	692,142	75.7%	
0600	Supplies	5,735,857	2,789,613	48.6%	2,831,123	5,814,576	2,831,123	48.7%	3,080,536	7,027,716	3,080,536	43.8%	
0700	Property	2,071,109	1,468,999	70.9%	1,764,766	2,110,683	1,764,766	83.6%	2,003,261	2,386,663	2,003,261	83.9%	
0800	Miscellaneous	201,581	76,252	37.8%	80,798	216,891	80,798	37.3%	97,758	229,579	97,758	42.6%	
2400	School Administration	92,117,193	85,824,472	93.2%	85,468,062	90,098,884	85,468,062	94.9%	85,828,583	77,791,211	85,828,583	110.3%	
Business Support (Finance, Human Resources, IT)													
0100	Salaries	18,751,279	17,627,825	94.0%	17,695,440	18,116,315	17,695,440	97.7%	18,103,793	19,030,152	18,103,793	95.1%	
0200	Employee Benefits	8,718,425	8,183,753	93.9%	7,329,219	9,331,874	7,329,219	78.5%	7,489,428	12,784,427	7,489,428	58.6%	
0300	Professional/Technical Services	1,864,257	1,068,292	57.3%	765,049	833,539	765,049	91.8%	794,081	1,642,383	794,081	48.3%	
0400	Property Services	665,889	318,744	47.9%	322,672	517,267	322,672	62.4%	169,229	506,629	169,229	33.4%	
0500	Other Purchased Services	5,785,170	4,474,568	77.3%	4,460,720	5,172,412	4,460,720	86.2%	4,906,444	5,244,777	4,906,444	93.5%	
0600	Supplies	2,410,588	476,869	19.8%	2,771,166	2,320,187	2,771,166	119.4%	1,326,073	1,678,340	1,326,073	79.0%	
0700	Property	8,634,834	4,839,552	56.0%	4,342,122	5,288,958	4,342,122	82.1%	3,963,844	11,221,762	2,874,453	25.6%	
0800	Miscellaneous	354,452	178,192	50.3%	167,636	284,414	167,636	58.9%	152,190	190,261	152,190	80.0%	
2500	Business Support	47,184,894	37,167,795	78.8%	37,854,024	41,864,966	37,854,024	90.4%	36,905,082	52,298,729	36,905,082	70.6%	
											99,999		

		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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	50,849,831	48,236,820	94.9%	48,444,766	50,059,006	48,444,766	96.8%	48,381,536	50,942,077	48,381,536	95.0%
0200	Employee Benefits	22,004,126	21,048,583	95.7%	16,863,342	20,088,801	16,863,342	83.9%	21,009,980	12,659,308	21,009,980	166.0%
0300	Professional/Technical Services	1,263,304	796,426	63.0%	1,070,367	1,117,315	1,070,367	95.8%	578,411	683,043	578,411	84.7%
0400	Property Services	14,353,298	9,922,072	69.1%	10,644,529	14,295,984	10,644,529	74.5%	11,045,931	14,520,885	11,045,931	76.1%
0500	Other Purchased Services	2,545,341	610,731	24.0%	717,089	2,614,723	717,089	27.4%	812,002	4,427,159	812,002	18.3%
0600	Supplies	25,710,448	24,744,580	96.2%	24,747,768	25,115,425	24,747,768	98.5%	22,264,224	23,601,406	22,264,224	94.3%
0700	Property	2,462,030	1,538,000	62.5%	1,321,222	1,760,622	1,321,222	75.0%	1,498,547	1,869,542	1,498,547	80.2%
0800	Miscellaneous	127,002	98,277	77.4%	92,689	104,072	92,689	89.1%	79,203	91,783	79,203	86.3%
2600	Plant Operations & Maintenance	119,315,380	106,995,489	89.7%	103,901,771	115,155,947	103,901,771	90.2%	105,669,835	108,795,203	105,669,835	97.1%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	38,236,751	43,031,929	112.5%	42,250,401	41,818,182	42,250,401	101.0%	42,410,036	43,192,964	42,410,036	98.2%
0200	Employee Benefits	18,254,990	19,653,283	107.7%	19,454,568	18,835,480	19,454,568	103.3%	19,358,309	11,654,814	19,358,309	166.1%
0300	Professional/Technical Services	165,838	(2,857,470)	-1723.0%	(2,236,758)	425,447	(2,236,758)	-525.7%	(2,968,643)	130,196	(2,968,643)	-2280.1%
0400	Property Services	16,575	10,539	63.6%	20,917	38,618	20,917	54.2%	540,781	574,338	540,781	94.2%
0500	Other Purchased Services	4,835,299	4,191,662	86.7%	3,664,652	5,247,811	3,664,652	69.8%	3,469,407	2,692,367	3,469,407	128.9%
0600	Supplies	12,343,170	11,137,260	90.2%	11,656,799	12,174,430	11,656,799	95.7%	11,216,285	7,635,790	11,216,285	146.9%
0700	Property	4,365,735	2,870,013	65.7%	8,448,537	8,940,106	8,448,537	94.5%	1,244,388	6,456,887	1,244,388	19.3%
0800	Miscellaneous	255,798	36,812	14.4%	42,496	305,927	42,496	13.9%	31,148	51,824	31,148	60.1%
2700	Transportation	78,474,157	78,074,027	99.5%	83,301,613	87,786,001	83,301,613	94.9%	75,301,710	72,389,181	75,301,710	104.0%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	29,600	26,193	88.5%	-	-	-		-	-	-	
0200	Employee Benefits	-	1,211		-	-	-		-	-	-	
2900	Other Instruction Support	29,600	27,404	92.6%	-	-	-		-	-	-	
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	1,982,970	1,913,972	96.5%	1,819,879	2,013,941	1,819,879	90.4%	1,749,580	1,977,105	1,749,580	88.5%
0200	Employee Benefits	650,153	649,042	99.8%	644,530	532,556	644,530	121.0%	605,230	88,475	605,230	684.1%
0300	Professional/Technical Services	1,254	1,254	100.0%	(3,953)	12,725	(3,953)	-31.1%	5,530	12,537	5,530	44.1%
0400	Property Services	813	813	100.0%	(143)	-	(143)		490	900	490	54.4%
0500	Other Purchased Services	18,292	13,524	73.9%	(2,272)	20,589	(2,272)	-11.0%	22,363	38,466	22,363	58.1%
0600	Supplies	26,358	17,746	67.3%	516	28,289	516	1.8%	32,665	39,101	32,665	83.5%
0700	Property	4,096	3,647	89.0%	16,164	18,795	16,164	86.0%	26,004	29,968	26,004	86.8%
0800	Miscellaneous	14,109	3,701	26.2%	9,483	17,992	9,483	52.7%	30,165	38,412	30,165	78.5%
3300	Community Services	2,698,044	2,603,700	96.5%	2,484,205	2,644,887	2,484,205	93.9%	2,472,027	2,224,964	2,472,027	111.1%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	655,702	648,575	98.9%	661,887	686,133	661,887	96.5%	677,157	686,924	677,157	98.6%
0200	Employee Benefits	242,920	237,182	97.6%	236,932	235,515	236,932	100.6%	232,158	75,171	232,158	308.8%
4300	Architectural & Engineering	898,622	885,757	98.6%	898,819	921,648	898,819	97.5%	909,314	762,095	909,314	119.3%
5200	Operating Transfers Out	2,407,860	5,264,358	218.6%	8,728,806	221,236	8,728,806	3945.5%	16,559,496	1,235,218	16,559,496	1340.6%
5300	Contingency	74,243,155	-	0.0%	-	88,890,328	-	0.0%	-	74,546,473	-	0.0%
Total Expenditures		1,130,068,587	1,005,516,214	89.0%	983,403,280	1,102,001,945	983,403,280	89.2%	957,446,582	912,727,308	957,446,582	104.9%
Ending Fund Balance		1,622,599	101,029,766		120,080,560	1,408,905	120,080,560		130,226,135	2,481,545	130,226,135	

As of June 30, 2015

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	22,005,648	Due To Other Funds	(28,150,054)
Accounts Receivable	<u>6,735,837</u>	Accounts Payable	<u>(40,628)</u>
Total Assets	<u><u>28,741,485</u></u>	Total Liabilities	(28,190,682)
		Fund Balance	
		Beginning Balance	(10,009,207)
		Revenues	(119,607,171)
		Expenditures	<u>129,065,575</u>
		Total Fund Balance	<u>(550,803)</u>
		Total Liabilities and Fund Balance	<u><u>(28,741,485)</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	1,173	3,252	277.3%	6,808	-	6,808		6,317	-	6,317	
1700	Student Fees	71,333	2,950	4.1%	13,972	93,010	13,972	15.0%	26,608	-	26,608	
1900	Local Grants and Contributions	6,173,887	3,168,234	51.3%	9,881,427	5,974,710	9,881,427	165.4%	11,197,615	2,518,209	11,197,615	444.7%
3200	State Grants	34,303,534	33,912,651	98.9%	30,369,472	41,494,070	30,369,472	73.2%	34,844,481	31,845,986	34,844,481	109.4%
4300	Direct Federal Grants	16,494,960	14,294,086	86.7%	17,168,722	27,016,906	17,168,722	63.5%	19,568,239	15,844,882	19,568,239	
4500	Federal Grants Through State	75,172,826	63,107,492	83.9%	74,630,226	72,472,245	74,630,852	103.0%	95,381,941	82,582,471	95,381,941	23.7%
4700	Federal Grants Thru Intermediary	926,828	725,218	78.2%	864,157	916,908	864,157	94.2%	828,449	738,026	828,449	12923.9%
4810	Medicaid Reimbursement	3,931,943	2,038,259	51.8%	1,465,497	5,593,631	1,465,497	26.2%	3,301,260	-	3,301,260	
5210	Operating Transfers In	2,358,024	2,355,029	99.9%	1,637,526	1,720,812	1,637,526	95.2%	1,138,519	1,174,000	1,138,519	281.2%
Total Revenues		139,434,508	119,607,171	85.8%	136,037,808	155,282,292	136,038,434	87.6%	166,293,428	134,703,574	166,293,428	123.5%
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	78,742,330	71,988,251	91.4%	73,189,783	89,265,500	73,189,783	82.0%	79,449,565	79,949,356	79,449,565	99.4%
2100	Student Support	4,004,215	3,719,833	92.9%	3,828,305	6,064,086	3,828,305	63.1%	4,823,720	3,951,735	4,823,720	122.1%
2200	Instructional Staff Support	38,208,490	32,787,834	85.8%	42,300,306	39,743,707	42,300,306	106.4%	49,539,263	42,839,035	49,539,263	115.6%
2300	District Administration	71,465	86,339	120.8%	30,843	69,664	30,843	44.3%	30,549	30,549	30,549	100.0%
2400	School Administration	127,934	124,654	97.4%	259,438	232,869	259,438	111.4%	157,812	179,154	157,812	88.1%
2500	Business Support	1,343,803	6,342,870	472.0%	4,876,690	1,701,908	4,876,690	286.5%	6,014,986	1,688,761	6,014,986	356.2%
2600	Plant Operations & Maintenance	41,000	294,769	718.9%	56,205	26,100	56,205	215.3%	40,560	1,074	40,560	3777.8%
2700	Transportation	4,414,644	3,887,173	88.1%	2,651,666	3,971,039	2,651,666	66.8%	4,255,368	3,631,988	4,255,368	117.2%
2900	Other Instruction Support	-	-		10,000	-	10,000		54,928	-	54,928	
3100	Food Service	-	-		-	-	130,636		7,275,328	208,552	7,275,328	0.0%
3300	Community Services	9,466,487	7,103,580	75.0%	7,121,518	9,567,336	7,121,518		-	7,061,881	-	0.0%
4600	Site Improvement	-	96,499		365,682	31,578	365,682	1158.0%	739	-	739	
5200	Operating Transfers Out	3,114,306	2,633,773	84.6%	2,936,646	2,699,419	2,806,010	103.9%	3,052,130	2,998,667	2,885,976	
Total Expenditures		139,534,674	129,065,575	92.5%	137,627,082	153,373,206	137,627,082	89.7%	154,694,948	142,540,753	154,528,794	108.4%
Ending Fund Balance		9,909,041	550,803		10,009,207	13,507,567	10,009,833		11,598,481	(7,837,179)	11,764,634	

As of June 30, 2015

District Activity Funds (22) Balance Sheet

Assets				
	Due From Other Funds	630,417	Fund Balance	
			Beginning Balance	-
Total Assets		630,417	Revenues	(719,682)
			Expenditures	89,265
			Total Fund Balance	(630,417)
			Total Liabilities and Fund Balance	(630,417)

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	8,701,711
Total Fund Balance	-
Total Liabilities and Fund Balance	-

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	649,772	649,771	100.0%	-	-	-		-	-	-	
1900 Local Grants and Contributions	69,910	69,910	100.0%	-	-	-		-	-	-	
Total Revenues	719,682	719,682	100.0%	-	-	-		-	-	-	
District Activity Funds Expenditures											
1100 Instruction	681,817	89,067	13.1%	-	-	-		-	-	-	
2600 Plant Operations & Maintenance	37,865	198	0.5%	-	-	-		-	-	-	
Total Expenditures	719,682	89,265	12.4%	-	-	-		-	-	-	
Ending Fund Balance	-	630,417		-	-	-		-	-	-	
Capital Outlay											
Capital Outlay Revenues											
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%
Total 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%
Capital Outlay Expenditures											
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%
Total Expenditures	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%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of June 30, 2015

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>243,711</u>	Beginning Balance	(6,284,171)
		Revenues	(32,791,709)
Total Assets	<u><u>243,711</u></u>	Expenditures	<u>38,832,169</u>
		Total Fund Balance	<u>(243,711)</u>
		Total Liabilities and Fund Balance	<u><u>(243,711)</u></u>

Building Fund holds a portion of our local real estate taxes, as required by the SEEK formula. These funds are used for facilities renovations and construction.

Construction Fund (360) Balance Sheet

Assets		Liabilities	
Cash	35,527,166	Due To Other Funds	(5,890,572)
Due From Other Funds	<u>72,384,830</u>	Accounts Payable	<u>(2,812)</u>
Total Assets	<u><u>107,911,996</u></u>	Total Liabilities	(5,893,384)
		Fund Balance	
		Beginning Balance	(107,817,402)
		Revenues	(97,866,327)
		Expenditures	<u>103,665,117</u>
		Total Fund Balance	<u>(102,018,612)</u>
		Total Liabilities and Fund Balance	<u><u>(107,911,996)</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	%
Building Fund											
Building Fund Revenues											
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	203,801	105.6%	203,135	213,000	203,135	95.4%	207,453	213,000	207,453	97.4%
3200 State Revenues	484,389	439,945	90.8%	-	240,000	-	0.0%	324,994	681,000	324,994	47.7%
5210 Operating Transfers In	-	-		-	-	-		41,250,011	465,482	41,250,000	8861.8%
Total Revenues	32,820,563	32,791,709	99.9%	31,902,518	32,368,000	31,902,518	98.6%	73,072,004	33,504,191	73,071,993	218.1%
Non-Operating Funds											
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%
Building Fund Expenditures											
5200 Operating Transfers Out	32,820,563	38,832,169	118.3%	58,830,499	32,368,000	58,830,499	181.8%	42,743,544	57,832,777	42,743,544	73.9%
Total Expenditures	32,820,563	38,832,169	118.3%	58,830,499	32,368,000	58,830,499	181.8%	42,743,544	57,832,777	42,743,544	73.9%
Ending Fund Balance	6,284,172	243,711		6,284,171	33,212,152	6,284,171		33,212,152	(21,444,894)	33,212,141	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	234,742		165,699	-	165,699		134,002	-	134,002	
1900 Local Contributions	2,679,158	7,287,205	272.0%	-	-	-		-	-	-	
5100 Bond Proceeds	46,076,047	74,380,000	161.4%	78,820,132	-	75,895,000		104,375,000	27,550,000	104,375,000	378.9%
5210 Operating Transfers In	-	15,964,380		36,290,028	50,000,000	36,290,028	72.6%	30,460,353	33,124,557	30,460,353	92.0%
Total Revenues	48,755,205	97,866,327	200.7%	115,275,859	50,000,000	112,350,727	224.7%	134,969,355	60,674,557	134,969,355	222.4%
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	37,082,658	75.3%	47,375,888	50,000,000	44,873,185	89.7%	59,232,032	52,674,359	59,232,032	112.4%
5100 Debt Service	-	62,978,892		422,429	-	422,430		77,502,347	-	77,502,347	
5200 Operating Transfers Out	-	3,603,567		4,310,765	-	4,310,765		47,326,675	-	47,326,675	
Total Expenditures	49,273,647	103,665,117	210.4%	52,109,082	50,000,000	49,606,380	99.2%	184,061,054	52,674,359	184,061,054	349.4%
Ending Fund Balance	107,298,960	102,018,612		107,817,402	44,650,625	107,394,972		44,650,625	101,742,522	44,650,625	

As of June 30, 2015

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(45,919,755)
Expenditures	45,919,755
	<hr/>
Total Fund Balance	-
	<hr/>
Total Liabilities and Fund Balance	-
	<hr/> <hr/>

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

Food Service Enterprise Fund (51) Balance Sheet

Assets		Liabilities	
Cash	11,012,159	Due To Other Funds	(5,442,380)
Due From Other Funds	1,478,020	Accounts Payable	(1,653)
Accounts Receivable	2,410,010	Bonds Payable	<hr/> (5,383,481)
Inventory	1,000,000		
Equipment, Net of Depreciation	<hr/> 21,000,939	Total Liabilities	(10,827,514)
Total Assets	<hr/> <hr/> 36,901,128	Fund Balance	
		Beginning Balance	(27,149,099)
		Revenues	(57,358,926)
		Expenditures	<hr/> 58,434,411
		Total Fund Balance	<hr/> (26,073,614)
		Total Liabilities and Fund Balance	<hr/> <hr/> (36,901,128)

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	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	7,489,499	8,171,637	109.1%	7,638,789	6,750,638	7,638,789	113.2%	7,908,035	7,908,035	7,908,035	100.0%
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	35,173,067	84.7%	39,632,695	40,978,000	39,632,695	96.7%	39,527,907	33,299,620	39,527,907	118.7%
Total Revenues	54,871,822	45,948,682	83.7%	49,888,325	47,728,638	49,888,325	104.5%	50,194,420	47,067,715	50,194,420	106.6%
Debt Service Expenditures											
5100 Debt Service	54,871,822	45,948,682	83.7%	49,888,325	47,728,638	49,888,325	104.5%	50,194,420	47,067,715	50,194,420	106.6%
Total Expenditures	54,871,822	45,948,682	83.7%	49,888,325	47,728,638	49,888,325	104.5%	50,194,420	47,067,715	50,194,420	106.6%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	18,859	15,085	80.0%	18,859	18,859	18,859	100.0%	20,875	20,875	20,875	100.0%
1600 Food Sales	8,126,200	5,939,470	73.1%	8,115,697	8,735,115	8,115,697	92.9%	9,547,373	9,926,749	9,547,373	96.2%
1900 Local Contributions	143,866	78,729	54.7%	62,701	53,014	62,701	118.3%	-	58,565	(34,449)	-58.8%
3200 State Grants	463,098	462,360	99.8%	463,098	463,098	463,098	100.0%	438,712	438,712	438,712	100.0%
3900 On-Behalf Payments	-	1,629,403		1,591,235	-	1,591,235		3,778,152	-	3,778,152	
4500 Federal Grants Through State	45,818,672	46,322,797	101.1%	40,323,435	52,792,575	40,323,435	76.4%	38,216,542	57,511,218	38,216,542	66.5%
4950 Donated Commodities	2,477,993	-	0.0%	2,477,993	2,477,993	2,477,993	100.0%	2,431,027	-	2,431,027	
5210 Operating Transfers In	54,142	2,911,081	5376.8%	2,954,142	54,142	2,954,142	5456.3%	2,919,876	39,876	2,919,876	7322.4%
Total Revenues	57,102,831	57,358,926	100.4%	56,007,160	64,594,797	56,007,160	86.7%	57,352,556	67,995,995	57,318,107	84.3%
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	85,305,117	58,293,576	68.3%	57,823,370	92,759,369	57,823,370	62.3%	57,596,097	97,385,068	58,728,270	60.3%
5100 Debt Service	140,835	140,835	100.0%	180,221	180,221	180,221	100.0%	218,854	218,852	(947,768)	-433.1%
Total Expenditures	85,445,952	58,434,411	68.4%	58,003,591	92,939,590	58,003,591	62.4%	57,814,951	97,603,920	57,780,502	59.2%
Ending Fund Balance	(1,194,022)	26,073,614		27,149,099	800,737	27,149,099		29,145,530	-	29,145,530	

As of June 30, 2015

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	231,572	Beginning Balance	(120,157)
		Revenues	(644,706)
Total Assets	<u>231,572</u>	Expenditures	<u>533,291</u>
		Total Fund Balance	<u>(231,572)</u>
		Total Liabilities and Fund Balance	<u>(231,572)</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	2,683	Beginning Balance	(150)
Accounts Receivable	10,555	Revenues	(110,642)
		Expenditures	<u>97,554</u>
Total Assets	<u>13,238</u>	Total Fund Balance	<u>(13,238)</u>
		Total Liabilities and Fund Balance	<u>(13,238)</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	%	
122,849	27,341	22.3%	39,613	123,465	39,613	32.1%	504,953	569,944	504,953	88.6%	
456,994	518,254	113.4%	540,848	540,848	540,848	100.0%	159,336	-	159,336		
-	99,111		96,790	-	96,790		94,435	-	94,435		
-	-		-	-	-		63,462	123,470	63,462	51.4%	
579,843	644,706	111.2%	677,251	664,313	677,251	101.9%	822,186	693,413	822,186	118.6%	
120,157	120,157	100.0%	155,353	155,353	155,353	100.0%	36,487	36,487	36,487	100.0%	
700,000	533,291	76.2%	712,447	820,000	712,447	86.9%	703,319	729,900	703,319	96.4%	
700,000	533,291	76.2%	712,447	820,000	712,447	86.9%	703,319	729,900	703,319	96.4%	
-	231,572		120,157	(334)	120,157		155,353	-	155,353		
-	-		450	450	450	100.0%	1,200	2,000	1,200	60.0%	
41,951	46,431	110.7%	15,176	127,340	15,176	11.9%	24,757	53,680	24,757	46.1%	
54,584	54,659	100.1%	1,530	1,530	1,530	100.0%	2,195	2,644	2,195	83.0%	
-	9,552		9,328	-	9,328		5,969	-	5,969		
32,360	-	0.0%	69,636	88,248	69,636	78.9%	59,300	59,300	59,300	100.0%	
128,895	110,642	85.8%	96,120	217,568	96,120	44.2%	93,421	117,624	93,421	79.4%	
150	150	100.0%	1,500	1,500	1,500	100.0%	-	-	-		
24,444	30,785	125.9%	37,942	37,942	37,942	100.0%	39,508	34,947	39,508	113.1%	
92,179	61,495	66.7%	59,435	59,435	59,435	100.0%	49,968	80,232	49,968	62.3%	
420	830	197.7%	93	93	93	100.0%	2,445	2,445	2,445	100.0%	
12,001	4,444	37.0%	-	-	-		-	-	-		
129,045	97,554	75.6%	97,470	97,470	97,470	100.0%	91,921	117,624	91,921	78.1%	
-	13,238		150	121,598	150		1,500	-	1,500		

As of June 30, 2015

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	191,146	Due To Other Funds	(46,227)
Total Assets	191,146	Fund Balance	
		Beginning Balance	(234,005)
		Revenues	(443,938)
		Expenditures	533,024
		Total Fund Balance	(144,919)
		Total Liabilities and Fund Balance	(191,146)

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	25,555	Beginning Balance	(42,869)
	5,238	Revenues	(734,827)
		Expenditures	746,903
Total Liabilities	30,793		(30,793)
		Total Fund Balance	
			(30,793)
		Total Liabilities and Fund Balance	

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	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	426	417	97.9%	443	-	443		419	-	419	
1800 Daycare Fees	256,364	399,442	155.8%	454,786	550,000	454,786	82.7%	446,326	764,773	446,326	58.4%
3900 On-Behalf Payments	-	44,080		43,047	-	43,047		60,569	-	60,569	
5210 Operating Transfers In	9,871	-	0.0%	526	-	526		5,715	-	5,715	
Total Revenues	266,660	443,938	166.5%	498,803	550,000	498,803	90.7%	513,028	764,773	513,028	67.1%
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	51,383	50,567	98.4%	31,268	36,854	31,268	84.8%	28,888	41,670	28,888	69.3%
2200 Instructional Staff Support	446,864	480,705	107.6%	447,997	508,146	447,997	88.2%	428,881	718,103	428,881	59.7%
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	533,024	106.6%	484,265	550,000	484,265	88.0%	462,769	764,773	462,769	60.5%
Ending Fund Balance	665	144,919		234,005	219,467	234,005		219,467	169,207	219,467	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	714,200	663,179	92.9%	672,725	732,010	672,725	91.9%	769,384	805,009	769,384	95.6%
3900 On-Behalf Payments	-	71,649		69,970	-	69,970		116,982	-	116,982	
Total Revenues	714,200	734,827	102.9%	742,695	732,010	742,695	101.5%	886,366	805,009	886,366	110.1%
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	755,799	746,903	98.8%	721,302	753,464	721,302	95.7%	896,676	835,673	896,676	107.3%
2200 Instructional Staff Support	1,270	-	0.0%	(16)	5	(16)	-316.0%	1,348	2,517	1,348	53.6%
Total Expenditures	757,069	746,903	98.7%	721,286	753,469	721,286	95.7%	898,024	838,190	898,024	107.1%
Ending Fund Balance	-	30,793		42,869	-	42,869		21,459	(63)	21,459	

As of June 30, 2015

Trust & Agency Fund (60 & 7000) Balance Sheet			
Assets		Liabilities	
Cash	1,358,972	Due To Other Funds	(157,765)
Due From Other Funds	<u>711,553</u>	Accounts Payable	<u>(18)</u>
Total Assets	<u><u>2,070,525</u></u>	Total Liabilities	(157,783)
		Fund Balance	
		Beginning Balance	(1,733,339)
		Revenues	(1,217,833)
		Expenditures	<u>1,038,430</u>
		Total Fund Balance	<u>(1,912,742)</u>
		Total Liabilities and Fund Balance	<u><u>(2,070,525)</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	140	829	592.6%	646	126	646	511.2%	1,535	1,902	1,207	63.4%
1900	Local Contributions	1,075,542	1,217,004	113.2%	891,315	975,362	891,315	91.4%	606,434	1,407,635	391,410	27.8%
Total Revenues		1,075,682	1,217,833	113.2%	891,961	975,488	891,961	91.4%	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	2,339,630	1,038,430	44.4%	1,059,795	1,563,646	1,059,795	67.8%	1,233,339	1,593,372	1,104,795	69.3%
Total Expenditures		2,339,630	1,038,430	44.4%	1,059,795	1,563,646	1,059,795	67.8%	1,233,339	1,593,372	1,104,795	69.3%
Ending Fund Balance		469,392	1,912,742		1,733,339	1,313,015	1,733,339		1,901,173	2,342,707	1,814,365	