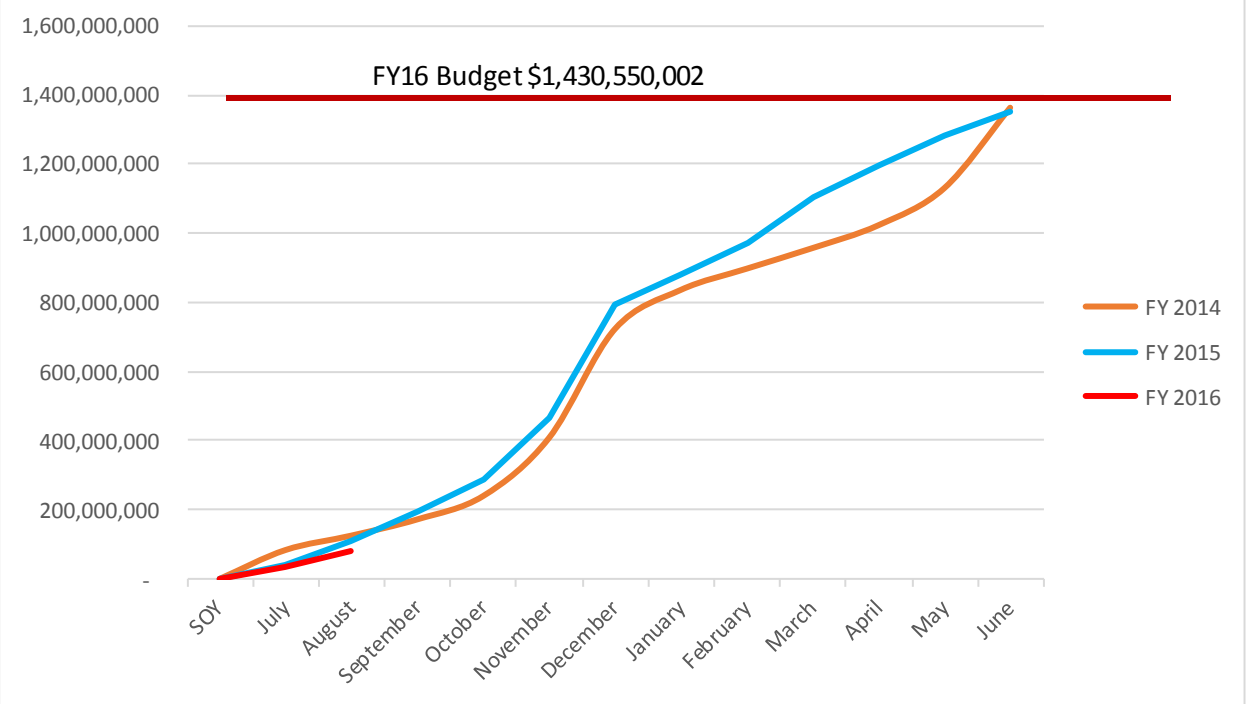


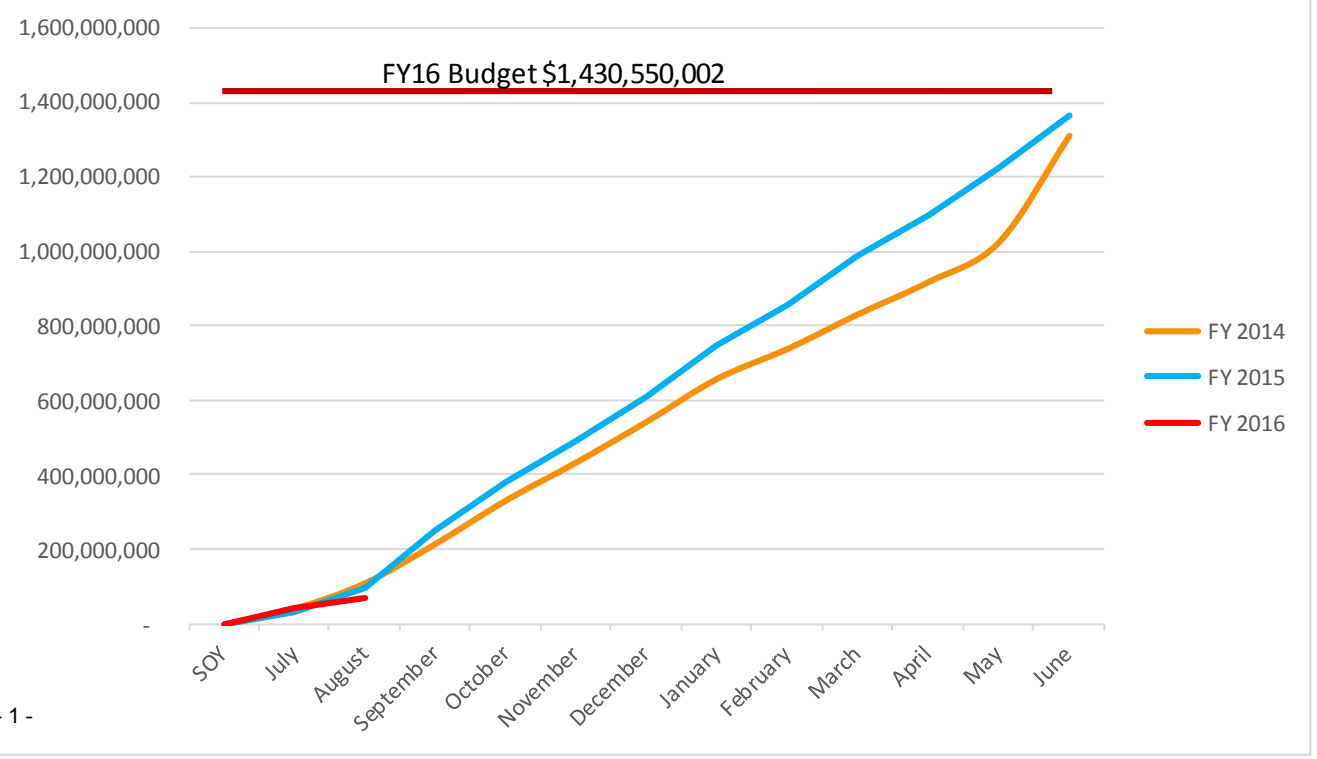
Comparative Revenues by Month (All Funds)



August Financial Report



Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through August 31, 2015

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	416,965,738	-	0.0%	397,722,644	397,952,915	-	0.0%	388,628,855	391,294,000	(103)	0.0%
Occupational Taxes	148,215,000	11,192,158	7.6%	139,825,242	140,812,000	9,901,528	7.0%	132,569,312	140,481,000	9,259,423	6.6%
Other Taxes	51,920,531	5,804,413	11.2%	49,482,553	47,820,859	4,556,618	9.5%	46,500,119	48,966,000	4,896,459	10.0%
Local Grants	4,572,998	449,018	9.8%	9,715,387	4,325,560	676,723	15.6%	10,776,243	3,925,844	850,231	21.7%
State Sources											
SEEK Program	267,066,168	45,704,218	17.1%	267,901,401	270,018,985	45,075,280	16.7%	261,949,817	257,785,000	42,356,674	16.4%
Other State Revenues	220,664,301	7,700,589	3.5%	221,669,248	218,066,335	7,925,744	3.6%	207,729,296	210,298,316	4,340,916	2.1%
KSFCC Allocation	7,200,000	1,169,920	16.2%	8,171,637	7,489,499	1,185,395	15.8%	7,638,789	6,750,638	1,271,230	18.8%
Federal Grants	146,422,927	3,207,527	2.2%	142,624,610	146,079,703	5,376,785	3.7%	139,543,372	154,435,948	2,606,617	1.7%
Interest	1,061,857	220,975	20.8%	1,406,087	1,319,425	69,497	5.3%	1,683,901	620,761	74,039	11.9%
Other Sources	97,606,261	6,533,613	6.7%	153,736,686	107,974,734	8,953,039	8.3%	176,965,460	121,106,338	28,750,560	23.7%
Total Revenues	1,361,695,781	81,982,430	6.0%	1,392,255,496	1,341,860,015	83,720,609	6.2%	1,373,985,163	1,335,663,844	94,406,047	7.1%
Non-Operating Funds											
Beginning Balance	231,092,502	250,057,944	108.2%	273,470,959	273,390,399	273,470,959	100.0%	251,131,875	240,905,740	251,131,875	104.2%
All Funds Expenditures											
1100 Instruction	645,808,665	22,979,444	3.6%	617,491,211	638,876,764	21,166,259	3.3%	600,543,283	618,640,503	11,332,598	1.8%
2100 Student Support	55,610,591	3,121,010	5.6%	53,031,719	54,851,181	3,078,595	5.6%	50,904,422	51,002,382	2,351,241	4.6%
2200 Instructional Staff Support	131,791,917	11,167,776	8.5%	135,745,299	129,617,380	7,534,617	5.8%	126,322,357	129,307,022	9,008,709	7.0%
2300 District Administration	4,862,533	707,741	14.6%	4,031,089	3,982,844	548,573	13.8%	3,643,084	3,768,505	410,119	10.9%
2400 School Administration	87,961,240	8,169,967	9.3%	85,755,821	92,354,258	7,482,042	8.1%	85,727,500	90,278,038	7,402,246	8.2%
2500 Business Support	46,218,695	6,843,075	14.8%	39,884,415	48,870,149	9,629,349	19.7%	42,730,714	43,553,727	7,327,218	16.8%
2600 Plant Operations & Maintenance	121,880,881	13,493,680	11.1%	108,100,599	119,341,047	13,721,038	11.5%	103,957,976	115,157,021	13,412,075	11.6%
2700 Transportation	85,154,342	4,849,410	5.7%	81,284,084	82,763,371	6,456,695	7.8%	85,953,372	91,419,999	6,239,980	6.8%
2900 Other Instruction Support	30,557	852	2.8%	27,404	29,600	-	0.0%	10,000	-	10,000	
3100 Food Service	89,084,850	4,248,531	4.8%	63,423,272	85,305,117	4,178,985	4.9%	57,954,006	91,991,053	3,974,069	4.3%
3200 Daycare Operations	667,964	20,288	3.0%	482,144	700,000	25,437	3.6%	712,447	820,000	37,732	4.6%
3300 Community Services	12,064,702	1,432,788	11.9%	10,793,827	14,086,949	1,762,970	12.5%	10,665,517	11,300,140	1,331,131	11.8%
4600 Site Improvement	36,408,794	18,407,681	50.6%	47,122,367	48,080,304	46,244,425	96.2%	48,640,389	53,596,006	12,114,548	22.6%
5100 Debt Service	51,668,297	6,270,963	12.1%	109,068,409	55,012,657	71,813,493	130.5%	50,490,976	48,885,727	8,490,617	17.4%
5200 Operating Transfers Out	50,081,276	5,687,824	11.4%	59,426,852	47,148,977	8,520,506	18.1%	83,390,036	44,202,903	27,672,288	62.6%
5300 Contingency	82,190,748	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,501,486,052	107,401,031	7.2%	1,415,668,511	1,495,263,753	202,162,983	13.5%	1,351,646,079	1,482,813,354	111,114,573	7.5%
Ending Fund Balance	91,302,231	224,639,344		250,057,944	119,986,661	155,028,585		273,470,959	93,756,230	234,423,349	

As of August 31, 2015

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	171,774,481		Due To Other Funds	(105,741,049)
Investments	68,253,273		Accounts Payable	(3,938,888)
Accounts Receivable	942,981		Accrued Expenditures	<u>(63,817,810)</u>
Due From Other Funds	47,401,881			
Inventory	3,654,198		Total Liabilities	(173,497,747)
Prepaid Expenditures	<u>4,182,142</u>			
Total Assets	<u><u>296,208,956</u></u>		Fund Balance	
			Beginning Balance	(117,965,442)
			Revenues	(63,647,886)
			Expenditures	<u>58,902,119</u>
			Total Fund Balance	<u>(122,711,209)</u>
			Total Liabilities and Fund Balance	<u><u>(296,208,956)</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.

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	384,395,024	-	0.0%	365,574,681	365,809,741	-	0.0%	356,929,472	359,379,000	(103)	0.0%
1115 Delinquent Property Taxes	5,500,000	2,005,910	36.5%	5,499,426	5,756,725	2,205,526	38.3%	5,756,726	6,400,000	2,820,145	44.1%
1117 Motor Vehicle Taxes	28,282,326	1,910,404	6.8%	27,259,351	26,219,231	1,880,097	7.2%	25,303,237	25,680,000	2,076,313	8.1%
1119 Franchise Taxes	9,806,898	-	0.0%	9,136,124	8,155,533	-	0.0%	7,751,721	7,974,000	-	0.0%
1131 Occupational License Taxes	148,215,000	11,192,158	7.6%	139,825,242	140,812,000	9,901,528	7.0%	132,569,312	140,481,000	9,259,423	6.6%
1191 Omitted Property Taxes	6,768,000	1,888,099	27.9%	6,024,344	6,117,000	470,995	7.7%	6,116,064	7,494,000	-	0.0%
1280 Revenue in Lieu of Taxes	1,563,307	-	0.0%	1,563,307	1,572,370	-	0.0%	1,572,370	1,418,000	-	0.0%
1300 Tuition	586,509	7,526	1.3%	586,509	791,000	51,140	6.5%	902,489	1,025,000	14,774	1.4%
1510 Interest Income	1,059,000	204,376	19.3%	1,151,761	1,300,000	46,681	3.6%	1,491,445	600,000	65,097	10.8%
1900 Other Local Revenues	1,136,300	92,863	8.2%	4,034,360	4,273,400	76,932	1.8%	4,264,507	3,978,000	61,460	1.5%
3111 State SEEK Revenues	267,066,168	45,704,218	17.1%	267,901,401	270,018,985	45,075,280	16.7%	261,949,817	257,785,000	42,356,674	16.4%
3129 KSB/KSD Transportation	20,600	-	0.0%	20,588	20,000	-	0.0%	12,416	20,000	-	0.0%
3130 National Board Certification	397,400	-	0.0%	397,393	351,000	-	0.0%	351,383	285,000	-	0.0%
3800 State Utility Taxes	1,602,300	145,665	9.1%	1,602,314	1,748,000	-	0.0%	1,748,117	1,748,000	10	0.0%
3900 On-Behalf Payments	171,073,931	-	0.0%	171,582,511	174,872,653	-	0.0%	163,724,635	166,545,384	-	0.0%
4100 Unrestricted Federal Revenues	5,000	860	17.2%	4,959	8,300	256	3.1%	8,305	6,000	-	0.0%
5220 Indirect Cost Transfers	6,097,895	495,807	8.1%	3,009,041	2,865,247	383,633	13.4%	2,805,687	2,592,466	143,158	5.5%
Total Revenues	1,033,575,659	63,647,886	6.2%	1,005,173,314	1,010,691,185	60,092,068	5.9%	973,257,705	983,410,850	56,796,952	5.8%
Non-Operating Funds											
Beginning Balance	99,000,000	117,965,442		120,080,560	120,000,000	120,080,560		130,226,135	120,000,000	130,226,135	

		2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	412,601,776	11,517,575	2.8%	396,963,584	399,964,268	11,601,638	2.9%	384,462,006	388,770,582	3,350,860	0.9%	
0200	Employee Benefits	136,448,746	1,279,038	0.9%	133,451,525	140,274,228	1,226,222	0.9%	129,073,712	127,495,646	1,087,069	0.9%	
0300	Professional/Technical Services	357,787	73,564	20.6%	363,355	514,734	6,164	1.2%	223,375	393,485	8,217	2.1%	
0400	Property Services	316,437	39,919	12.6%	274,863	311,505	24,025	7.7%	304,619	347,904	39,138	11.2%	
0500	Other Purchased Services	751,418	45,556	6.1%	656,923	933,320	13,412	1.4%	571,235	788,882	18,104	2.3%	
0600	Supplies	15,677,968	2,500,855	16.0%	9,126,978	13,659,132	2,060,797	15.1%	9,605,223	14,749,106	2,471,922	16.8%	
0700	Property	1,799,723	521,203	29.0%	2,615,266	3,482,846	346,949	10.0%	1,808,656	2,390,024	387,949	16.2%	
0800	Miscellaneous	437,836	53,458	12.2%	473,265	5,431,894	251,477	4.6%	514,163	2,922,619	292,893	10.0%	
1100	Instruction	568,391,691	16,031,168	2.8%	543,925,758	564,571,926	15,530,683	2.8%	526,562,989	537,858,247	7,656,151	1.4%	
Student Support (Attendance, Guidance, Health)													
0100	Salaries	36,552,375	2,502,840	6.8%	35,553,411	36,503,616	2,537,590	7.0%	34,196,888	33,976,510	1,907,281	5.6%	
0200	Employee Benefits	12,244,920	165,606	1.4%	11,845,947	12,246,755	155,429	1.3%	11,208,425	10,821,316	130,167	1.2%	
0300	Professional/Technical Services	1,364,673	71,838	5.3%	1,335,783	1,281,773	38,644	3.0%	1,123,862	1,446,457	8,235	0.6%	
0400	Property Services	71,164	3,097	4.4%	68,508	67,232	-	0.0%	62,978	64,807	980	1.5%	
0500	Other Purchased Services	255,640	64,072	25.1%	212,282	200,543	45,429	22.7%	147,403	206,718	44,147	21.4%	
0600	Supplies	400,848	14,903	3.7%	145,328	330,612	12,913	3.9%	164,089	290,917	8,984	3.1%	
0700	Property	38,597	7,493	19.4%	105,511	120,241	46,167	38.4%	139,178	207,177	30,371	14.7%	
0800	Miscellaneous	25,781	16,465	63.9%	36,499	39,446	19,777	50.1%	33,292	36,745	13,774	37.5%	
2100	Student Support	50,953,998	2,846,314	5.6%	49,303,268	50,790,217	2,855,949	5.6%	47,076,116	47,050,647	2,143,938	4.6%	
Instructional Staff Support (Professional Development, Goal Clarity Coaches)													
0100	Salaries	68,545,088	4,724,315	6.9%	64,049,720	65,174,401	4,586,186	7.0%	58,797,459	62,336,301	3,915,824	6.3%	
0200	Employee Benefits	22,354,064	432,408	1.9%	21,713,839	19,885,243	419,881	2.1%	19,612,742	17,419,537	393,335	2.3%	
0300	Professional/Technical Services	1,320,281	153,553	11.6%	1,511,632	2,269,847	29,024	1.3%	478,201	639,297	19,850	3.1%	
0400	Property Services	26,894	2,868	10.7%	34,391	36,780	390	1.1%	22,884	32,372	1,547	4.8%	
0500	Other Purchased Services	428,406	62,252	14.5%	309,034	437,808	9,744	2.2%	373,781	434,736	34,555	7.9%	
0600	Supplies	2,165,241	470,325	21.7%	2,444,198	2,860,920	290,246	10.1%	2,225,766	2,544,992	330,181	13.0%	
0700	Property	2,073,001	1,006,385	48.5%	1,849,847	2,547,282	861,517	33.8%	1,943,429	2,235,532	418,071	18.7%	
0800	Miscellaneous	89,446	4,764	5.3%	148,683	197,600	1,653	0.8%	60,372	128,432	1,953	1.5%	
2200	Instructional Staff Support	97,002,421	6,856,871	7.1%	92,061,343	93,409,882	6,198,641	6.6%	83,514,634	85,771,198	5,115,316	6.0%	

		2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	2,384,283	378,624	15.9%	2,422,246	2,380,388	284,088	11.9%	2,146,324	2,263,405	245,520	10.8%
0200	Employee Benefits	956,222	33,728	3.5%	824,757	700,522	30,307	4.3%	719,730	628,329	29,576	4.7%
0300	Professional/Technical Services	1,100,752	170,070	15.5%	469,820	591,512	115,253	19.5%	529,199	605,868	30,187	5.0%
0400	Property Services	-	-		203	205	-	0.0%	-	-	-	
0500	Other Purchased Services	43,052	7,311	17.0%	62,189	56,698	6,128	10.8%	46,978	50,848	7,125	14.0%
0600	Supplies	71,182	10,965	15.4%	63,348	73,259	12,649	17.3%	75,379	90,688	7,786	8.6%
0700	Property	11,871	3,042	25.6%	6,979	13,643	1,386	10.2%	16,227	18,268	-	0.0%
0800	Miscellaneous	84,701	81,486	96.2%	95,208	97,174	91,899	94.6%	78,404	80,550	75,225	93.4%
2300	District Administration	4,652,063	685,226	14.7%	3,944,750	3,913,401	541,710	13.8%	3,612,240	3,737,956	395,420	10.6%
School Administration (Principal's Office)												
0100	Salaries	59,349,038	6,304,591	10.6%	58,924,334	60,183,641	5,966,099	9.9%	58,457,164	59,551,483	5,669,343	9.5%
0200	Employee Benefits	21,346,940	712,278	3.3%	20,859,292	22,004,449	677,747	3.1%	20,958,935	20,599,121	676,921	3.3%
0300	Professional/Technical Services	278,551	82,587	29.6%	258,066	421,709	14,219	3.4%	297,911	360,922	37,849	10.5%
0400	Property Services	223,283	58,205	26.1%	383,070	524,421	31,630	6.0%	351,954	487,556	30,860	6.3%
0500	Other Purchased Services	691,749	96,224	13.9%	730,940	974,425	49,696	5.1%	725,410	957,651	152,436	15.9%
0600	Supplies	4,849,170	596,191	12.3%	2,823,746	5,735,857	622,007	10.8%	2,831,123	5,814,576	654,136	11.2%
0700	Property	990,861	288,377	29.1%	1,572,295	2,071,109	99,380	4.8%	1,764,766	2,110,683	134,278	6.4%
0800	Miscellaneous	104,753	16,726	16.0%	79,426	201,581	7,128	3.5%	80,798	216,891	13,745	6.3%
2400	School Administration	87,834,345	8,155,179	9.3%	85,631,168	92,117,193	7,467,905	8.1%	85,468,062	90,098,884	7,369,568	8.2%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	18,182,082	2,446,451	13.5%	17,627,825	18,751,279	2,379,057	12.7%	17,695,440	18,116,315	2,390,196	13.2%
0200	Employee Benefits	8,112,500	1,184,178	14.6%	7,927,423	8,718,425	544,677	6.2%	7,329,219	9,331,874	550,778	5.9%
0300	Professional/Technical Services	1,920,406	187,985	9.8%	1,120,434	1,864,257	144,072	7.7%	765,049	833,539	74,824	9.0%
0400	Property Services	483,658	14,554	3.0%	341,278	665,889	(25,258)	-3.8%	322,672	517,267	(7,935)	-1.5%
0500	Other Purchased Services	6,818,665	398,436	5.8%	4,752,454	5,785,170	3,244,388	56.1%	4,460,720	5,172,412	2,396,379	46.3%
0600	Supplies	2,001,840	637,759	31.9%	1,134,931	2,410,588	208,944	8.7%	2,771,166	2,320,187	722,370	31.1%
0700	Property	6,317,953	1,611,212	25.5%	5,284,253	8,634,834	1,020,884	11.8%	5,431,513	5,288,958	850,186	16.1%
0800	Miscellaneous	287,171	164,621	57.3%	342,499	354,452	5,112	1.4%	167,636	284,414	311	0.1%
2500	Business Support	44,124,275	6,645,195	15.1%	38,531,098	47,184,894	7,521,874	15.9%	37,854,024	41,864,966	6,977,108	16.7%

		2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	50,862,504	6,056,255	11.9%	48,203,101	50,849,831	6,230,511	12.3%	48,444,766	50,059,006	6,270,240	12.5%
0200	Employee Benefits	24,447,093	1,671,427	6.8%	20,701,951	22,004,126	1,726,135	7.8%	16,863,342	20,088,801	1,839,948	9.2%
0300	Professional/Technical Services	1,461,230	275,977	18.9%	906,166	1,263,304	17,386	1.4%	1,070,367	1,117,315	31,536	2.8%
0400	Property Services	13,298,781	2,265,412	17.0%	10,470,147	14,353,298	1,535,944	10.7%	10,644,529	14,295,984	1,389,442	9.7%
0500	Other Purchased Services	2,471,782	(286,623)	-11.6%	660,740	2,545,341	87,030	3.4%	717,089	2,614,723	186,887	7.1%
0600	Supplies	27,034,046	3,199,509	11.8%	25,137,131	25,710,448	3,750,889	14.6%	24,747,768	25,115,425	3,455,172	13.8%
0700	Property	2,108,554	273,906	13.0%	1,607,586	2,462,030	275,634	11.2%	1,321,222	1,760,622	218,025	12.4%
0800	Miscellaneous	130,410	19,984	15.3%	110,807	127,002	6,545	5.2%	92,689	104,072	4,089	3.9%
2600	Plant Operations & Maintenance	121,814,400	13,475,847	11.1%	107,797,629	119,315,380	13,630,074	11.4%	103,901,771	115,155,947	13,395,339	11.6%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,168,161	2,761,978	6.4%	43,031,929	38,236,751	2,694,747	7.0%	42,250,401	41,818,182	2,181,105	5.2%
0200	Employee Benefits	19,201,132	911,744	4.7%	19,456,673	18,254,990	851,216	4.7%	19,454,568	18,835,480	853,489	4.5%
0300	Professional/Technical Services	131,331	(917,291)	-698.5%	(2,863,009)	165,838	(507,943)	-306.3%	(2,236,758)	425,447	(23,484)	-5.5%
0400	Property Services	10,040	664	6.6%	10,815	16,575	357	2.2%	20,917	38,618	1,096	2.8%
0500	Other Purchased Services	3,947,567	208,426	5.3%	3,224,823	4,835,299	1,492,099	30.9%	3,664,652	5,247,811	1,572,009	30.0%
0600	Supplies	11,784,620	295,720	2.5%	11,162,927	12,343,170	1,147,991	9.3%	11,656,799	12,174,430	956,196	7.9%
0700	Property	5,778,138	501,211	8.7%	3,324,865	4,365,735	80,750	1.8%	8,448,537	8,940,106	649,450	7.3%
0800	Miscellaneous	39,978	5,079	12.7%	38,629	255,798	1,117	0.4%	42,496	305,927	4,059	1.3%
2700	Transportation	84,060,967	3,767,532	4.5%	77,387,652	78,474,157	5,760,335	7.3%	83,301,613	87,786,001	6,193,921	7.1%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	29,038	776	2.7%	26,193	29,600	-	0.0%	-	-	-	
0200	Employee Benefits	1,519	76	5.0%	1,211	-	-		-	-	-	
2900	Other Instruction Support	30,557	852	2.8%	27,404	29,600	-	0.0%	-	-	-	
Food Service (School Cafeteria Operation)												
0100	Salaries	28,400	-	0.0%	15,871	-	-		-	-	-	
0200	Employee Benefits	9,596	-	0.0%	3,021	-	-		-	-	-	
3100	Food Service	37,996	-	0.0%	18,892	-	-		-	-	-	

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	2,028,892	283,249	14.0%	1,854,877	1,982,970	284,487	14.3%	1,819,879	2,013,941	358,428	17.8%
0200 Employee Benefits	687,787	31,503	4.6%	648,209	650,153	31,454	4.8%	644,530	532,556	37,949	7.1%
0300 Professional/Technical Services	2,000	50	2.5%	(7,669)	1,254	300	23.9%	(3,953)	12,725	262	2.1%
0400 Property Services	-	-		765	813	-	0.0%	(143)	-	-	
0500 Other Purchased Services	23,550	275	1.2%	3,109	18,292	76	0.4%	(2,272)	20,589	5,565	27.0%
0600 Supplies	21,199	3,350	15.8%	2,130	26,358	8,946	33.9%	516	28,289	1,518	5.4%
0700 Property	3,920	20	0.5%	(126)	4,096	-	0.0%	16,164	18,795	1,663	8.8%
0800 Miscellaneous	10,765	95	0.9%	369	14,109	1,291	9.2%	9,483	17,992	12,334	68.6%
3300 Community Services	2,778,113	318,541	11.5%	2,501,663	2,698,044	326,555	12.1%	2,484,205	2,644,887	417,719	15.8%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	657,981	106,334	16.2%	648,575	655,702	85,986	13.1%	661,887	686,133	91,416	13.3%
0200 Employee Benefits	1,750,813	13,061	0.7%	230,621	242,920	11,767	4.8%	236,932	235,515	12,504	5.3%
4300 Architectural & Engineering	2,408,794	119,395	5.0%	879,195	898,622	97,753	10.9%	898,819	921,648	103,920	11.3%
5200 Operating Transfers Out	2,293,175	-	0.0%	5,278,611	2,422,113	127,500	5.3%	8,728,806	221,236	67,500	30.5%
5300 Contingency	82,190,748	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,148,573,543	58,902,120	5.1%	1,007,288,432	1,130,068,587	60,058,980	5.3%	983,403,280	1,102,001,945	49,835,901	4.5%
Ending Fund Balance	(15,997,885)	122,711,209		117,965,442	622,599	120,113,648		120,080,560	1,408,905	137,187,187	

As of August 31, 2015

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
	Due From Other Funds		Due To Other Funds
	Accounts Receivable		Accounts Payable
	21,706,798		(18,543,272)
	880,082		(926,234)
		Total Liabilities	(19,469,505)
Total Assets	22,586,881		
		Fund Balance	
		Beginning Balance	(10,612,943)
		Revenues	(6,385,882)
		Expenditures	13,881,449
		Total Fund Balance	(3,117,376)
		Total Liabilities and Fund Balance	(22,586,881)

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

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	1,581	429	27.2%	3,252	-	636		6,808	-	844	
1700 Student Fees	52,201	-	0.0%	2,950	7,767	-	0.0%	13,972	-	1,635	
1900 Local Grants and Contributions	4,538,085	448,750	9.9%	8,428,455	3,250,018	499,123	15.4%	9,884,927	2,518,209	458,822	18.2%
3200 State Grants	34,930,769	3,119,758	8.9%	34,228,808	30,907,241	3,312,577	10.7%	30,369,472	31,845,986	35,906	0.1%
4300 Direct Federal Grants	14,419,225	345,971	2.4%	16,232,111	15,086,995	159,839	1.1%	17,168,722	15,844,882	181,501	1.1%
4500 Federal Grants Through State	71,179,005	2,220,928	3.1%	71,965,654	72,374,490	1,487,366	2.1%	74,630,227	82,582,471	127,761	0.2%
4700 Federal Grants Thru Intermediary	630,139	52,587	8.3%	905,479	916,908	87,182	9.5%	860,657	738,026	106,467	17.3%
4810 Medicaid Reimbursement	2,387,262	197,459	8.3%	2,038,259	2,892,642	148,099	5.1%	1,465,497	-	170,992	
5210 Operating Transfers In	2,205,000	-	0.0%	2,345,069	1,644,312	129,253	7.9%	1,637,526	1,174,000	67,500	14.6%
Total Revenues	130,343,267	6,385,882	4.9%	136,150,037	127,080,373	5,824,076	4.6%	136,037,808	134,703,574	1,151,427	0.9%
Non-Operating Funds											
Beginning Balance	10,612,943	10,612,943	100.0%	10,009,207	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	75,659,447	6,850,304	9.1%	72,605,807	73,459,714	5,609,437	7.6%	73,189,783	79,949,356	3,664,531	4.6%
2100 Student Support	4,656,593	274,696	5.9%	3,728,451	4,060,964	222,646	5.5%	3,828,305	3,951,735	207,303	5.2%
2200 Instructional Staff Support	34,247,683	4,292,826	12.5%	43,102,030	35,699,928	1,281,673	3.6%	42,300,306	42,839,035	3,844,246	9.0%
2300 District Administration	210,470	22,516	10.7%	86,339	69,442	6,862	9.9%	30,843	30,549	14,699	48.1%
2400 School Administration	126,895	14,788	11.7%	124,654	237,065	14,136	6.0%	259,438	179,154	32,678	18.2%
2500 Business Support	2,094,420	197,880	9.4%	1,353,317	1,685,255	2,107,475	125.1%	4,876,690	1,688,761	350,110	20.7%
2600 Plant Operations & Maintenance	17,900	5,087	28.4%	299,232	25,667	90,964	354.4%	56,205	1,074	16,736	1558.8%
2700 Transportation	1,093,375	1,081,879	98.9%	3,895,603	4,289,121	695,531	16.2%	2,651,666	3,631,988	46,060	1.3%
2900 Other Instruction Support	-	-		-	-	-		10,000	-	10,000	
3100 Food Service	-	-		-	-	-		130,636	208,552	830,668	0.0%
3300 Community Services	9,238,504	862,530	9.3%	7,245,627	9,049,182	875,400	9.7%	7,121,518	7,061,881	-	0.5%
4600 Site Improvement	-	791		96,499	31,578	-	0.0%	365,682	-	32,048	
5200 Operating Transfers Out	3,002,387	278,153	9.3%	3,009,041	3,202,848	383,633	12.0%	2,806,010	2,998,667	143,158	0.0%
Total Expenditures	130,347,674	13,881,449	10.6%	135,546,600	131,810,764	11,287,758	8.6%	137,627,082	142,540,753	9,192,237	6.4%
Ending Fund Balance	10,608,536	3,117,376		10,612,643	5,278,816	4,545,525		10,009,207	3,761,302	3,557,671	

As of August 31, 2015

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>783,846</u>	Due To Other Funds	(84,564)
		Accounts Payable	<u>(18,677)</u>
Total Assets	<u><u>783,846</u></u>	Total Liabilities	(103,241)
		Fund Balance	
		Beginning Balance	(611,741)
		Revenues	(154,271)
		Expenditures	<u>85,407</u>
		Total Fund Balance	<u>(680,605)</u>
		Total Liabilities and Fund Balance	<u><u>(783,846)</u></u>

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

Capital Outlay Fund (310) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>2,184,061</u>	Beginning Balance	-
		Revenues	(4,363,900)
Total Assets	<u><u>2,184,061</u></u>	Expenditures	<u>2,179,839</u>
		Total Fund Balance	<u>(2,184,061)</u>
		Total Liabilities and Fund Balance	<u><u>(2,184,061)</u></u>

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

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	230,108	154,021	66.9%	649,772	-	-		-	-	-	
1900 Local Grants and Contributions	800	250	31.3%	69,910	-	-		-	-	-	
Total Revenues	230,908	154,271	66.8%	719,682	-	-		-	-	-	
Non-Operating Funds											
Beginning Balance	611,741	611,741	100.0%	-	-	-		-	-	-	
District Activity Funds Expenditures											
1100 Instruction	819,248	72,661	8.9%	104,204	-	-		-	-	-	
2600 Plant Operations & Maintenance	48,581	12,746	26.2%	3,737	-	-		-	-	-	
Total Expenditures	867,829	85,407	9.8%	107,942	-	-		-	-	-	
Ending Fund Balance	(25,180)	680,605		611,741	-	-		-	-	-	
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,730,000	4,363,900	50.0%	8,701,711	8,701,700	4,356,150	50.1%	8,708,956	8,610,000	4,305,000	50.0%
Total Revenues	8,730,000	4,363,900	50.0%	8,701,711	8,701,700	4,356,150	50.1%	8,708,956	8,610,000	4,305,000	50.0%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,730,000	2,179,839	25.0%	8,701,711	8,701,700	4,356,150	50.1%	8,708,956	8,610,000	2,912,414	33.8%
Total Expenditures	8,730,000	2,179,839	25.0%	8,701,711	8,701,700	4,356,150	50.1%	8,708,956	8,610,000	2,912,414	33.8%
Ending Fund Balance	-	2,184,061		-	-	-		-	-	1,392,586	

As of August 31, 2015

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>308,081</u>	Beginning Balance	(243,712)
		Revenues	(64,369)
		Expenditures	<u>-</u>
Total Assets	<u><u>308,081</u></u>	Total Fund Balance	<u>(308,081)</u>
		Total Liabilities and Fund Balance	<u><u>(308,081)</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	24,880,916	Due To Other Funds	(22,531,927)
Due From Other Funds	<u>78,493,298</u>	Accounts Payable	<u>(9,064,014)</u>
Total Assets	<u><u>103,374,214</u></u>	Total Liabilities	(31,595,941)
		Fund Balance	
		Beginning Balance	(92,954,598)
		Revenues	(123,348)
		Expenditures	<u>21,299,673</u>
		Total Fund Balance	<u>(71,778,273)</u>
		Total Liabilities and Fund Balance	<u><u>(103,374,214)</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.

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	32,570,714	-	0.0%	32,147,963	32,143,174	-	0.0%	31,699,383	31,915,000	-	0.0%
1900 Local Contributions	200,000	6,920	3.5%	203,801	193,000	9,010	4.7%	203,135	213,000	11,001	5.2%
3200 State Revenues	180,000	57,449	31.9%	439,945	484,389	242,195	50.0%	-	240,000	-	0.0%
Total Revenues	32,950,714	64,369	0.2%	32,791,709	32,820,563	251,205	0.8%	31,902,518	32,368,000	11,001	0.0%
Non-Operating Funds											
Beginning Balance	243,712	243,712	100.0%	6,284,171	6,284,171	6,284,171	100.0%	33,212,152	33,212,152	33,212,152	100.0%
Building Fund Expenditures											
5200 Operating Transfers Out	32,950,714	-	0.0%	38,832,169	32,820,563	47,902	0.1%	58,830,499	32,368,000	20,242,243	62.5%
Total Expenditures	32,950,714	-	0.0%	38,832,169	32,820,563	47,902	0.1%	58,830,499	32,368,000	20,242,243	62.5%
Ending Fund Balance	243,712	308,081		243,712	6,284,171	6,487,474		6,284,171	33,212,152	12,980,910	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	13,672		234,742	-	19,064		165,699	-	3,527	
1900 Local Contributions	1,605,101	109,675	6.8%	7,287,205	-	-		-	-	-	
5100 Bond Proceeds	34,000,000	-	0.0%	74,380,000	-	-		78,820,133	27,550,000	-	0.0%
5210 Operating Transfers In	-	-		15,964,380	47,150,104	2,669	0.0%	36,290,028	33,124,557	20,374,080	61.5%
Total Revenues	35,605,101	123,348	0.3%	97,866,327	47,150,104	21,733	0.0%	115,275,860	60,674,557	20,377,607	33.6%
Non-Operating Funds											
Beginning Balance	92,954,598	92,954,598		107,817,402	107,817,402	107,817,402		44,650,625	44,650,625	44,650,625	
Construction Fund Expenditures											
4600 Construction	34,000,000	18,287,495	53.8%	46,146,672	47,150,104	46,146,672	97.9%	47,375,888	52,674,359	11,978,580	22.7%
5100 Debt Service	-	-		62,978,892	-	62,978,892		422,430	-	-	
5200 Operating Transfers Out	-	3,012,178		3,603,567	-	3,603,567		4,310,765	-	4,306,973	
Total Expenditures	34,000,000	21,299,673	62.6%	112,729,131	47,150,104	112,729,132	239.1%	52,109,083	52,674,359	16,285,553	30.9%
Ending Fund Balance	94,559,699	71,778,273		92,954,598	107,817,402	(4,889,997)		107,817,402	52,650,823	48,742,679	

As of August 31, 2015

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(6,270,963)
Expenditures	6,270,963
	<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	8,087,680	Due To Other Funds	(5,562,253)
Due From Other Funds	918,943	Accounts Payable	(260,907)
Accounts Receivable	78,277	Bonds Payable	<hr/> (4,378,081)
Inventory	1,646,167		
Equipment, Net of Depreciation	21,208,991	Total Liabilities	(10,201,241)
	<hr/>		
Total Assets	31,940,057	Fund Balance	
	<hr/> <hr/>	Beginning Balance	(25,312,611)
		Revenues	(892,390)
		Expenditures	<hr/> 4,466,185
		Total Fund Balance	<hr/> (21,738,816)
		Total Liabilities and Fund Balance	<hr/> <hr/> (31,940,057)

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

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	7,200,000	1,169,920	16.2%	8,171,637	7,489,499	1,185,395	15.8%	7,638,789	6,750,638	1,271,230	18.8%
4300 Federal Direct Reimbursements	1,650,000	-	0.0%	2,603,978	5,860,060	-	0.0%	2,616,841	-	-	
5210 Operating Transfers In	41,680,714	5,101,043	12.2%	35,173,067	41,522,263	7,537,470	18.2%	39,632,695	40,978,000	7,087,550	17.3%
Total Revenues	50,530,714	6,270,963	12.4%	45,948,682	54,871,822	8,722,866	15.9%	49,888,325	47,728,638	8,358,780	17.5%
Debt Service Expenditures											
5100 Debt Service	50,530,714	6,270,963	12.4%	45,948,682	54,871,822	8,722,866	15.9%	49,888,325	47,728,638	8,358,780	17.5%
Total Expenditures	50,530,714	6,270,963	12.4%	45,948,682	54,871,822	8,722,866	15.9%	49,888,325	47,728,638	8,358,780	17.5%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	1,254	2,319	184.9%	15,085	18,859	2,938	15.6%	18,859	18,859	3,301	17.5%
1600 Food Sales	7,918,523	485,024	6.1%	5,929,215	8,126,200	653,593	8.0%	8,115,697	8,735,115	857,467	9.8%
1900 Local Contributions	14,515	14,465	99.7%	40,011	143,866	(7,105)	-4.9%	62,701	53,014	11,553	21.8%
3200 State Grants	-	-		462,360	463,098	-	0.0%	463,098	463,098	-	0.0%
3900 On-Behalf Payments	3,471,962	-	0.0%	3,471,844	-	-		1,591,235	-	-	
4500 Federal Grants Through State	56,157,296	390,582	0.7%	46,322,797	46,470,615	3,494,299	7.5%	40,323,435	52,792,575	2,019,897	3.8%
4950 Donated Commodities	-	-		2,556,333	2,477,993	-	0.0%	2,477,993	2,477,993	-	0.0%
5210 Operating Transfers In	-	-		2,911,081	54,142	-	0.0%	2,954,142	54,142	-	0.0%
Total Revenues	67,563,549	892,390	1.3%	61,708,727	57,754,774	4,143,725	7.2%	56,007,160	64,594,797	2,892,218	4.5%
Non-Operating Funds											
Beginning Balance	25,312,611	25,312,611	100.0%	27,149,099	27,149,099	27,149,099	100.0%	29,145,530	29,145,530	29,145,530	100.0%
Food Service Expenditures											
3100 Food Service Operation	89,046,854	4,248,531	4.8%	63,404,380	85,305,117	4,178,985	4.9%	57,823,370	91,782,501	3,143,401	3.4%
5100 Debt Service	1,137,583	-	0.0%	140,835	140,835	111,735	79.3%	180,221	1,157,089	131,837	11.4%
5200 Operating Transfers Out	3,100,000	217,654	7.0%								
Total Expenditures	93,284,436	4,466,185	4.8%	63,545,215	85,445,952	4,290,720	5.0%	58,003,591	92,939,590	3,275,239	3.5%
Ending Fund Balance	(408,277)	21,738,816		25,312,611	(542,079)	27,002,104		27,149,099	800,737	28,762,509	

As of August 31, 2015

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>225,100</u>	Beginning Balance	(231,571)
		Revenues	(13,817)
Total Assets	<u><u>225,100</u></u>	Expenditures	<u>20,288</u>
		Total Fund Balance	<u>(225,100)</u>
		Total Liabilities and Fund Balance	<u><u>(225,100)</u></u>

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

Enterprise Programs Fund (53) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>25,671</u>	Beginning Balance	(37,452)
Accounts Receivable	<u>10,000</u>	Revenues	(2,551)
		Expenditures	<u>4,332</u>
Total Assets	<u><u>35,671</u></u>	Total Fund Balance	<u>(35,671)</u>
		Total Liabilities and Fund Balance	<u><u>(35,671)</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.

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	606,183	-	0.0%	27,341	61,590	-	0.0%	39,613	123,465	-	0.0%
3200 State Grants	13,817	13,817	100.0%	518,253	518,253	14,822	2.9%	540,848	540,848	-	0.0%
3900 On-Behalf Payments	47,964	-	0.0%	47,964	-	-		96,790	-	-	
Total Revenues	667,964	13,817	2.1%	593,558	579,843	14,822	2.6%	677,251	664,313	-	0.0%
Non-Operating Funds											
Beginning Balance	231,571	231,571	100.0%	120,157	120,157	120,157	100.0%	155,353	155,353	155,353	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	667,964	20,288	3.0%	482,144	700,000	25,437	3.6%	712,447	820,000	37,732	4.6%
Total Expenditures	667,964	20,288	3.0%	482,144	700,000	25,437	3.6%	712,447	820,000	37,732	4.6%
Ending Fund Balance	231,571	225,100		231,571	0	109,542		120,157	(334)	117,621	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1700 Student Fees	-	-		-	-	-		450	450	-	0.0%
1800 Daycare Fees	96	2,096	2183.3%	46,431	43,201	2,500	5.8%	15,176	127,340	-	0.0%
1900 Local Contributions	155	455	293.5%	54,659	54,639	-	0.0%	1,530	1,530	-	0.0%
3900 On-Behalf Payments	9,185	-	0.0%	9,185	-	-		9,328	-	-	
5210 Operating Transfers In	93,175	-	0.0%	24,213	55,268	-	0.0%	69,636	88,248	-	0.0%
Total Revenues	102,611	2,551	2.5%	134,488	153,108	2,500	1.6%	96,120	217,568	-	0.0%
Non-Operating Funds											
Beginning Balance	37,452	37,452	100.0%	150	150	150	100.0%	1,500	1,500	1,500	100.0%
Enterprise Programs Expenditures											
1100 Instruction	93,512	1,675	1.8%	21,327	37,942	-	0.0%	37,942	42,580	-	0.0%
2200 Instructional Staff Support	32,633	-	0.0%	69,996	59,435	11,011	18.5%	59,435	188,638	11,011	5.8%
2700 Transportation	-	-		830	93	830	892.2%	93	2,010	-	
3300 Community Services	13,973	2,657	19.0%	5,034	93	-	0.0%	-	-	-	
Total Expenditures	140,118	4,332	3.1%	97,187	97,563	11,840	12.1%	97,470	233,228	11,011	4.7%
Ending Fund Balance	(55)	35,671		37,452	55,695	(9,190)		150	(14,160)	(9,511)	

As of August 31, 2015

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	196,059	Due To Other Funds	(9,918)
Total Assets	<u>196,059</u>	Fund Balance	
		Beginning Balance	(147,394)
		Revenues	(60,504)
		Expenditures	21,757
		Total Fund Balance	<u>(186,141)</u>
		Total Liabilities and Fund Balance	<u>(196,059)</u>

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

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	13,234	Beginning Balance	(30,792)
Total Assets	<u>13,234</u>	Revenues	(2,400)
		Expenditures	19,958
		Total Fund Balance	<u>(13,234)</u>
		Total Liabilities and Fund Balance	<u>(13,234)</u>

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

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	22	46	207.4%	417	426	68	15.9%	443	-	63	
1800 Daycare Fees	449,978	60,458	13.4%	399,442	256,364	103,276	40.3%	454,786	550,000	114,007	20.7%
3900 On-Behalf Payments	77,780	-	0.0%	77,780	-	-		43,047	-	-	
5210 Operating Transfers In	2,235	-	0.0%	-	9,871	-	0.0%	526	-	-	
Total Revenues	530,015	60,504	11.4%	477,638	266,660	103,344	38.8%	498,803	550,000	114,071	20.7%
Non-Operating Funds											
Beginning Balance	147,394	147,394	100.0%	234,005	234,005	234,005	100.0%	219,467	219,467	219,467	100.0%
Adult Education Expenditures											
1100 Instruction	13,600	3,678	27.0%	50,567	51,383	5,266	10.2%	31,268	36,854	3,191	8.7%
2200 Instructional Staff Support	509,180	18,079	3.6%	511,930	446,864	43,292	9.7%	447,997	508,146	38,137	7.5%
5200 Operating Transfers Out	5,000	-	0.0%	1,753	1,753	1,753	100.0%	5,000	5,000	-	0.0%
Total Expenditures	527,780	21,757	4.1%	564,249	500,000	50,311	10.1%	484,265	550,000	41,327	7.5%
Ending Fund Balance	149,629	186,141		147,394	665	287,038		234,005	219,467	292,210	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	722,574	2,400	0.3%	663,178	714,200	10,410	1.5%	672,725	732,010	6,375	0.9%
3900 On-Behalf Payments	108,593	-	0.0%	108,593	-	-		69,970	-	-	
Total Revenues	831,167	2,400	0.3%	771,771	714,200	10,410	1.5%	742,695	732,010	6,375	0.9%
Non-Operating Funds											
Beginning Balance	30,792	30,792	100.0%	42,869	42,869	42,869	100.0%	21,459	21,459	21,459	100.0%
Tuition Preschool Expenditures											
1100 Instruction	831,167	19,958	2.4%	783,849	755,799	20,872	2.8%	721,301	753,464	8,725	1.2%
2200 Instructional Staff Support	-	-		-	1,270	-	0.0%	(16)	5	-	0.0%
Total Expenditures	831,167	19,958	2.4%	783,849	757,069	20,872	2.8%	721,285	753,469	8,725	1.2%
Ending Fund Balance	30,792	13,234		30,792	0	32,407		42,869	(0)	19,109	

As of August 31, 2015

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets		Liabilities	
Cash	1,342,721	Due To Other Funds	(388,630)
Due From Other Funds	709,741	Accounts Payable	<u>(3,072)</u>
Accounts Receivable	<u>18</u>		
		Total Liabilities	(391,702)
Total Assets	<u>2,052,481</u>		
		Fund Balance	
		Beginning Balance	(1,909,688)
		Revenues	(150)
		Expenditures	<u>249,059</u>
		Total Fund Balance	<u>(1,660,779)</u>
		Total Liabilities and Fund Balance	<u>(2,052,481)</u>

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

	2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 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	-	132		829	140	110	78.8%	646	1,902	1,207	63.4%
1900 Local Contributions	34,113	18	0.1%	1,217,022	1,075,542	177,600	16.5%	891,315	1,407,635	391,410	27.8%
Total Revenues	34,113	150	0.4%	1,217,851	1,075,682	177,710	16.5%	891,961	1,409,536	392,616	27.9%
Non-Operating Funds											
Beginning Balance	1,909,688	1,909,688	100.0%	1,733,339	1,733,339	1,733,339	100.0%	1,901,173	1,901,173	1,901,173	100.0%
Trust & Agency Expenditures											
3300 Trust & Agency Expenditures	34,113	249,059	730.1%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%
Total Expenditures	34,113	249,059	730.1%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%
Ending Fund Balance	1,909,688	1,660,779		1,909,688	469,391	1,350,034		1,733,339	1,717,337	1,380,377	