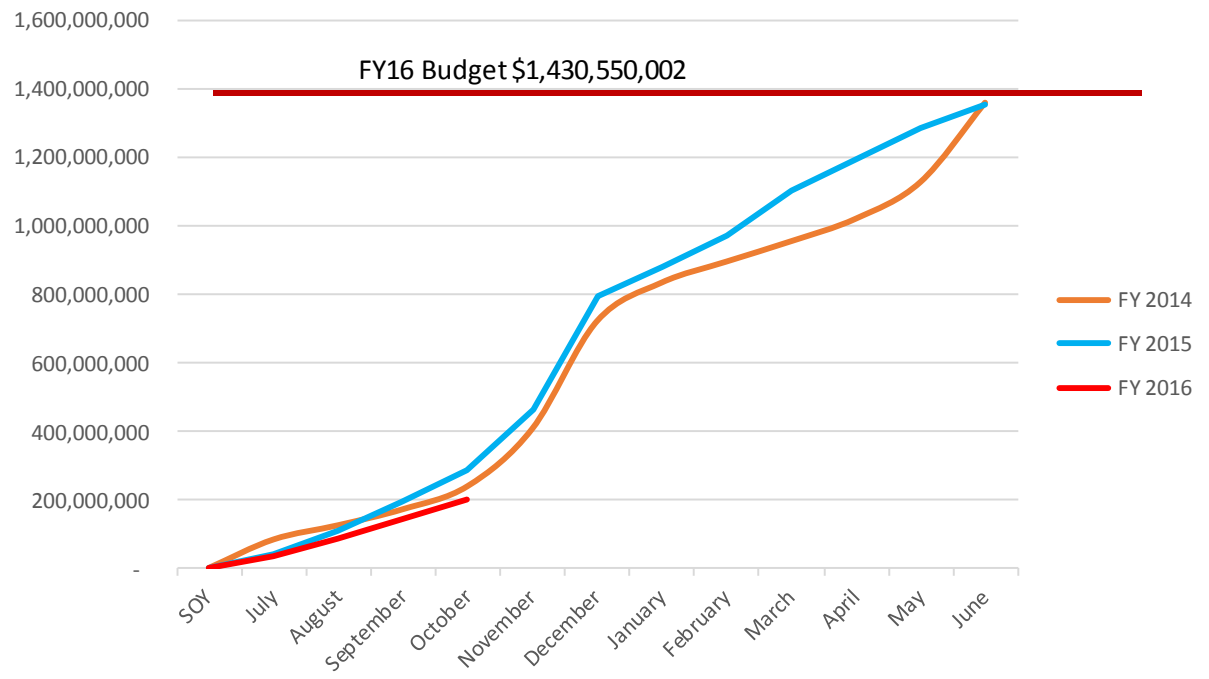
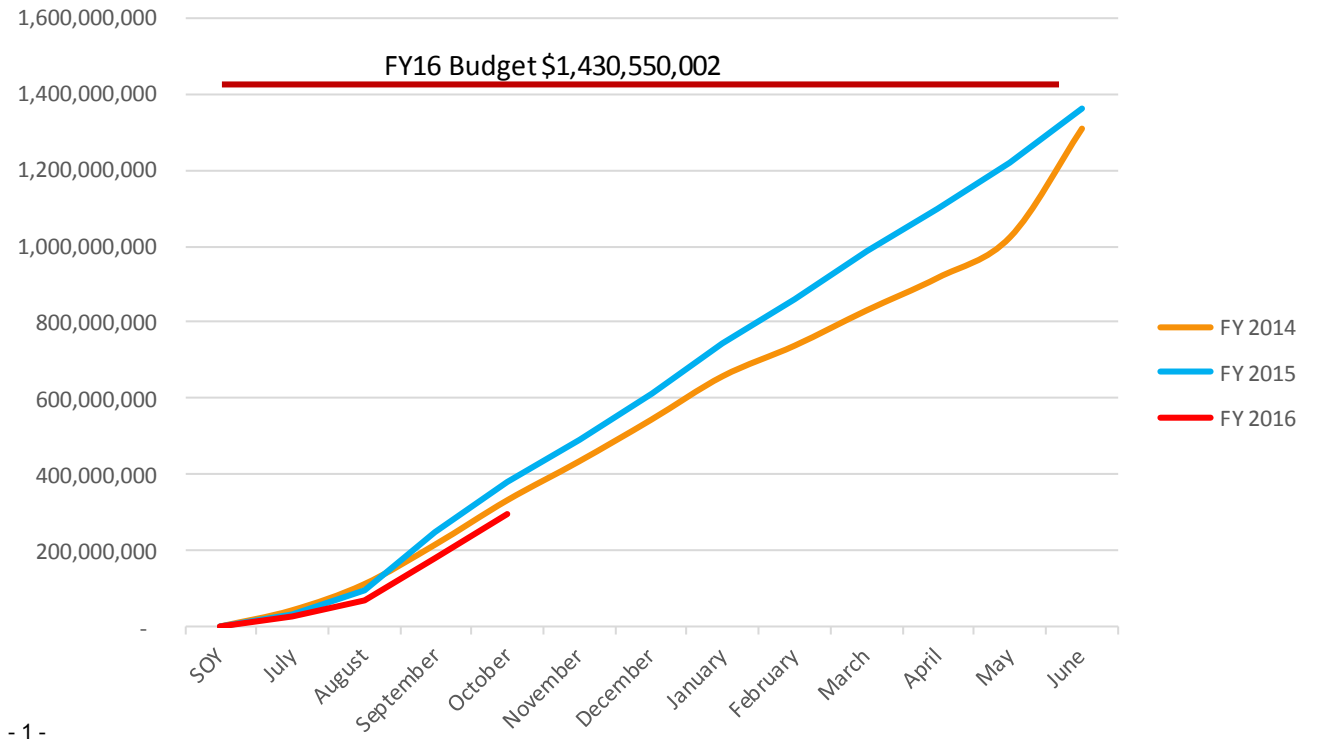


Comparative Revenues by Month (All Funds)



October Financial Report

Comparative Expenditures by Month (All Funds)



Monthly Financial Report  
Through October 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	%
<b>All Funds Revenues</b>											
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	33,834,424	22.8%	139,825,242	140,812,000	30,897,599	21.9%	132,569,312	140,481,000	30,298,314	21.6%
Other Taxes	51,920,531	11,006,661	21.2%	49,482,553	47,820,859	9,899,647	20.7%	46,500,119	48,966,000	10,252,708	20.9%
Local Grants	5,497,248	789,798	14.4%	9,722,887	5,661,353	1,391,491	24.6%	10,776,243	1,407,635	1,459,570	103.7%
State Sources											
SEEK Program	267,066,168	90,411,417	33.9%	267,901,401	270,018,985	89,907,295	33.3%	261,949,817	257,785,000	85,368,149	33.1%
Other State Revenues	220,655,523	12,466,873	5.6%	235,648,526	220,735,474	18,262,642	8.3%	207,729,296	208,945,232	13,464,018	6.4%
KSFCC Allocation	7,200,000	4,237,981	58.9%	8,171,637	7,489,499	3,480,194	46.5%	7,638,789	6,750,638	3,540,496	52.4%
Federal Grants	150,614,636	29,390,923	19.5%	142,624,610	149,222,881	32,507,796	21.8%	139,543,372	145,816,400	24,919,774	17.1%
Interest	1,064,413	303,686	28.5%	1,406,087	1,321,842	138,138	10.5%	1,683,901	620,761	139,780	22.5%
Other Sources	96,751,398	18,537,082	19.2%	153,736,686	108,483,592	43,089,095	39.7%	176,965,460	109,509,835	37,191,122	34.0%
<b>Total Revenues</b>	<b>1,365,950,656</b>	<b>200,978,844</b>	<b>14.7%</b>	<b>1,406,242,274</b>	<b>1,349,519,400</b>	<b>229,573,895</b>	<b>17.0%</b>	<b>1,373,985,163</b>	<b>1,311,576,500</b>	<b>206,633,827</b>	<b>15.8%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	240,910,032	244,617,913	101.5%	264,947,939	264,867,379	264,947,939	100.0%	242,608,856	232,382,720	242,608,855	104.4%
<b>All Funds Expenditures</b>											
1100 Instruction	646,106,796	129,767,217	20.1%	630,798,542	646,365,064	127,476,212	19.7%	600,543,283	610,958,725	112,486,011	18.4%
2100 Student Support	55,549,311	11,674,216	21.0%	53,898,591	54,129,707	11,362,962	21.0%	50,904,422	50,729,077	10,112,407	19.9%
2200 Instructional Staff Support	131,788,920	30,309,420	23.0%	133,400,976	130,701,360	28,586,147	21.9%	126,322,357	121,053,644	30,186,157	24.9%
2300 District Administration	4,876,237	1,178,712	24.2%	4,074,122	3,986,274	1,030,215	25.8%	3,643,084	3,771,173	839,010	22.2%
2400 School Administration	89,860,952	20,815,637	23.2%	86,706,810	92,255,379	20,674,662	22.4%	85,727,500	90,413,036	20,065,179	22.2%
2500 Business Support	46,430,804	8,808,626	19.0%	40,124,691	48,503,556	14,354,527	29.6%	42,730,714	43,550,220	14,068,907	32.3%
2600 Plant Operations & Maintenance	122,166,933	29,044,203	23.8%	107,834,439	119,346,580	31,245,149	26.2%	103,957,976	115,156,447	29,034,045	25.2%
2700 Transportation	86,218,041	18,530,976	21.5%	80,816,391	80,468,459	19,853,991	24.7%	85,953,372	92,687,451	21,567,165	23.3%
2900 Other Instruction Support	30,557	7,608	24.9%	27,404	29,600	4,653	15.7%	10,000	-	10,000	
3100 Food Service	89,516,606	15,047,715	16.8%	61,783,135	85,305,117	16,059,942	18.8%	57,954,006	91,782,501	14,079,541	15.3%
3200 Daycare Operations	667,964	93,923	14.1%	466,492	700,000	112,049	16.0%	712,447	820,000	154,201	18.8%
3300 Community Services	12,395,322	3,029,724	24.4%	10,832,336	14,140,237	3,217,428	22.8%	10,665,517	12,961,242	3,611,888	27.9%
4600 Site Improvement	36,408,794	18,173,505	49.9%	47,130,014	48,115,458	21,356,790	44.4%	48,640,389	50,953,226	23,321,335	45.8%
5100 Debt Service	51,668,297	18,233,390	35.3%	109,068,409	55,012,657	42,604,900	77.4%	50,490,976	48,885,727	16,995,375	34.8%
5200 Operating Transfers Out	51,183,342	15,594,206	30.5%	59,609,951	46,918,630	16,207,445	34.5%	83,390,036	43,529,604	35,430,967	81.4%
5300 Contingency	82,684,454	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
<b>Total Expenditures</b>	<b>1,507,553,330</b>	<b>320,309,077</b>	<b>21.2%</b>	<b>1,426,572,301</b>	<b>1,500,221,234</b>	<b>354,147,072</b>	<b>23.6%</b>	<b>1,351,646,079</b>	<b>1,466,142,401</b>	<b>331,962,188</b>	<b>22.6%</b>
<b>Ending Fund Balance</b>	<b>99,307,358</b>	<b>125,287,680</b>		<b>244,617,912</b>	<b>114,165,545</b>	<b>140,374,763</b>		<b>264,947,940</b>	<b>77,816,819</b>	<b>117,280,494</b>	

As of October 31, 2015

**General Fund (1) Balance Sheet**

Assets			Liabilities	
Cash	103,288,019		Due To Other Funds	(115,139,124)
Investments	68,253,273		Accounts Payable	(4,659,460)
Accounts Receivable	2,056,576		Accrued Expenditures	<u>(94,236,556)</u>
Due From Other Funds	72,752,340			
Inventory	3,887,106		<b>Total Liabilities</b>	(214,035,139)
Prepaid Expenditures	<u>4,182,142</u>			
<b>Total Assets</b>	<u><u>254,419,456</u></u>		Fund Balance	
			Beginning Balance	(119,207,881)
			Revenues	(137,261,035)
			Expenditures	<u>216,084,599</u>
			<b>Total Fund Balance</b>	<u>(40,384,317)</u>
			<b>Total Liabilities and Fund Balance</b>	<u><u>(254,419,456)</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	2,274,459	41.4%	5,499,426	5,756,725	2,438,702	42.4%	5,756,726	6,400,000	3,120,161	48.8%
1117 Motor Vehicle Taxes	28,282,326	5,472,013	19.3%	27,259,351	26,219,231	6,227,981	23.8%	25,303,237	25,680,000	6,163,149	24.0%
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	33,834,424	22.8%	139,825,242	140,812,000	30,897,599	21.9%	132,569,312	140,481,000	30,298,314	21.6%
1191 Omitted Property Taxes	6,768,000	2,935,928	43.4%	6,024,344	6,117,000	1,225,111	20.0%	6,116,064	7,494,000	952,875	12.7%
1280 Revenue in Lieu of Taxes	1,563,307	324,261	20.7%	1,563,307	1,572,370	7,852	0.5%	1,572,370	1,418,000	16,523	1.2%
1300 Tuition	586,509	7,966	1.4%	586,509	791,000	176,140	22.3%	902,489	1,025,000	81,588	8.0%
1510 Interest Income	1,059,000	277,262	26.2%	1,151,761	1,300,000	97,330	7.5%	1,491,445	600,000	125,569	20.9%
1900 Other Local Revenues	1,136,300	162,452	14.3%	4,034,360	4,273,400	124,824	2.9%	4,264,507	3,978,000	109,357	2.7%
3111 State SEEK Revenues	267,066,168	90,411,417	33.9%	267,901,401	270,018,985	89,907,295	33.3%	261,949,817	257,785,000	85,368,149	33.1%
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	436,995	27.3%	1,602,314	1,748,000	291,330	16.7%	1,748,117	1,748,000	291,383	16.7%
3900 On-Behalf Payments	171,073,931	-	0.0%	185,420,795	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	1,122,998	18.4%	3,009,041	2,865,247	913,234	31.9%	2,805,687	2,592,466	654,168	25.2%
Total Revenues	1,033,575,659	137,261,035	13.3%	1,019,011,598	1,010,691,185	132,307,655	13.1%	973,257,705	983,410,850	127,181,133	12.9%
Non-Operating Funds											
Beginning Balance	115,500,000	119,207,881		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	408,021,299	96,321,952	23.6%	396,844,637	399,964,268	95,897,428	24.0%	384,462,006	388,770,582	84,009,262	21.6%
0200	Employee Benefits	136,450,860	5,300,980	3.9%	143,137,331	140,274,228	4,958,476	3.5%	129,073,712	127,495,646	4,204,006	3.3%
0300	Professional/Technical Services	417,293	59,657	14.3%	363,355	514,734	102,185	19.9%	223,375	393,485	87,131	22.1%
0400	Property Services	329,947	89,009	27.0%	274,863	311,505	59,552	19.1%	304,619	347,904	81,208	23.3%
0500	Other Purchased Services	750,032	137,728	18.4%	656,923	933,320	115,239	12.3%	571,235	788,882	114,161	14.5%
0600	Supplies	15,203,210	4,449,230	29.3%	9,126,978	13,659,132	4,912,898	36.0%	9,605,223	14,749,106	5,141,747	34.9%
0700	Property	2,076,456	703,670	33.9%	2,615,266	3,482,846	1,023,044	29.4%	1,808,656	2,390,024	773,581	32.4%
0800	Miscellaneous	1,801,489	29,082	1.6%	473,265	5,431,894	345,417	6.4%	514,163	2,922,619	415,243	14.2%
1100	Instruction	565,050,586	107,091,308	19.0%	553,492,617	564,571,926	107,414,240	19.0%	526,562,989	537,858,247	94,826,338	17.6%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	36,604,371	9,594,702	26.2%	35,541,627	36,503,616	9,453,311	25.9%	34,196,888	33,976,510	8,625,249	25.4%
0200	Employee Benefits	12,244,920	493,247	4.0%	12,724,604	12,246,755	449,844	3.7%	11,208,425	10,821,316	374,253	3.5%
0300	Professional/Technical Services	1,360,990	354,481	26.0%	1,335,783	1,281,773	311,866	24.3%	1,123,862	1,446,457	12,620	0.9%
0400	Property Services	63,994	12,964	20.3%	68,508	67,232	16,317	24.3%	62,978	64,807	10,249	15.8%
0500	Other Purchased Services	254,018	52,849	20.8%	212,282	200,543	87,477	43.6%	147,403	206,718	63,980	31.0%
0600	Supplies	407,622	36,824	9.0%	145,328	330,612	36,331	11.0%	164,089	290,917	45,136	15.5%
0700	Property	41,084	12,330	30.0%	105,511	120,241	62,777	52.2%	139,178	207,177	46,835	22.6%
0800	Miscellaneous	30,851	18,165	58.9%	36,499	39,446	19,832	50.3%	33,292	36,745	19,655	53.5%
2100	Student Support	51,007,850	10,575,562	20.7%	50,170,141	50,790,217	10,437,755	20.6%	47,076,116	47,050,647	9,197,976	19.5%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	68,718,750	17,292,166	25.2%	64,028,490	65,174,401	16,561,674	25.4%	58,797,459	62,336,301	14,938,463	24.0%
0200	Employee Benefits	22,341,478	1,154,700	5.2%	23,167,483	19,885,243	1,089,610	5.5%	19,612,742	17,419,537	962,834	5.5%
0300	Professional/Technical Services	1,348,995	247,502	18.3%	1,511,632	2,269,847	357,314	15.7%	478,201	639,297	160,306	25.1%
0400	Property Services	59,622	26,858	45.0%	34,391	36,780	17,785	48.4%	22,884	32,372	2,563	7.9%
0500	Other Purchased Services	432,180	124,188	28.7%	309,034	437,808	69,450	15.9%	373,781	434,736	95,119	21.9%
0600	Supplies	2,575,240	815,055	31.6%	2,444,198	2,860,920	1,019,156	35.6%	2,225,766	2,544,992	895,245	35.2%
0700	Property	2,359,571	1,085,193	46.0%	1,849,847	2,547,282	1,001,500	39.3%	1,943,429	2,235,532	877,666	39.3%
0800	Miscellaneous	88,583	5,649	6.4%	148,683	197,600	7,092	3.6%	60,372	128,432	5,411	4.2%
2200	Instructional Staff Support	97,924,419	20,751,311	21.2%	93,493,757	93,409,882	20,123,581	21.5%	83,514,634	85,771,198	17,937,608	20.9%

		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	%
<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	2,384,555	697,041	29.2%	2,421,443	2,380,388	641,164	26.9%	2,146,324	2,263,405	565,659	25.0%
0200	Employee Benefits	956,222	68,078	7.1%	868,592	700,522	65,384	9.3%	719,730	628,329	65,374	10.4%
0300	Professional/Technical Services	1,113,930	235,142	21.1%	469,820	591,512	168,727	28.5%	529,199	605,868	63,857	10.5%
0400	Property Services	-	-		203	205	-	0.0%	-	-	-	
0500	Other Purchased Services	43,052	18,182	42.2%	62,189	56,698	13,038	23.0%	46,978	50,848	13,676	26.9%
0600	Supplies	68,911	16,745	24.3%	63,348	73,259	23,734	32.4%	75,379	90,688	19,972	22.0%
0700	Property	11,896	3,217	27.0%	6,979	13,643	1,927	14.1%	16,227	18,268	1,224	6.7%
0800	Miscellaneous	87,201	83,992	96.3%	95,208	97,174	94,718	97.5%	78,404	80,550	77,795	96.6%
<b>2300</b>	<b>District Administration</b>	<b>4,665,767</b>	<b>1,122,397</b>	<b>24.1%</b>	<b>3,987,782</b>	<b>3,913,401</b>	<b>1,008,692</b>	<b>25.8%</b>	<b>3,612,240</b>	<b>3,737,956</b>	<b>807,558</b>	<b>21.6%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	59,913,923	16,863,740	28.1%	58,904,803	60,183,641	16,725,826	27.8%	58,457,164	59,551,483	15,988,636	26.8%
0200	Employee Benefits	21,347,213	1,796,390	8.4%	21,829,812	22,004,449	1,768,313	8.0%	20,958,935	20,599,121	1,733,661	8.4%
0300	Professional/Technical Services	333,775	121,376	36.4%	258,066	421,709	29,204	6.9%	297,911	360,922	60,266	16.7%
0400	Property Services	303,703	83,487	27.5%	383,070	524,421	98,961	18.9%	351,954	487,556	129,663	26.6%
0500	Other Purchased Services	737,851	259,838	35.2%	730,940	974,425	285,542	29.3%	725,410	957,651	272,345	28.4%
0600	Supplies	5,610,360	1,106,962	19.7%	2,823,746	5,735,857	1,245,907	21.7%	2,831,123	5,814,576	1,282,689	22.1%
0700	Property	1,388,597	517,312	37.3%	1,572,295	2,071,109	463,879	22.4%	1,764,766	2,110,683	469,105	22.2%
0800	Miscellaneous	100,965	27,202	26.9%	79,426	201,581	20,929	10.4%	80,798	216,891	31,199	14.4%
<b>2400</b>	<b>School Administration</b>	<b>89,736,387</b>	<b>20,776,307</b>	<b>23.2%</b>	<b>86,582,157</b>	<b>92,117,193</b>	<b>20,638,561</b>	<b>22.4%</b>	<b>85,468,062</b>	<b>90,098,884</b>	<b>19,967,564</b>	<b>22.2%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	18,237,105	5,008,117	27.5%	17,621,883	18,751,279	5,143,886	27.4%	17,695,440	18,116,315	5,119,448	28.3%
0200	Employee Benefits	8,115,643	1,763,734	21.7%	8,165,841	8,718,425	1,109,473	12.7%	7,329,219	9,331,874	1,283,787	13.8%
0300	Professional/Technical Services	1,937,062	474,448	24.5%	1,120,434	1,864,257	430,612	23.1%	765,049	833,539	211,252	25.3%
0400	Property Services	486,308	(4,446)	-0.9%	341,278	665,889	126,070	18.9%	322,672	517,267	128,910	24.9%
0500	Other Purchased Services	6,847,378	(1,121,158)	-16.4%	4,756,254	5,785,170	3,410,533	59.0%	4,460,720	5,172,412	2,553,587	49.4%
0600	Supplies	1,839,484	43,001	2.3%	1,134,931	2,410,588	146,722	6.1%	2,771,166	2,320,187	816,743	35.2%
0700	Property	6,441,410	2,184,438	33.9%	5,288,253	8,634,834	1,541,969	17.9%	5,431,513	5,288,958	2,738,972	51.8%
0800	Miscellaneous	287,171	1,390	0.5%	342,499	354,452	111,820	31.5%	167,636	284,414	17,975	6.3%
<b>2500</b>	<b>Business Support</b>	<b>44,191,561</b>	<b>8,349,524</b>	<b>18.9%</b>	<b>38,771,374</b>	<b>47,184,894</b>	<b>12,021,085</b>	<b>25.5%</b>	<b>37,854,024</b>	<b>41,864,966</b>	<b>12,870,675</b>	<b>30.7%</b>

		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	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	50,965,136	13,659,574	26.8%	48,197,068	50,849,831	13,937,246	27.4%	48,444,766	50,059,006	13,964,113	27.9%
0200	Employee Benefits	24,447,093	3,692,525	15.1%	20,441,825	22,004,126	3,805,328	17.3%	16,863,342	20,088,801	3,993,202	19.9%
0300	Professional/Technical Services	1,464,602	263,968	18.0%	906,166	1,263,304	194,660	15.4%	1,070,367	1,117,315	94,908	8.5%
0400	Property Services	13,487,825	3,972,858	29.5%	10,470,147	14,353,298	3,731,478	26.0%	10,644,529	14,295,984	3,569,107	25.0%
0500	Other Purchased Services	2,484,096	(980,420)	-39.5%	660,740	2,545,341	572,625	22.5%	717,089	2,614,723	(985,434)	-37.7%
0600	Supplies	26,963,717	7,893,108	29.3%	25,137,131	25,710,448	8,146,646	31.7%	24,747,768	25,115,425	7,835,411	31.2%
0700	Property	2,137,897	447,073	20.9%	1,607,586	2,462,030	666,696	27.1%	1,321,222	1,760,622	511,583	29.1%
0800	Miscellaneous	134,114	47,427	35.4%	110,807	127,002	51,781	40.8%	92,689	104,072	34,337	33.0%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>122,084,480</b>	<b>28,996,113</b>	<b>23.8%</b>	<b>107,531,470</b>	<b>119,315,380</b>	<b>31,106,460</b>	<b>26.1%</b>	<b>103,901,771</b>	<b>115,155,947</b>	<b>29,017,226</b>	<b>25.2%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	43,246,858	10,966,130	25.4%	43,017,665	38,236,751	10,926,475	28.6%	42,250,401	41,818,182	10,150,782	24.3%
0200	Employee Benefits	19,215,004	2,888,246	15.0%	19,003,243	18,254,990	2,915,610	16.0%	19,454,568	18,835,480	2,948,239	15.7%
0300	Professional/Technical Services	140,682	(972,665)	-691.4%	(2,863,009)	165,838	(525,512)	-316.9%	(2,236,758)	425,447	(143,710)	-33.8%
0400	Property Services	34,040	1,151	3.4%	10,815	16,575	1,245	7.5%	20,917	38,618	2,945	7.6%
0500	Other Purchased Services	3,977,822	1,370,035	34.4%	3,224,823	4,835,299	1,821,203	37.7%	3,664,652	5,247,811	2,005,205	38.2%
0600	Supplies	11,716,539	2,462,190	21.0%	11,162,927	12,343,170	3,753,113	30.4%	11,656,799	12,174,430	3,521,321	28.9%
0700	Property	5,804,723	618,671	10.7%	3,324,865	4,365,735	196,380	4.5%	8,448,537	8,940,106	2,851,100	31.9%
0800	Miscellaneous	39,978	11,223	28.1%	38,629	255,798	11,285	4.4%	42,496	305,927	9,580	3.1%
<b>2700</b>	<b>Transportation</b>	<b>84,175,646</b>	<b>17,344,981</b>	<b>20.6%</b>	<b>76,919,959</b>	<b>78,474,157</b>	<b>19,099,800</b>	<b>24.3%</b>	<b>83,301,613</b>	<b>87,786,001</b>	<b>21,345,461</b>	<b>24.3%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	29,038	7,278	25.1%	26,193	29,600	4,478	15.1%	-	-	-	
0200	Employee Benefits	1,519	329	21.7%	1,211	-	175		-	-	-	
<b>2900</b>	<b>Other Instruction Support</b>	<b>30,557</b>	<b>7,608</b>	<b>24.9%</b>	<b>27,404</b>	<b>29,600</b>	<b>4,653</b>	<b>15.7%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	28,400	-	0.0%	15,871	-	-		-	-	-	
0200	Employee Benefits	9,596	-	0.0%	3,021	-	-		-	-	-	
<b>3100</b>	<b>Food Service</b>	<b>37,996</b>	<b>-</b>	<b>0.0%</b>	<b>18,892</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

		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	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>												
0100	Salaries	2,028,442	642,075	31.7%	1,854,262	1,982,970	592,386	29.9%	1,819,879	2,013,941	661,394	32.8%
0200	Employee Benefits	687,787	59,566	8.7%	687,333	650,153	55,950	8.6%	644,530	532,556	62,102	11.7%
0300	Professional/Technical Services	2,000	50	2.5%	(7,669)	1,254	779	62.1%	(3,953)	12,725	1,132	8.9%
0400	Property Services	800	300	37.5%	765	813	-	0.0%	(143)	-	-	
0500	Other Purchased Services	23,350	4,486	19.2%	3,109	18,292	6,413	35.1%	(2,272)	20,589	6,760	32.8%
0600	Supplies	21,030	1,502	7.1%	2,130	26,358	7,697	29.2%	516	28,289	2,248	7.9%
0700	Property	3,920	-	0.0%	(126)	4,096	1,600	39.1%	16,164	18,795	1,663	8.8%
0800	Miscellaneous	10,784	(68)	-0.6%	369	14,109	1,291	9.2%	9,483	17,992	12,334	68.6%
<b>3300</b>	<b>Community Services</b>	<b>2,778,113</b>	<b>707,911</b>	<b>25.5%</b>	<b>2,540,172</b>	<b>2,698,044</b>	<b>666,118</b>	<b>24.7%</b>	<b>2,484,205</b>	<b>2,644,887</b>	<b>747,633</b>	<b>28.3%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	657,981	198,509	30.2%	648,360	655,702	184,407	28.1%	661,887	686,133	196,946	28.7%
0200	Employee Benefits	1,750,813	24,569	1.4%	238,483	242,920	25,049	10.3%	236,932	235,515	26,390	11.2%
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>2,408,794</b>	<b>223,078</b>	<b>9.3%</b>	<b>886,842</b>	<b>898,622</b>	<b>209,456</b>	<b>23.3%</b>	<b>898,819</b>	<b>921,648</b>	<b>223,336</b>	<b>24.2%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>2,431,675</b>	<b>138,500</b>	<b>5.7%</b>	<b>5,461,710</b>	<b>2,422,113</b>	<b>127,900</b>	<b>5.3%</b>	<b>8,728,806</b>	<b>221,236</b>	<b>185,049</b>	<b>83.6%</b>
<b>5300</b>	<b>Contingency</b>	<b>82,684,454</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>74,243,155</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>88,890,328</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,149,208,286</b>	<b>216,084,599</b>	<b>18.8%</b>	<b>1,019,884,277</b>	<b>1,130,068,587</b>	<b>222,858,300</b>	<b>19.7%</b>	<b>983,403,280</b>	<b>1,102,001,945</b>	<b>207,126,424</b>	<b>18.8%</b>
<b>Ending Fund Balance</b>		<b>(132,627)</b>	<b>40,384,317</b>		<b>119,207,881</b>	<b>622,599</b>	<b>29,529,915</b>		<b>120,080,560</b>	<b>1,408,905</b>	<b>50,280,845</b>	



As of October 31, 2015

Special Revenue Fund (2) Balance Sheet			
Assets		Liabilities	
Due From Other Funds	41,795,664	Due To Other Funds	<u>(41,908,923)</u>
Accounts Receivable	<u>142,910</u>		
		<b>Total Liabilities</b>	<b>(41,908,923)</b>
<b>Total Assets</b>	<b><u>41,938,574</u></b>	Fund Balance	
		Beginning Balance	(10,620,148)
		Revenues	(26,374,166)
		Expenditures	<u>36,964,663</u>
		<b>Total Fund Balance</b>	<b><u>(29,651)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(41,938,574)</u></b>

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	%
<b>Special Revenue Fund</b>											
<b>Special Revenue Fund Revenues</b>											
1510 Interest Income	2,003	841	42.0%	3,252	2,417	1,310	54.2%	6,808	-	1,242	
1700 Student Fees	52,321	120	0.2%	2,950	68,383	-	0.0%	13,972	-	3,201	
1900 Local Grants and Contributions	5,211,574	702,197	13.5%	8,435,955	4,585,811	1,068,756	23.3%	9,884,927	-	1,068,160	
3200 State Grants	34,873,788	7,514,137	21.5%	34,228,808	34,049,415	13,237,962	38.9%	30,369,472	31,033,750	8,787,241	28.3%
4300 Direct Federal Grants	17,262,769	2,783,600	16.1%	16,232,111	16,444,960	2,491,820	15.2%	17,168,722	15,006,203	1,078,145	7.2%
4500 Federal Grants Through State	70,262,399	14,649,989	20.9%	71,965,654	75,164,313	13,925,333	18.5%	74,630,227	71,982,458	11,762,469	1.5%
4700 Federal Grants Thru Intermediary	1,010,517	295,350	29.2%	905,479	756,462	244,236	32.3%	860,657	664,528	241,964	1770.0%
4810 Medicaid Reimbursement	2,477,748	287,945	11.6%	2,038,259	2,048,478	922,883	45.1%	1,465,497	2,892,642	214,176	8.4%
5210 Operating Transfers In	2,340,000	139,987	6.0%	2,345,069	2,544,264	129,653	5.1%	1,637,526	252,054	182,054	85.0%
<b>Total Revenues</b>	<b>133,493,119</b>	<b>26,374,166</b>	<b>19.8%</b>	<b>136,157,537</b>	<b>135,664,503</b>	<b>32,021,953</b>	<b>23.6%</b>	<b>136,037,808</b>	<b>121,831,635</b>	<b>23,338,652</b>	<b>19.2%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>10,620,148</b>	<b>10,620,148</b>	<b>100.0%</b>	<b>10,009,207</b>	<b>10,009,207</b>	<b>10,009,207</b>	<b>100.0%</b>	<b>11,598,481</b>	<b>11,598,481</b>	<b>11,598,481</b>	<b>100.0%</b>
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	78,651,318	22,143,083	28.2%	76,369,779	80,948,014	19,886,604	24.6%	73,189,783	72,267,579	17,499,134	24.2%
2100 Student Support	4,541,461	1,098,654	24.2%	3,728,451	3,339,490	925,207	27.7%	3,828,305	3,678,430	914,431	24.9%
2200 Instructional Staff Support	33,328,382	9,476,258	28.4%	39,338,055	36,783,908	8,306,050	22.6%	42,300,306	34,585,657	12,125,808	35.1%
2300 District Administration	210,470	56,315	26.8%	86,339	72,873	21,523	29.5%	30,843	33,217	31,452	94.7%
2400 School Administration	124,565	39,330	31.6%	124,654	138,186	36,101	26.1%	259,438	314,152	97,615	31.1%
2500 Business Support	2,239,243	459,102	20.5%	1,353,317	1,318,662	2,333,442	177.0%	4,876,690	1,685,254	1,198,232	71.1%
2600 Plant Operations & Maintenance	19,900	34,433	173.0%	299,232	31,200	138,689	444.5%	56,205	500	16,819	3363.9%
2700 Transportation	2,042,395	1,185,995	58.1%	3,895,603	1,994,209	753,361	37.8%	2,651,666	4,899,440	221,704	4.5%
2900 Other Instruction Support	-	-		-	-	-		10,000	-	10,000	
3100 Food Service	-	-		-	-	-		130,636	-	107,304	
3300 Community Services	9,322,122	1,893,520	20.3%	7,245,627	9,102,470	1,990,295	21.9%	7,121,518	8,722,983	1,950,843	0.6%
4600 Site Improvement	-	22,314		96,499	-	1,707		365,682	31,578	49,658	1086.6%
5200 Operating Transfers Out	3,071,390	555,660	18.1%	3,009,041	2,972,501	913,234	30.7%	2,806,010	2,325,368	343,126	0.0%
<b>Total Expenditures</b>	<b>133,551,246</b>	<b>36,964,663</b>	<b>27.7%</b>	<b>135,546,596</b>	<b>136,701,513</b>	<b>35,306,213</b>	<b>25.8%</b>	<b>137,627,082</b>	<b>128,544,158</b>	<b>34,566,127</b>	<b>26.9%</b>
<b>Ending Fund Balance</b>	<b>10,562,021</b>	<b>29,651</b>		<b>10,620,148</b>	<b>8,972,197</b>	<b>6,724,948</b>		<b>10,009,207</b>	<b>4,885,958</b>	<b>371,006</b>	

As of October 31, 2015

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

Assets		Liabilities	
Due From Other Funds	<u>1,481,742</u>	Due To Other Funds	<u>(292,827)</u>
<b>Total Assets</b>	<u><u>1,481,742</u></u>	<b>Total Liabilities</b>	<u>(292,827)</u>
		Fund Balance	
		Beginning Balance	(611,741)
		Revenues	(875,480)
		Expenditures	<u>298,306</u>
		<b>Total Fund Balance</b>	<u>(1,188,915)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(1,481,742)</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**

Fund Balance	
Beginning Balance	-
Revenues	(4,363,900)
Expenditures	<u>4,363,900</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.

	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	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	872,360	867,429	99.4%	649,772	-	-		-	-	-	
1900 Local Grants and Contributions	8,051	8,051	100.0%	69,910	-	-		-	-	-	
<b>Total Revenues</b>	<b>880,411</b>	<b>875,480</b>	<b>99.4%</b>	<b>719,682</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Non-Operating Funds</b>											
Beginning Balance	611,741	611,741	100.0%	-	-	-		-	-	-	
<b>District Activity Funds Expenditures</b>											
1100 Instruction	1,452,165	284,649	19.6%	104,204	-	-		-	-	-	
2600 Plant Operations & Maintenance	62,553	13,657	21.8%	3,737	-	-		-	-	-	
<b>Total Expenditures</b>	<b>1,514,718</b>	<b>298,306</b>	<b>19.7%</b>	<b>107,942</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Ending Fund Balance</b>	<b>(22,566)</b>	<b>1,188,915</b>		<b>611,741</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
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%
<b>Total Revenues</b>	<b>8,730,000</b>	<b>4,363,900</b>	<b>50.0%</b>	<b>8,701,711</b>	<b>8,701,700</b>	<b>4,356,150</b>	<b>50.1%</b>	<b>8,708,956</b>	<b>8,610,000</b>	<b>4,305,000</b>	<b>50.0%</b>
<b>Capital Outlay Expenditures</b>											
5200 Operating Transfers Out	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%
<b>Total Expenditures</b>	<b>8,730,000</b>	<b>4,363,900</b>	<b>50.0%</b>	<b>8,701,711</b>	<b>8,701,700</b>	<b>4,356,150</b>	<b>50.1%</b>	<b>8,708,956</b>	<b>8,610,000</b>	<b>4,305,000</b>	<b>50.0%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

As of October 31, 2015

**Building Fund (320) Balance Sheet**

Liabilities		Fund Balance	
Due To Other Funds	<u>(6,643,559)</u>	Beginning Balance	(243,712)
		Revenues	(64,369)
		Expenditures	<u>6,951,640</u>
<b>Total Liabilities</b>	<u><u>(6,643,559)</u></u>	<b>Total Fund Balance</b>	<u>6,643,559</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>6,643,559</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	18,928,813	Due To Other Funds	<u>(6,132,062)</u>
Due From Other Funds	60,516,093		
Accounts Receivable	<u>76,813</u>	<b>Total Liabilities</b>	(6,132,062)
<b>Total Assets</b>	<u><u>79,521,720</u></u>	Fund Balance	
		Beginning Balance	(92,954,598)
		Revenues	(1,375,354)
		Expenditures	<u>20,940,294</u>
		<b>Total Fund Balance</b>	<u>(73,389,658)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(79,521,720)</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	%
32,570,714	-	0.0%	32,147,963	32,143,174	-	0.0%	31,699,383	31,915,000	-	0.0%
200,000	6,920	3.5%	203,801	193,000	9,010	4.7%	203,135	213,000	11,001	5.2%
180,000	57,449	31.9%	439,945	484,389	242,195	50.0%	-	240,000	-	0.0%
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%
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%
32,950,714	6,951,640	21.1%	38,832,169	32,820,563	7,207,227	22.0%	58,830,499	32,368,000	26,285,819	81.2%
32,950,714	6,951,640	21.1%	38,832,169	32,820,563	7,207,227	22.0%	58,830,499	32,368,000	26,285,819	81.2%
243,712	(6,643,559)		243,712	6,284,171	(671,851)		6,284,171	33,212,152	6,937,334	
-	21,070		234,742	-	33,781		165,699	-	5,211	
-	274,637		7,287,205	1,605,101	2,658,125	165.6%	-	-	-	
34,000,000	-	0.0%	74,380,000	45,093,293	21,630,000	48.0%	78,820,133	50,000,000	-	0.0%
-	1,079,648		15,964,380	-	1,090,637		36,290,028	-	20,374,080	
34,000,000	1,375,354	4.0%	97,866,327	45,093,293	25,412,543	56.4%	115,275,860	50,000,000	20,379,291	40.8%
92,954,598	92,954,598		107,817,402	107,817,402	107,817,402		44,650,625	44,650,625	44,650,625	
34,000,000	17,928,113	52.7%	46,146,672	47,216,836	21,145,627	44.8%	47,375,888	50,000,000	23,048,341	46.1%
-	-		62,978,892	-	24,286,208		422,430	-	-	
-	3,012,181		3,603,567	-	3,601,181		4,310,765	-	4,306,973	
34,000,000	20,940,294	61.6%	112,729,131	47,216,836	49,033,016	103.8%	52,109,083	50,000,000	27,355,314	54.7%
92,954,598	73,389,658		92,954,598	105,693,859	84,196,929		107,817,402	44,650,625	37,674,602	

As of October 31, 2015

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

Fund Balance	
Beginning Balance	-
Revenues	(18,142,417)
Expenditures	18,142,417
	<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	3,457,671	Due To Other Funds	(17,066,605)
Due From Other Funds	10,473,409	Bonds Payable	(4,378,081)
Accounts Receivable	6,303,993	Unfunded Pension Liability	<hr/> (7,202,663)
Inventory	2,474,899		
Equipment, Net of Depreciation	<hr/> 21,203,761	<b>Total Liabilities</b>	(28,647,350)
<b>Total Assets</b>	<hr/> <hr/> 43,913,733	Fund Balance	
		Beginning Balance	(18,933,450)
		Revenues	(12,038,960)
		Expenditures	<hr/> 15,706,027
		<b>Total Fund Balance</b>	<hr/> (15,266,383)
		<b>Total Liabilities and Fund Balance</b>	<hr/> <hr/> (43,913,733)

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	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
3900 KSFCC Debt Contributions	7,200,000	4,237,981	58.9%	8,171,637	7,489,499	3,480,194	46.5%	7,638,789	6,750,638	3,540,496	52.4%
4300 Federal Direct Reimbursements	1,650,000	656,363	39.8%	2,603,978	5,860,060	652,841	11.1%	2,616,841	-	653,546	
5210 Operating Transfers In	41,680,714	13,248,073	31.8%	35,173,067	41,522,263	14,073,922	33.9%	39,632,695	40,978,000	12,669,496	30.9%
<b>Total Revenues</b>	<b>50,530,714</b>	<b>18,142,417</b>	<b>35.9%</b>	<b>45,948,682</b>	<b>54,871,822</b>	<b>18,206,957</b>	<b>33.2%</b>	<b>49,888,325</b>	<b>47,728,638</b>	<b>16,863,538</b>	<b>35.3%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	50,530,714	18,142,417	35.9%	45,948,682	54,871,822	18,206,957	33.2%	49,888,325	47,728,638	16,863,538	35.3%
<b>Total Expenditures</b>	<b>50,530,714</b>	<b>18,142,417</b>	<b>35.9%</b>	<b>45,948,682</b>	<b>54,871,822</b>	<b>18,206,957</b>	<b>33.2%</b>	<b>49,888,325</b>	<b>47,728,638</b>	<b>16,863,538</b>	<b>35.3%</b>
<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	3,337	4,171	125.0%	15,085	18,859	5,322	28.2%	18,859	18,859	6,411	34.0%
1600 Food Sales	7,918,523	1,291,551	16.3%	5,929,215	8,126,200	1,947,829	24.0%	8,115,697	8,735,115	2,648,160	30.3%
1900 Local Contributions	25,611	25,561	99.8%	40,011	143,866	(258)	-0.2%	62,701	53,014	26,270	49.6%
3200 State Grants	-	-		462,360	463,098	-	0.0%	463,098	463,098	-	0.0%
3900 On-Behalf Payments	3,471,962	-	0.0%	3,602,521	-	-		1,591,235	-	-	
4500 Federal Grants Through State	57,951,203	10,717,676	18.5%	46,322,797	46,470,615	14,270,682	30.7%	40,323,435	52,792,575	10,969,474	20.8%
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%
<b>Total Revenues</b>	<b>69,370,636</b>	<b>12,038,960</b>	<b>17.4%</b>	<b>61,839,404</b>	<b>57,754,774</b>	<b>16,223,575</b>	<b>28.1%</b>	<b>56,007,160</b>	<b>64,594,797</b>	<b>13,650,315</b>	<b>21.1%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>18,933,451</b>	<b>18,933,451</b>	<b>100.0%</b>	<b>18,999,125</b>	<b>18,999,125</b>	<b>18,999,125</b>	<b>100.0%</b>	<b>20,995,556</b>	<b>20,995,556</b>	<b>20,995,556</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	89,478,610	15,047,715	16.8%	61,764,243	85,305,117	16,059,942	18.8%	57,823,370	91,782,501	13,972,237	15.2%
5100 Debt Service	1,137,583	90,973	8.0%	140,835	140,835	111,735	79.3%	180,221	1,157,089	131,837	11.4%
5200 Operating Transfers Out	3,994,563	567,339	14.2%	-	-	-		-	-	-	
<b>Total Expenditures</b>	<b>94,610,756</b>	<b>15,706,027</b>	<b>16.6%</b>	<b>61,905,078</b>	<b>85,445,952</b>	<b>16,171,677</b>	<b>18.9%</b>	<b>58,003,591</b>	<b>92,939,590</b>	<b>14,104,075</b>	<b>15.2%</b>
<b>Ending Fund Balance</b>	<b>(6,306,669)</b>	<b>15,266,383</b>		<b>18,933,451</b>	<b>(8,692,053)</b>	<b>19,051,022</b>		<b>18,999,125</b>	<b>(7,349,237)</b>	<b>20,541,797</b>	



As of October 31, 2015

**Daycare Operations Enterprise Fund (52) Balance Sheet**

Assets		Liabilities	
Due From Other Funds	<u>234,734</u>	Unfunded Pension Liability	<u>(120,739)</u>
<b>Total Assets</b>	<u><u>234,734</u></u>	Fund Balance	
		Beginning Balance	(110,832)
		Revenues	(97,086)
		Expenditures	<u>93,923</u>
		<b>Total Fund Balance</b>	<u>(113,995)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(234,734)</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		Liabilities	
Accounts Receivable	<u>10,000</u>	Due To Other Funds	(54,737.53)
<b>Total Assets</b>	<u><u>10,000</u></u>	Unfunded Pension Liability	<u>(21,689)</u>
			(76,426.53)
		Fund Balance	
		Beginning Balance	(15,763)
		Revenues	(6,051)
		Expenditures	<u>88,241</u>
		<b>Total Fund Balance</b>	<u>66,427</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(10,000)</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	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	557,980	2,694	0.5%	27,341	61,590	4,040	6.6%	39,613	123,465	3,320	2.7%
3700 State Grants	62,020	94,392	152.2%	518,253	45,218	103,470	228.8%	540,848	-	80,394	
3900 On-Behalf Payments	47,964	-	0.0%	48,192	-	31,535		96,790	-	-	
<b>Total Revenues</b>	<b>667,964</b>	<b>97,086</b>	<b>14.5%</b>	<b>593,786</b>	<b>106,808</b>	<b>139,045</b>	<b>130.2%</b>	<b>677,251</b>	<b>123,465</b>	<b>83,714</b>	<b>67.8%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>110,832</b>	<b>110,832</b>	<b>100.0%</b>	<b>(16,462)</b>	<b>(16,462)</b>	<b>(16,462)</b>	<b>100.0%</b>	<b>18,734</b>	<b>18,734</b>	<b>18,734</b>	<b>100.0%</b>
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	667,964	93,923	14.1%	466,492	700,000	112,049	16.0%	712,447	820,000	154,201	18.8%
<b>Total Expenditures</b>	<b>667,964</b>	<b>93,923</b>	<b>14.1%</b>	<b>466,492</b>	<b>700,000</b>	<b>112,049</b>	<b>16.0%</b>	<b>712,447</b>	<b>820,000</b>	<b>154,201</b>	<b>18.8%</b>
<b>Ending Fund Balance</b>	<b>110,832</b>	<b>113,995</b>		<b>110,832</b>	<b>(609,654)</b>	<b>10,534</b>		<b>(16,462)</b>	<b>(677,801)</b>	<b>(51,753)</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1700 Student Fees	-	-		-	-	-		450	450	-	0.0%
1800 Daycare Fees	96	2,096	2183.3%	46,431	43,201	8,700	20.1%	15,176	127,340	5,005	3.9%
1900 Local Contributions	8,913	455	5.1%	54,659	54,639	-	0.0%	1,530	1,530	-	0.0%
3900 On-Behalf Payments	9,185	-	0.0%	9,594	-	-		9,328	-	-	
5210 Operating Transfers In	96,675	3,500	3.6%	24,213	55,268	-	0.0%	69,636	88,248	7,995	9.1%
<b>Total Revenues</b>	<b>114,869</b>	<b>6,051</b>	<b>5.3%</b>	<b>134,897</b>	<b>153,108</b>	<b>8,700</b>	<b>5.7%</b>	<b>96,120</b>	<b>217,568</b>	<b>13,000</b>	<b>6.0%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>15,763</b>	<b>15,763</b>	<b>100.0%</b>	<b>(24,392)</b>	<b>(24,392)</b>	<b>(24,392)</b>	<b>100.0%</b>	<b>(23,042)</b>	<b>(23,042)</b>	<b>(23,042)</b>	<b>100.0%</b>
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	107,959	76,991	71.3%	21,327	37,942	-	0.0%	37,942	42,580	167	0.4%
2200 Instructional Staff Support	26,939	-	0.0%	67,552	59,435	19,027	32.0%	59,435	188,638	18,402	9.8%
2700 Transportation	-	-		830	93	830	892.2%	93	2,010	-	
3300 Community Services	17,473	11,250	64.4%	5,034	93	-	0.0%	-	-	-	
<b>Total Expenditures</b>	<b>152,371</b>	<b>88,241</b>	<b>57.9%</b>	<b>94,743</b>	<b>97,563</b>	<b>19,857</b>	<b>20.4%</b>	<b>97,470</b>	<b>233,228</b>	<b>18,569</b>	<b>8.0%</b>
<b>Ending Fund Balance</b>	<b>(21,740)</b>	<b>(66,427)</b>		<b>15,763</b>	<b>31,153</b>	<b>(35,549)</b>		<b>(24,392)</b>	<b>(38,702)</b>	<b>(28,611)</b>	

As of October 31, 2015

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

Assets		Liabilities	
Cash	<u>229,526</u>	Due To Other Funds	(43,633)
		Unfunded Pension Liabilities	<u>(134,820)</u>
<b>Total Assets</b>	<u><u>229,526</u></u>		(178,453)
		Fund Balance	
		Beginning Balance	(10,099)
		Revenues	(133,284)
		Expenditures	<u>92,310</u>
		<b>Total Fund Balance</b>	<u>(51,073)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(229,526)</u></u>

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

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

Assets		Liabilities	
Due From Other Funds	<u>218,237</u>	Unfunded Pension Liabilities	<u>(216,997)</u>
<b>Total Assets</b>	<u><u>218,237</u></u>	Fund Balance	
		Beginning Balance	-
		Revenues	(166,954)
		Expenditures	<u>165,714</u>
		<b>Total Fund Balance</b>	<u>(1,240)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(218,237)</u></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	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500	Interest Income	73	141.5%	417	426	148	34.7%	443	-	141	
1800	Daycare Fees	449,927	29.6%	399,442	256,364	181,528	70.8%	454,786	550,000	209,697	38.1%
3900	On-Behalf Payments	77,780	0.0%	82,719	-	-		43,047	-	-	
5210	Operating Transfers In	-		-	9,871	-	0.0%	526	-	-	
<b>Total Revenues</b>		<b>527,780</b>	<b>25.3%</b>	<b>482,578</b>	<b>266,660</b>	<b>181,676</b>	<b>68.1%</b>	<b>498,803</b>	<b>550,000</b>	<b>209,837</b>	<b>38.2%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>		<b>10,099</b>	<b>100.0%</b>	<b>81,453</b>	<b>81,453</b>	<b>81,453</b>	<b>100.0%</b>	<b>66,915</b>	<b>66,915</b>	<b>66,915</b>	<b>100.0%</b>
<b>Adult Education Expenditures</b>											
1100	Instruction	13,600	40.2%	50,567	51,383	13,557	26.4%	31,268	36,854	7,668	20.8%
2200	Instructional Staff Support	509,180	16.1%	501,612	446,864	137,489	30.8%	447,997	508,146	104,354	20.5%
5200	Operating Transfers Out	5,000	99.7%	1,753	1,753	1,753	100.0%	5,000	5,000	5,000	100.0%
<b>Total Expenditures</b>		<b>527,780</b>	<b>17.5%</b>	<b>553,932</b>	<b>500,000</b>	<b>152,798</b>	<b>30.6%</b>	<b>484,265</b>	<b>550,000</b>	<b>117,022</b>	<b>21.3%</b>
<b>Ending Fund Balance</b>		<b>10,099</b>	<b>51,073</b>	<b>10,099</b>	<b>(151,887)</b>	<b>110,331</b>		<b>81,453</b>	<b>66,915</b>	<b>159,730</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300	Tuition	722,574	23.1%	663,178	714,200	141,454	19.8%	672,725	732,010	205,730	28.1%
3900	On-Behalf Payments	108,593	0.0%	113,333	-	-		69,970	-	-	
<b>Total Revenues</b>		<b>831,167</b>	<b>20.1%</b>	<b>776,512</b>	<b>714,200</b>	<b>141,454</b>	<b>19.8%</b>	<b>742,695</b>	<b>732,010</b>	<b>205,730</b>	<b>28.1%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>		<b>-</b>	<b>-</b>	<b>(16,464)</b>	<b>(16,464)</b>	<b>(16,464)</b>	<b>100.0%</b>	<b>(37,873)</b>	<b>(37,874)</b>	<b>(37,874)</b>	<b>100.0%</b>
<b>Tuition Preschool Expenditures</b>											
1100	Instruction	831,167	19.9%	760,048	755,799	161,811	21.4%	721,302	753,464	152,704	20.3%
2200	Instructional Staff Support	-		-	1,270	-	0.0%	(16)	5	(16)	-316.0%
<b>Total Expenditures</b>		<b>831,167</b>	<b>19.9%</b>	<b>760,048</b>	<b>757,069</b>	<b>161,811</b>	<b>21.4%</b>	<b>721,286</b>	<b>753,469</b>	<b>152,688</b>	<b>20.3%</b>
<b>Ending Fund Balance</b>		<b>-</b>	<b>1,240</b>	<b>-</b>	<b>(59,332)</b>	<b>(36,820)</b>		<b>(16,464)</b>	<b>(59,333)</b>	<b>15,168</b>	

As of October 31, 2015

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

Assets		Liabilities	
Cash	1,207,196	Due To Other Funds	(271,681)
Due From Other Funds	82,813	Accounts Payable	<u>(158,887)</u>
Accounts Receivable	<u>712,992</u>		
<b>Total Assets</b>	<u><u>2,003,002</u></u>	<b>Total Liabilities</b>	(430,568)
		Fund Balance	
		Beginning Balance	(1,909,688)
		Revenues	(79,789)
		Expenditures	<u>417,043</u>
		<b>Total Fund Balance</b>	<u>(1,572,434)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,003,002)</u></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	%
<b>Trust &amp; Agency Funds</b>											
<b>Trust &amp; Agency Revenues</b>											
1500	Interest Income	-	239	829	140	246	176.1%	646	1,902	1,207	63.4%
1900	Local Contributions	277,623	79,550	1,217,022	1,075,542	322,735	30.0%	891,315	1,407,635	391,410	27.8%
<b>Total Revenues</b>		<b>277,623</b>	<b>79,789</b>	<b>1,217,851</b>	<b>1,075,682</b>	<b>322,982</b>	<b>30.0%</b>	<b>891,961</b>	<b>1,409,536</b>	<b>392,616</b>	<b>27.9%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>		<b>1,909,688</b>	<b>1,909,688</b>	<b>1,733,339</b>	<b>1,733,339</b>	<b>1,733,339</b>	<b>100.0%</b>	<b>1,901,173</b>	<b>1,901,173</b>	<b>1,901,173</b>	<b>100.0%</b>
<b>Trust &amp; Agency Expenditures</b>											
3300	Trust & Agency Expenditures	277,614	417,043	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%
<b>Total Expenditures</b>		<b>277,614</b>	<b>417,043</b>	<b>1,041,502</b>	<b>2,339,630</b>	<b>561,015</b>	<b>24.0%</b>	<b>1,059,795</b>	<b>1,593,372</b>	<b>913,412</b>	<b>57.3%</b>
<b>Ending Fund Balance</b>		<b>1,909,698</b>	<b>1,572,434</b>	<b>1,909,688</b>	<b>469,391</b>	<b>1,495,305</b>		<b>1,733,339</b>	<b>1,717,337</b>	<b>1,380,377</b>	