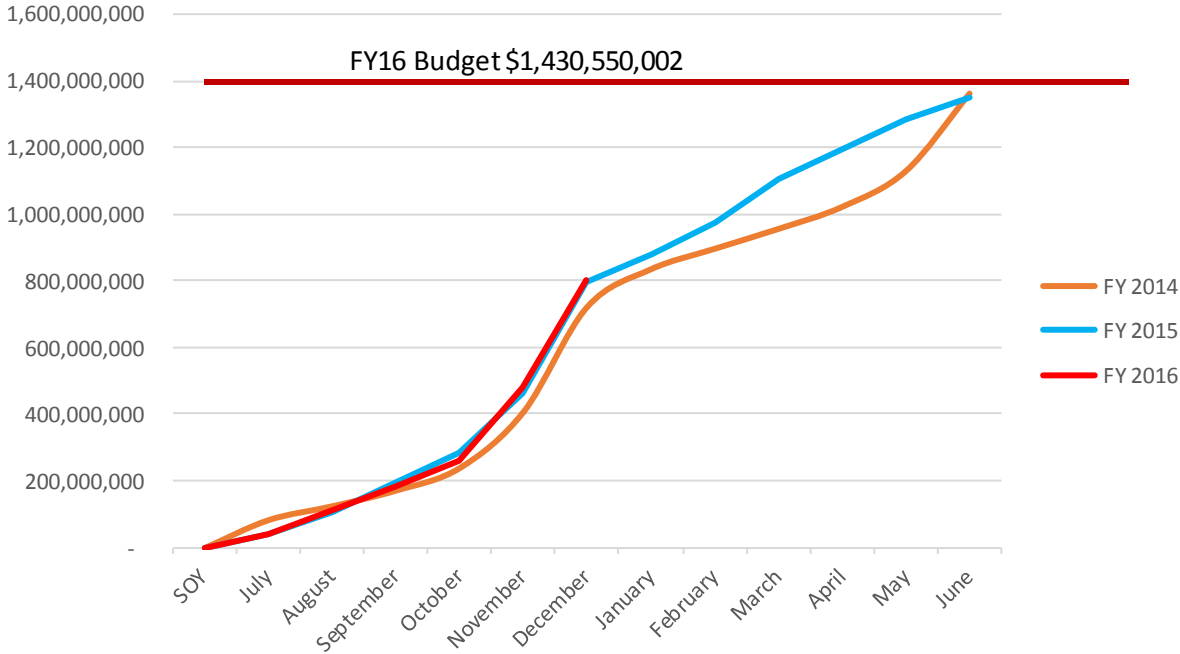
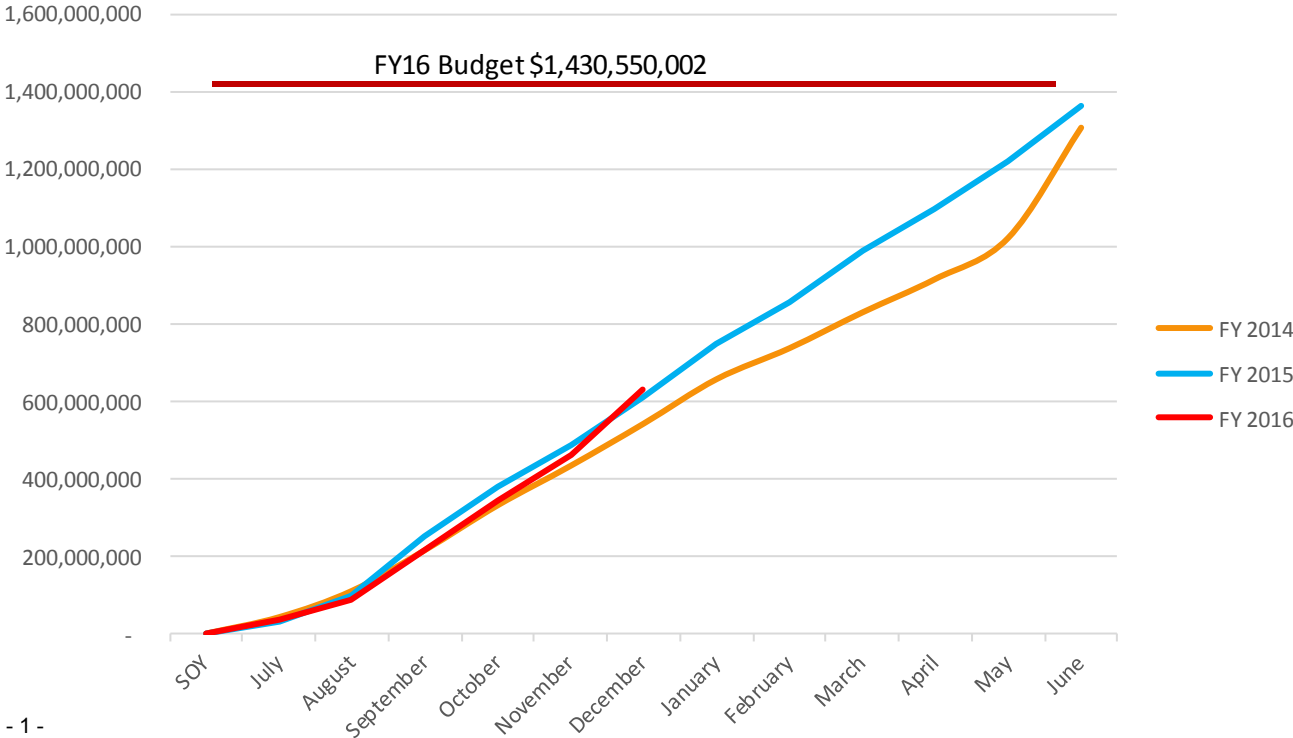


Comparative Revenues by Month (All Funds)



December Financial Report

Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through December 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	372,954,252	89.4%	397,722,644	397,952,915	367,693,058	92.4%	388,628,855	391,294,000	366,400,898	93.6%
Occupational Taxes	148,215,000	53,640,044	36.2%	139,825,242	140,812,000	48,441,167	34.4%	132,569,312	140,481,000	47,034,771	33.5%
Other Taxes	51,920,531	17,170,865	33.1%	49,482,552	47,820,859	15,725,133	32.9%	46,500,119	48,966,000	15,551,658	31.8%
Local Grants	5,985,160	2,819,596	47.1%	9,722,887	5,550,949	2,176,530	39.2%	10,776,243	6,475,393	2,125,503	32.8%
State Sources											
SEEK Program	267,066,168	134,121,597	50.2%	267,901,401	270,018,985	134,496,045	49.8%	261,949,817	257,785,000	129,034,425	50.1%
Other State Revenues	221,654,323	107,018,014	48.3%	235,648,525	220,368,185	107,460,832	48.8%	207,729,296	209,042,188	14,946,539	7.2%
KSFCC Allocation	7,200,000	4,041,367	56.1%	8,171,637	7,489,499	3,644,206	48.7%	7,638,789	6,750,638	3,544,226	52.5%
Federal Grants	155,996,077	56,885,954	36.5%	142,624,612	141,558,778	53,060,111	37.5%	139,543,372	140,514,576	54,681,429	38.9%
Interest	1,067,107	441,813	41.4%	1,406,086	1,320,822	357,187	27.0%	1,683,901	620,761	306,284	49.3%
Other Sources	96,885,133	50,467,747	52.1%	153,919,784	108,749,596	55,836,976	51.3%	176,965,460	109,812,847	57,156,084	52.0%
Total Revenues	1,372,955,237	799,561,250	58.2%	1,406,425,370	1,341,642,589	788,891,246	58.8%	1,373,985,163	1,311,742,402	690,781,817	52.7%
Non-Operating Funds											
Beginning Balance	241,017,115	244,724,996	101.5%	265,789,847	265,709,287	265,789,847	100.0%	243,450,764	233,224,629	243,450,764	104.4%
All Funds Expenditures											
1100 Instruction	645,509,568	309,117,691	47.9%	627,060,442	647,257,522	277,793,328	42.9%	600,543,285	618,640,503	205,639,020	33.2%
2100 Student Support	56,129,234	26,859,104	47.9%	53,898,592	54,034,888	23,942,969	44.3%	50,904,422	51,002,382	17,692,894	34.7%
2200 Instructional Staff Support	136,019,598	63,110,041	46.4%	137,183,616	126,947,107	63,617,577	50.1%	126,322,357	129,307,022	47,543,959	36.8%
2300 District Administration	4,881,612	2,125,764	43.5%	4,074,121	3,986,274	1,864,170	46.8%	3,643,084	3,768,505	1,352,451	35.9%
2400 School Administration	90,632,909	42,695,688	47.1%	86,706,811	92,263,873	39,874,360	43.2%	85,727,500	90,278,038	32,282,383	35.8%
2500 Business Support	46,624,776	20,180,685	43.3%	40,124,690	48,456,103	22,445,048	46.3%	42,730,714	43,553,727	19,258,751	44.2%
2600 Plant Operations & Maintenance	122,692,502	51,234,603	41.8%	107,834,439	119,341,080	49,724,619	41.7%	103,957,976	115,157,021	44,803,198	38.9%
2700 Transportation	86,480,068	36,202,585	41.9%	80,816,391	80,499,337	35,518,203	44.1%	85,953,372	91,419,999	34,839,570	38.1%
2900 Other Instruction Support	30,557	15,300	50.1%	27,404	29,600	10,040	33.9%	10,000	-	10,000	
3100 Food Service	87,461,291	27,900,787	31.9%	62,642,115	85,305,117	26,103,964	30.6%	57,954,006	91,991,053	26,161,743	28.4%
3200 Daycare Operations	667,964	198,231	29.7%	480,891	700,000	245,503	35.1%	712,447	820,000	328,264	40.0%
3300 Community Services	14,065,362	5,163,165	36.7%	10,832,336	14,094,687	4,963,580	35.2%	10,665,517	11,300,140	1,994,970	17.7%
4600 Site Improvement	36,408,794	24,284,511	66.7%	47,130,014	48,115,458	26,396,761	54.9%	48,640,389	50,921,648	29,255,566	57.5%
5100 Debt Service	51,668,297	28,745,203	55.6%	109,068,409	55,012,657	53,164,189	96.6%	50,490,976	48,885,727	30,783,727	63.0%
5200 Operating Transfers Out	51,280,017	29,154,675	56.9%	59,609,950	46,879,955	26,968,801	57.5%	83,390,036	44,202,903	51,244,862	115.9%
5300 Contingency	82,684,454	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,513,237,004	666,988,034	44.1%	1,427,490,221	1,497,166,814	652,633,111	43.6%	1,351,646,081	1,480,138,996	543,191,359	36.7%
Ending Fund Balance	100,735,348	377,298,211		244,724,996	110,185,062	402,047,982		265,789,847	64,828,036	391,041,222	

As of December 31, 2015

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	331,981,651		Due To Other Funds	(107,152,779)
Investments	63,090,837		Accounts Payable	(164,193)
Accounts Receivable	2,526,159		Accrued Expenditures	(81,439,473)
Due From Other Funds	47,700,196			
Inventory	4,015,844			
			Total Liabilities	(188,756,445)
Total Assets	449,314,687			
			Fund Balance	
			Beginning Balance	(119,207,881)
			Revenues	(634,537,661)
			Expenditures	493,187,300
			Total Fund Balance	(260,558,242)
			Total Liabilities and Fund Balance	(449,314,687)

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	339,250,290	88.3%	365,574,681	365,809,741	335,545,095	91.7%	356,929,472	359,379,000	334,701,515	93.1%
1115 Delinquent Property Taxes	5,500,000	2,736,581	49.8%	5,499,426	5,756,725	2,793,183	48.5%	5,756,726	6,400,000	3,527,310	55.1%
1117 Motor Vehicle Taxes	28,282,326	8,955,537	31.7%	27,259,351	26,219,231	9,754,412	37.2%	25,303,237	25,680,000	9,516,388	37.1%
1119 Franchise Taxes	9,806,898	235,806	2.4%	9,136,124	8,155,533	-	0.0%	7,751,721	7,974,000	-	0.0%
1131 Occupational License Taxes	148,215,000	53,640,044	36.2%	139,825,242	140,812,000	48,441,167	34.4%	132,569,312	140,481,000	47,034,771	33.5%
1191 Omitted Property Taxes	6,768,000	3,230,063	47.7%	6,024,344	6,117,000	1,639,792	26.8%	6,116,064	7,494,000	1,233,225	16.5%
1280 Revenue in Lieu of Taxes	1,563,307	2,012,879	128.8%	1,563,307	1,572,370	1,537,747	97.8%	1,572,370	1,418,000	1,274,736	89.9%
1300 Tuition	586,509	47,966	8.2%	586,509	791,000	306,140	38.7%	902,489	1,025,000	252,776	24.7%
1510 Interest Income	1,059,000	310,521	29.3%	1,151,761	1,300,000	236,668	18.2%	1,491,445	600,000	233,559	38.9%
1900 Other Local Revenues	1,136,300	900,046	79.2%	4,034,360	4,273,400	855,998	20.0%	4,264,507	3,978,000	804,664	20.2%
3111 State SEEK Revenues	267,066,168	134,121,597	50.2%	267,901,401	270,018,985	134,496,045	49.8%	261,949,817	257,785,000	129,034,425	50.1%
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	728,325	45.5%	1,602,314	1,748,000	582,660	33.3%	1,748,117	1,748,000	582,755	33.3%
3900 On-Behalf Payments	171,073,931	84,751,432	49.5%	185,420,795	174,872,653	85,754,264	49.0%	163,724,635	166,545,384	-	0.0%
4100 Unrestricted Federal Revenues	5,000	860	17.2%	4,959	8,300	2,577	31.0%	8,305	6,000	10,476	174.6%
5220 Indirect Cost Transfers	6,097,895	3,615,715	59.3%	3,009,041	2,865,247	1,154,263	40.3%	2,805,687	2,592,466	1,148,645	44.3%
Total Revenues	1,033,575,659	634,537,661	61.4%	1,019,011,596	1,010,691,185	623,100,010	61.7%	973,257,705	983,410,850	529,355,245	53.8%
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	405,904,842	196,247,027	48.3%	396,844,634	399,964,268	171,072,055	42.8%	384,462,006	388,770,582	159,131,122	40.9%
0200	Employee Benefits	136,420,327	65,419,746	48.0%	143,137,331	140,274,228	64,259,827	45.8%	129,073,712	127,495,646	7,290,205	5.7%
0300	Professional/Technical Services	445,798	104,818	23.5%	363,355	514,734	137,333	26.7%	223,375	393,485	101,625	25.8%
0400	Property Services	346,792	141,895	40.9%	274,863	311,505	111,364	35.8%	304,619	347,904	135,347	38.9%
0500	Other Purchased Services	810,184	210,322	26.0%	656,923	933,320	202,853	21.7%	571,235	788,882	209,551	26.6%
0600	Supplies	14,090,281	5,390,403	38.3%	9,126,978	13,659,132	5,862,099	42.9%	9,605,223	14,749,106	6,203,831	42.1%
0700	Property	2,325,791	1,082,314	46.5%	2,615,266	3,482,846	1,395,813	40.1%	1,808,656	2,390,024	1,021,614	42.7%
0800	Miscellaneous	1,800,210	38,145	2.1%	473,265	5,431,894	397,122	7.3%	514,163	2,922,619	437,916	15.0%
1100	Instruction	562,144,224	268,634,670	47.8%	553,492,615	564,571,926	243,438,466	43.1%	526,562,989	537,858,247	174,531,211	32.4%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	36,690,089	18,046,398	49.2%	35,541,626	36,503,616	15,813,155	43.3%	34,196,888	33,976,510	14,736,448	43.4%
0200	Employee Benefits	12,244,920	5,898,036	48.2%	12,724,604	12,246,755	5,707,471	46.6%	11,208,425	10,821,316	617,180	5.7%
0300	Professional/Technical Services	1,361,725	647,023	47.5%	1,335,783	1,281,773	552,597	43.1%	1,123,862	1,446,457	480,193	33.2%
0400	Property Services	69,365	60,205	86.8%	68,508	67,232	46,537	69.2%	62,978	64,807	42,105	65.0%
0500	Other Purchased Services	246,369	65,619	26.6%	212,282	200,543	97,375	48.6%	147,403	206,718	79,793	38.6%
0600	Supplies	410,640	55,713	13.6%	145,328	330,612	65,635	19.9%	164,089	290,917	73,421	25.2%
0700	Property	44,128	16,717	37.9%	105,511	120,241	70,905	59.0%	139,178	207,177	54,632	26.4%
0800	Miscellaneous	29,745	20,168	67.8%	36,499	39,446	21,879	55.5%	33,292	36,745	20,814	56.6%
2100	Student Support	51,096,982	24,809,879	48.6%	50,170,141	50,790,217	22,375,555	44.1%	47,076,116	47,050,647	16,104,586	34.2%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	69,170,198	32,662,543	47.2%	64,028,489	65,174,401	28,009,587	43.0%	58,797,459	62,336,301	25,444,298	40.8%
0200	Employee Benefits	22,361,227	10,742,421	48.0%	23,167,483	19,885,243	19,885,163	100.0%	19,612,742	17,419,537	1,529,519	8.8%
0300	Professional/Technical Services	1,354,728	624,405	46.1%	1,511,632	2,269,847	470,313	20.7%	478,201	639,297	202,407	31.7%
0400	Property Services	65,121	40,961	62.9%	34,391	36,780	22,576	61.4%	22,884	32,372	3,816	11.8%
0500	Other Purchased Services	466,433	179,995	38.6%	309,034	437,808	109,230	24.9%	373,781	434,736	158,066	36.4%
0600	Supplies	2,705,979	1,087,477	40.2%	2,444,198	2,860,920	1,289,912	45.1%	2,225,766	2,544,992	1,191,762	46.8%
0700	Property	2,479,145	1,271,765	51.3%	1,849,847	2,547,282	1,149,954	45.1%	1,943,429	2,235,532	1,026,527	45.9%
0800	Miscellaneous	89,219	12,784	14.3%	148,683	197,600	11,388	5.8%	60,372	128,432	11,615	9.0%
2200	Instructional Staff Support	98,692,051	46,622,351	47.2%	93,493,757	93,409,882	50,948,122	54.5%	83,514,634	85,771,198	29,568,010	34.5%

		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	2,384,673	1,093,957	45.9%	2,421,443	2,380,388	1,037,550	43.6%	2,146,324	2,263,405	915,727	40.5%
0200	Employee Benefits	956,222	404,983	42.4%	868,592	700,522	366,231	52.3%	719,730	628,329	99,429	15.8%
0300	Professional/Technical Services	1,111,955	388,450	34.9%	469,820	591,512	271,035	45.8%	529,199	605,868	158,272	26.1%
0400	Property Services	-	-		203	205	-	0.0%	-	-	-	
0500	Other Purchased Services	45,944	20,626	44.9%	62,189	56,698	19,984	35.2%	46,978	50,848	13,790	27.1%
0600	Supplies	69,721	25,995	37.3%	63,348	73,259	33,195	45.3%	75,379	90,688	32,614	36.0%
0700	Property	15,026	4,034	26.8%	6,979	13,643	3,663	26.8%	16,227	18,268	6,200	33.9%
0800	Miscellaneous	87,601	83,992	95.9%	95,208	97,174	94,718	97.5%	78,404	80,550	78,215	97.1%
2300	District Administration	4,671,142	2,022,038	43.3%	3,987,782	3,913,401	1,826,375	46.7%	3,612,240	3,737,956	1,304,245	34.9%
School Administration (Principal's Office)												
0100	Salaries	60,200,395	29,645,772	49.2%	58,904,802	60,183,641	26,834,563	44.6%	58,457,164	59,551,483	26,139,172	43.9%
0200	Employee Benefits	21,347,213	10,022,736	47.0%	21,829,812	22,004,449	9,978,727	45.3%	20,958,935	20,599,121	2,797,988	13.6%
0300	Professional/Technical Services	413,915	190,492	46.0%	258,066	421,709	124,426	29.5%	297,911	360,922	91,752	25.4%
0400	Property Services	342,505	129,987	38.0%	383,070	524,421	155,659	29.7%	351,954	487,556	171,750	35.2%
0500	Other Purchased Services	795,058	352,962	44.4%	730,940	974,425	381,329	39.1%	725,410	957,651	359,820	37.6%
0600	Supplies	5,505,306	1,504,681	27.3%	2,823,746	5,735,857	1,603,522	28.0%	2,831,123	5,814,576	1,632,754	28.1%
0700	Property	1,775,143	737,689	41.6%	1,572,295	2,071,109	702,729	33.9%	1,764,766	2,110,683	893,055	42.3%
0800	Miscellaneous	119,549	37,868	31.7%	79,426	201,581	35,479	17.6%	80,798	216,891	50,293	23.2%
2400	School Administration	90,499,084	42,622,186	47.1%	86,582,157	92,117,193	39,816,435	43.2%	85,468,062	90,098,884	32,136,585	35.7%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	18,301,567	8,168,107	44.6%	17,621,883	18,751,279	7,892,989	42.1%	17,695,440	18,116,315	7,879,521	43.5%
0200	Employee Benefits	8,127,694	5,218,956	64.2%	8,165,841	8,718,425	3,776,375	43.3%	7,329,219	9,331,874	1,849,205	19.8%
0300	Professional/Technical Services	1,789,124	760,860	42.5%	1,120,434	1,864,257	473,357	25.4%	765,049	833,539	392,601	47.1%
0400	Property Services	534,057	75,785	14.2%	341,278	665,889	166,827	25.1%	322,672	517,267	165,591	32.0%
0500	Other Purchased Services	6,962,647	2,689,792	38.6%	4,756,254	5,785,170	3,539,068	61.2%	4,460,720	5,172,412	3,086,274	59.7%
0600	Supplies	1,788,103	200,742	11.2%	1,134,931	2,410,588	287,909	11.9%	2,771,166	2,320,187	961,992	41.5%
0700	Property	6,408,083	2,451,825	38.3%	5,288,253	8,634,834	3,705,202	42.9%	5,431,513	5,288,958	2,806,469	53.1%
0800	Miscellaneous	469,058	7,881	1.7%	342,499	354,452	141,018	39.8%	167,636	284,414	50,107	17.6%
2500	Business Support	44,380,333	19,573,947	44.1%	38,771,373	47,184,894	19,982,745	42.3%	37,854,024	41,864,966	17,191,759	41.1%

		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	51,088,354	23,178,590	45.4%	48,197,068	50,849,831	21,489,713	42.3%	48,444,766	50,059,006	21,669,177	43.3%
0200	Employee Benefits	24,447,094	9,627,540	39.4%	20,441,825	22,004,126	9,649,190	43.9%	16,863,342	20,088,801	6,129,217	30.5%
0300	Professional/Technical Services	1,500,210	566,232	37.7%	906,166	1,263,304	416,329	33.0%	1,070,367	1,117,315	150,513	13.5%
0400	Property Services	13,817,006	5,960,678	43.1%	10,470,147	14,353,298	5,406,615	37.7%	10,644,529	14,295,984	5,063,580	35.4%
0500	Other Purchased Services	2,485,296	(649,739)	-26.1%	660,740	2,545,341	(564,470)	-22.2%	717,089	2,614,723	(674,753)	-25.8%
0600	Supplies	26,936,329	11,536,208	42.8%	25,137,131	25,710,448	12,236,044	47.6%	24,747,768	25,115,425	11,665,991	46.4%
0700	Property	2,181,888	884,323	40.5%	1,607,586	2,462,030	792,229	32.2%	1,321,222	1,760,622	732,789	41.6%
0800	Miscellaneous	135,516	63,695	47.0%	110,807	127,002	68,877	54.2%	92,689	104,072	49,601	47.7%
2600	Plant Operations & Maintenance	122,591,691	51,167,527	41.7%	107,531,470	119,315,380	49,494,526	41.5%	103,901,771	115,155,947	44,786,115	38.9%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,257,358	21,002,871	48.6%	43,017,665	38,236,751	18,861,491	49.3%	42,250,401	41,818,182	18,011,731	43.1%
0200	Employee Benefits	19,215,004	8,239,734	42.9%	19,003,243	18,254,990	8,207,824	45.0%	19,454,568	18,835,480	4,993,319	26.5%
0300	Professional/Technical Services	140,682	(987,166)	-701.7%	(2,863,009)	165,838	(529,945)	-319.6%	(2,236,758)	425,447	(224,298)	-52.7%
0400	Property Services	34,040	1,955	5.7%	10,815	16,575	2,047	12.3%	20,917	38,618	8,038	20.8%
0500	Other Purchased Services	3,988,362	1,588,993	39.8%	3,224,823	4,835,299	2,010,386	41.6%	3,664,652	5,247,811	1,930,604	36.8%
0600	Supplies	12,398,101	4,501,310	36.3%	11,162,927	12,343,170	5,881,141	47.6%	11,656,799	12,174,430	5,635,819	46.3%
0700	Property	5,091,723	629,161	12.4%	3,324,865	4,365,735	305,980	7.0%	8,448,537	8,940,106	4,179,414	46.7%
0800	Miscellaneous	439,978	20,585	4.7%	38,629	255,798	18,290	7.2%	42,496	305,927	14,639	4.8%
2700	Transportation	84,565,247	34,997,443	41.4%	76,919,958	78,474,157	34,757,212	44.3%	83,301,613	87,786,001	34,549,266	39.4%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	29,038	14,691	50.6%	26,193	29,600	9,682	32.7%	-	-	-	
0200	Employee Benefits	1,519	609	40.1%	1,211	-	358		-	-	-	
2900	Other Instruction Support	30,557	15,300	50.1%	27,404	29,600	10,040	33.9%	-	-	-	
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	2,028,442	1,010,794	49.8%	1,854,262	1,982,970	877,495	44.3%	1,819,879	2,013,941	950,966	47.2%
0200 Employee Benefits	687,787	339,131	49.3%	687,333	650,153	318,031	48.9%	644,530	532,556	86,173	16.2%
0300 Professional/Technical Services	1,000	50	5.0%	(7,669)	1,254	779	62.1%	(3,953)	12,725	3,557	28.0%
0400 Property Services	800	790	98.8%	765	813	-	0.0%	(143)	-	-	
0500 Other Purchased Services	23,360	5,040	21.6%	3,109	18,292	7,557	41.3%	(2,272)	20,589	9,055	44.0%
0600 Supplies	19,588	3,059	15.6%	2,130	26,358	8,878	33.7%	516	28,289	2,877	10.2%
0700 Property	4,352	-	0.0%	(126)	4,096	2,180	53.2%	16,164	18,795	16,078	85.5%
0800 Miscellaneous	10,775	6,637	61.6%	369	14,109	1,112	7.9%	9,483	17,992	12,852	71.4%
3300 Community Services	2,776,103	1,365,502	49.2%	2,540,173	2,698,044	1,216,032	45.1%	2,484,205	2,644,887	1,081,557	40.9%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	657,981	321,690	48.9%	648,360	655,702	281,774	43.0%	661,887	686,133	302,287	44.1%
0200 Employee Benefits	1,750,813	111,598	6.4%	238,483	242,920	113,372	46.7%	236,932	235,515	40,237	17.1%
4300 Architectural & Engineering	2,408,794	433,288	18.0%	886,843	898,622	395,146	44.0%	898,819	921,648	342,524	37.2%
5200 Operating Transfers Out	2,512,675	923,169	36.7%	5,461,710	2,422,113	217,900	9.0%	8,728,806	221,236	1,124,435	508.3%
5300 Contingency	82,684,454	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,149,091,334	493,187,300	42.9%	1,019,884,275	1,130,068,587	464,478,554	41.1%	983,403,280	1,102,001,945	352,720,293	32.0%
Ending Fund Balance	(15,676)	260,558,242		119,207,881	622,599	278,702,016		120,080,560	1,408,905	306,861,087	

As of December 31, 2015

Special Revenue Fund (2) Balance Sheet			
Assets		Liabilities	
Due From Other Funds	25,789,281	Due To Other Funds	(27,519,511)
Accounts Receivable	299,598		
		Total Liabilities	(27,519,511)
Total Assets	26,088,879	Fund Balance	
		Beginning Balance	(10,620,148)
		Revenues	(52,647,561)
		Expenditures	64,698,341
		Total Fund Balance	1,430,632
		Total Liabilities and Fund Balance	(26,088,879)

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	2,750	1,708	62.1%	3,252	1,397	1,888	135.1%	6,808	-	2,395	
1700 Student Fees	52,321	120	0.2%	2,950	68,383	1,910	2.8%	13,972	-	3,861	
1900 Local Grants and Contributions	5,512,285	2,467,821	44.8%	8,435,955	4,475,407	1,663,711	37.2%	9,884,927	5,067,758	1,734,093	34.2%
3200 State Grants	35,788,886	15,162,478	42.4%	34,228,807	33,565,096	15,397,176	45.9%	30,369,472	31,411,615	9,826,186	31.3%
4300 Direct Federal Grants	17,262,769	4,376,063	25.3%	16,232,111	15,695,057	5,652,092	36.0%	17,168,722	15,108,257	5,910,054	39.1%
4500 Federal Grants Through State	73,976,616	27,946,011	37.8%	71,965,654	74,593,805	26,492,267	35.5%	74,630,227	69,471,222	27,386,222	8.5%
4700 Federal Grants Thru Intermediary	1,098,323	395,974	36.1%	905,479	631,688	321,524	50.9%	860,657	664,528	256,925	4121.2%
4810 Medicaid Reimbursement	3,562,534	1,372,731	38.5%	2,038,259	2,048,478	1,149,367	56.1%	1,465,497	-	1,127,322	
5210 Operating Transfers In	2,421,000	924,656	38.2%	2,345,069	2,454,264	219,653	8.9%	1,637,526	252,054	1,115,770	447.3%
Total Revenues	139,677,484	52,647,561	37.7%	136,157,536	133,533,575	50,899,588	38.1%	136,037,808	121,975,434	47,362,828	38.8%
Non-Operating Funds											
Beginning Balance	10,620,148	10,620,148	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	80,717,859	39,592,571	49.1%	72,605,802	81,840,472	33,986,242	41.5%	73,189,783	79,949,356	30,795,620	38.5%
2100 Student Support	5,032,252	2,049,225	40.7%	3,728,451	3,244,671	1,567,414	48.3%	3,828,305	3,951,735	1,588,308	40.2%
2200 Instructional Staff Support	36,794,837	16,303,056	44.3%	43,102,030	33,029,655	12,425,617	37.6%	42,300,306	42,839,035	17,777,091	41.5%
2300 District Administration	210,470	103,727	49.3%	86,339	72,873	37,795	51.9%	30,843	30,549	48,206	157.8%
2400 School Administration	133,825	73,502	54.9%	124,654	146,680	57,925	39.5%	259,438	179,154	145,798	81.4%
2500 Business Support	2,244,443	606,737	27.0%	1,353,317	1,271,209	2,462,303	193.7%	4,876,690	1,688,761	2,066,993	122.4%
2600 Plant Operations & Maintenance	19,900	37,791	189.9%	299,232	25,700	230,093	895.3%	56,205	1,074	17,083	1591.2%
2700 Transportation	1,914,821	1,205,142	62.9%	3,895,603	2,024,350	760,161	37.6%	2,651,666	3,631,988	290,304	8.0%
2900 Other Instruction Support	-	-		-	-	-		10,000	-	10,000	
3100 Food Service	-	-		-	-	-		130,636	208,552	3,065,401	0.0%
3300 Community Services	9,545,974	3,273,382	34.3%	7,245,627	9,057,013	3,186,532	35.2%	7,121,518	7,061,881	-	0.7%
4600 Site Improvement	-	49,436		96,499	-	84,340		365,682	-	49,658	
5200 Operating Transfers Out	3,087,065	1,403,773	45.5%	3,009,041	2,933,826	1,383,308	47.2%	2,806,010	2,998,667	1,149,400	0.0%
Total Expenditures	139,701,446	64,698,341	46.3%	135,546,595	133,646,449	56,181,731	42.0%	137,627,082	142,540,753	57,003,862	40.0%
Ending Fund Balance	10,596,186	(1,430,632)		10,620,148	9,896,333	4,727,064		10,009,207	(8,966,838)	1,957,447	

As of December 31, 2015

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>1,624,896</u>	Due To Other Funds	<u>(420,816)</u>
Total Assets	<u><u>1,624,896</u></u>	Total Liabilities	<u>(420,816)</u>
		Fund Balance	
		Beginning Balance	(611,741)
		Revenues	(1,017,409)
		Expenditures	<u>425,070</u>
		Total Fund Balance	<u>(1,204,080)</u>
		Total Liabilities and Fund Balance	<u><u>(1,624,896)</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>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

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

	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	973,331	973,325	100.0%	649,772	-	-		-	-	-	
1900 Local Grants and Contributions	44,084	44,084	100.0%	69,910	-	-		-	-	-	
Total Revenues	1,017,415	1,017,409	100.0%	719,682	-	-		-	-	-	
Non-Operating Funds											
Beginning Balance	611,741	611,741	100.0%	-	-	-		-	-	-	
District Activity Funds Expenditures											
1100 Instruction	1,676,864	395,785	23.6%	104,204	-	-		-	-	-	
2600 Plant Operations & Maintenance	80,911	29,285	36.2%	3,737	-	-		-	-	-	
Total Expenditures	1,757,775	425,070	24.2%	107,941	-	-		-	-	-	
Ending Fund Balance	(128,619)	1,204,080		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	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 Expenditures	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%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of December 31, 2015

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>16,875,761</u>	Beginning Balance	(243,712)
		Revenues	(33,862,104)
Total Assets	<u><u>16,875,761</u></u>	Expenditures	<u>17,230,055</u>
		Total Fund Balance	<u>(16,875,761)</u>
		Total Liabilities and Fund Balance	<u><u>(16,875,761)</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	33,148,470	Due To Other Funds	<u>(5,205,657)</u>
Due From Other Funds	<u>56,241,282</u>	Total Liabilities	(5,205,657)
Total Assets	<u><u>89,389,752</u></u>		
		Fund Balance	
		Beginning Balance	(92,954,598)
		Revenues	(18,269,876)
		Expenditures	<u>27,040,379</u>
		Total Fund Balance	<u>(84,184,095)</u>
		Total Liabilities and Fund Balance	<u><u>(89,389,752)</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	33,703,962	103.5%	32,147,963	32,143,174	32,147,963	100.0%	31,699,383	31,915,000	31,699,383	99.3%
1900 Local Contributions	200,000	100,693	50.3%	203,801	193,000	101,955	52.8%	203,135	213,000	102,448	48.1%
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	33,862,104	102.8%	32,791,709	32,820,563	32,492,113	99.0%	31,902,518	32,368,000	31,801,831	98.3%
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	17,230,055	52.3%	38,832,168	32,820,563	17,408,508	53.0%	58,830,499	32,368,000	40,354,051	124.7%
Total Expenditures	32,950,714	17,230,055	52.3%	38,832,168	32,820,563	17,408,508	53.0%	58,830,499	32,368,000	40,354,051	124.7%
Ending Fund Balance	243,712	16,875,761		243,712	6,284,171	21,367,776		6,284,171	33,212,152	24,659,932	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	121,703		234,742	-	110,552		165,699	-	59,292	
1900 Local Contributions	-	1,464,527		7,287,205	1,605,101	2,658,125	165.6%	-	-	-	
5100 Bond Proceeds	34,000,000	15,160,000	44.6%	74,380,000	45,093,293	21,630,000	48.0%	78,820,133	50,000,000	-	0.0%
5210 Operating Transfers In	-	1,523,646		15,964,380	-	1,550,811		36,290,028	-	23,166,782	
Total Revenues	34,000,000	18,269,876	53.7%	97,866,327	46,698,394	25,949,489	55.6%	115,275,860	50,000,000	23,226,074	46.5%
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	23,801,788	70.0%	46,146,672	47,216,836	25,917,275	54.9%	47,375,888	50,000,000	28,863,384	57.7%
5100 Debt Service	-	221,743		62,978,892	-	24,286,208		422,430	-	-	
5200 Operating Transfers Out	-	3,016,848		3,603,567	-	3,601,181		4,310,765	-	4,306,975	
Total Expenditures	34,000,000	27,040,379	79.5%	112,729,131	47,216,836	53,804,664	114.0%	52,109,083	50,000,000	33,170,359	66.3%
Ending Fund Balance	92,954,598	84,184,095		92,954,598	107,298,960	79,962,227		107,817,402	44,650,625	34,706,340	

As of December 31, 2015

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(28,432,487)
Expenditures	28,432,487
	<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	10,482,473	Due To Other Funds	(13,694,628)
Due From Other Funds	4,999,196	Bonds Payable	(4,378,081)
Accounts Receivable	74,009	Unfunded Pension Liability	(7,202,663)
Inventory	2,474,899	Deferred Inflows - Pension Investments	<hr/> (804,004)
Equipment, Net of Depreciation	21,203,761		
Deferred Outflows - Pension Contributions	907,118	Total Liabilities	(26,079,375)
	<hr/>		
Total Assets	40,141,455	Fund Balance	
	<hr/> <hr/>	Beginning Balance	(19,036,565)
		Revenues	(25,229,217)
		Expenditures	<hr/> 30,203,702
		Total Fund Balance	<hr/> (14,062,080)
		Total Liabilities and Fund Balance	<hr/> <hr/> (40,141,455)

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	4,041,367	56.1%	8,171,637	7,489,499	3,644,206	48.7%	7,638,789	6,750,638	3,544,226	52.5%
4300 Federal Direct Reimbursements	1,650,000	1,303,962	79.0%	2,603,978	5,860,060	1,307,011	22.3%	2,616,841	-	1,308,420	
5210 Operating Transfers In	41,680,714	23,087,157	55.4%	35,173,067	41,522,263	23,815,028	57.4%	39,632,695	40,978,000	25,799,244	63.0%
Total Revenues	50,530,714	28,432,487	56.3%	45,948,682	54,871,822	28,766,245	52.4%	49,888,325	47,728,638	30,651,890	64.2%
Debt Service Expenditures											
5100 Debt Service	50,530,714	28,432,487	56.3%	45,948,682	54,871,822	28,766,245	52.4%	49,888,325	47,728,638	30,651,890	64.2%
Total Expenditures	50,530,714	28,432,487	56.3%	45,948,682	54,871,822	28,766,245	52.4%	49,888,325	47,728,638	30,651,890	64.2%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	5,143	7,158	139.2%	15,085	18,859	7,460	39.6%	18,859	18,859	9,606	50.9%
1600 Food Sales	7,918,523	2,046,144	25.8%	5,929,215	8,126,200	2,934,718	36.1%	8,115,697	8,735,115	4,058,382	46.5%
1900 Local Contributions	32,647	33,547	102.8%	40,011	143,866	9,170	6.4%	62,701	53,014	38,397	72.4%
3200 State Grants	-	-		462,360	463,098	-	0.0%	463,098	-	-	
3900 On-Behalf Payments	3,471,962	1,651,155	47.6%	3,602,521	-	814,702		1,591,235	-	-	
4500 Federal Grants Through State	58,445,835	21,491,213	36.8%	46,322,798	40,251,697	18,137,851	45.1%	40,323,435	52,792,575	18,692,486	35.4%
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	69,874,109	25,229,217	36.1%	61,839,404	51,535,856	21,903,902	42.5%	56,007,160	64,131,699	22,798,870	35.6%
Non-Operating Funds											
Beginning Balance	19,036,565	19,036,565	100.0%	19,961,219	19,961,219	19,961,219	100.0%	21,957,650	21,957,650	21,957,650	100.0%
Food Service Expenditures											
3100 Food Service Operation	87,423,294	27,900,787	31.9%	62,623,223	85,305,117	26,103,964	30.6%	57,823,370	91,782,501	23,096,343	25.2%
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	2,211,942	55.4%	-	-	-		-	-	-	
Total Expenditures	92,555,440	30,203,702	32.6%	62,764,058	85,445,952	26,215,699	30.7%	58,003,591	92,939,590	23,228,180	25.0%
Ending Fund Balance	(3,644,766)	14,062,080		19,036,565	(13,948,877)	15,649,421		19,961,219	(6,850,241)	21,528,340	

As of December 31, 2015

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	246,184		Unfunded Pension Liability	(120,739)
	Deferred Outflows - Pension Contributions	<u>15,206</u>		Deferred Inflows - Pension Investments	<u>(13,478)</u>
Total Assets		<u><u>261,390</u></u>	Total Liabilities		(134,217)
			Fund Balance		
				Beginning Balance	(112,561)
				Revenues	(212,843)
				Expenditures	<u>198,231</u>
			Total Fund Balance		<u>(127,173)</u>
			Total Liabilities and Fund Balance		<u><u>(261,390)</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		
	Due From Other Funds	61,046		Due To Other Funds	(89,681)
	Deferred Outflows - Pension Contributions	<u>2,731</u>		Unfunded Pension Liability	(21,689)
Total Assets		<u><u>63,778</u></u>		Deferred Inflows - Pension Investments	<u>(2,421)</u>
			Fund Balance		(113,791)
				Beginning Balance	(16,073)
				Revenues	(46,948)
				Expenditures	<u>113,034</u>
			Total Fund Balance		<u>50,013</u>
			Total Liabilities and Fund Balance		<u><u>(63,778)</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	474,278	3,822	0.8%	27,341	417,594	6,736	1.6%	39,613	482,124	21,464	4.5%
3200 State Grants	145,722	186,933	128.3%	518,253	162,249	201,489	124.2%	-	182,189	232,598	127.7%
3900 On-Behalf Payments	47,964	22,088	46.1%	48,192	-	49,556		637,638	-	-	
Total Revenues	667,964	212,843	31.9%	593,786	579,843	257,781	44.5%	677,251	664,313	254,062	38.2%
Non-Operating Funds											
Beginning Balance	112,561	112,561	100.0%	(334)	(334)	(334)	100.0%	34,862	34,862	34,862	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	667,964	198,231	29.7%	480,891	700,000	245,503	35.1%	712,447	820,000	328,264	40.0%
Total Expenditures	667,964	198,231	29.7%	480,891	700,000	245,503	35.1%	712,447	820,000	328,264	40.0%
Ending Fund Balance	112,561	127,173		112,561	(120,491)	11,944		(334)	(120,825)	(39,340)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1700 Student Fees	-	-		-	-	-		450	450	-	0.0%
1800 Daycare Fees	14,096	16,096	114.2%	46,431	43,201	8,700	20.1%	15,176	127,340	9,563	7.5%
1900 Local Contributions	22,955	22,955	100.0%	54,659	54,639	51	0.1%	1,530	1,530	-	0.0%
3900 On-Behalf Payments	9,185	4,397	47.9%	9,594	-	4,776		9,328	-	-	
5210 Operating Transfers In	97,170	3,500	3.6%	24,213	55,268	-	0.0%	69,636	32,602	13,666	41.9%
Total Revenues	143,406	46,948	32.7%	134,897	153,108	13,527	8.8%	96,120	161,922	23,229	14.3%
Non-Operating Funds											
Beginning Balance	16,073	16,073	100.0%	(21,495)	(21,495)	(21,495)	100.0%	(20,145)	(20,145)	(20,145)	100.0%
Enterprise Programs Expenditures											
1100 Instruction	125,854	86,592	68.8%	21,327	37,942	21,276	56.1%	37,942	42,580	18,401	43.2%
2200 Instructional Staff Support	23,531	4,598	19.5%	70,138	59,435	25,562	43.0%	59,435	188,638	27,188	14.4%
2700 Transportation	-	-		830	830	830	100.0%	93	2,010	-	
3300 Community Services	31,473	21,844	69.4%	5,034	-	-		-	-	-	
Total Expenditures	180,858	113,034	62.5%	97,329	98,207	47,668	48.5%	97,470	233,228	45,590	19.5%
Ending Fund Balance	(21,379)	(50,013)		16,073	33,406	(55,636)		(21,495)	(91,451)	(42,506)	

As of December 31, 2015

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	196,304		Due To Other Funds	(32,361)
	Deferred Outflows - Pension Contributions	<u>16,980</u>		Unfunded Pension Liabilities	(134,820)
Total Assets		<u><u>213,284</u></u>		Deferred Inflows - Pension Investments	<u>(15,049)</u>
					(182,230)
			Fund Balance		
				Beginning Balance	(12,029)
				Revenues	(219,114)
				Expenditures	<u>200,089</u>
			Total Fund Balance		<u>(31,054)</u>
			Total Liabilities and Fund Balance		<u><u>(213,284)</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	234,779		Unfunded Pension Liabilities	(216,997)
	Deferred Outflows - Pension Contributions	<u>27,329</u>		Deferred Inflows - Pension Investments	<u>(24,223)</u>
Total Assets		<u><u>262,108</u></u>	Total Liabilities		(241,219.52)
			Fund Balance		
				Beginning Balance	-
				Revenues	(413,896)
				Expenditures	<u>393,008</u>
			Total Fund Balance		<u>(20,888)</u>
			Total Liabilities and Fund Balance		<u><u>(262,108)</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	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	180	180	100.0%	417	426	217	51.0%	443	-	227	
1800 Daycare Fees	449,820	181,021	40.2%	399,442	256,364	247,055	96.4%	454,786	550,000	220,624	40.1%
3900 On-Behalf Payments	77,780	37,913	48.7%	82,719	-	22,040		43,047	-	-	
5210 Operating Transfers In	-	-		-	9,871	9,871	100.0%	526	-	526	
Total Revenues	527,780	219,114	41.5%	482,578	266,660	279,183	104.7%	498,803	550,000	221,377	40.3%
Non-Operating Funds											
Beginning Balance	12,029	12,029	100.0%	99,462	99,462	99,462	100.0%	84,924	84,924	84,924	100.0%
Adult Education Expenditures											
1100 Instruction	13,600	15,065	110.8%	50,567	51,383	21,597	42.0%	31,268	36,854	13,082	35.5%
2200 Instructional Staff Support	509,180	180,037	35.4%	517,691	446,864	218,276	48.8%	447,997	508,146	171,686	33.8%
5200 Operating Transfers Out	5,000	4,987	99.7%	1,753	1,753	1,753	100.0%	5,000	5,000	5,000	100.0%
Total Expenditures	527,780	200,089	37.9%	570,011	500,000	241,626	48.3%	484,265	550,000	189,768	34.5%
Ending Fund Balance	12,029	31,054		12,029	(133,878)	137,019		99,462	84,924	116,533	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	722,574	361,951	50.1%	663,179	714,200	324,214	45.4%	672,725	732,010	388,795	53.1%
3900 On-Behalf Payments	108,593	51,944	47.8%	113,333	-	35,824		69,970	-	-	
5210 Operating Transfers In	-	-		183,099	-	-		-	-	-	
Total Revenues	831,167	413,896	49.8%	959,611	714,200	360,038	50.4%	742,695	732,010	388,795	53.1%
Non-Operating Funds											
Beginning Balance	-	-		(173,684)	(173,684)	(173,684)	100.0%	(195,093)	(195,093)	(195,093)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	831,167	393,008	47.3%	785,927	755,799	325,747	43.1%	721,302	753,464	280,706	37.3%
2200 Instructional Staff Support	-	-		-	1,270	-	0.0%	(16)	5	(16)	-316.0%
Total Expenditures	831,167	393,008	47.3%	785,927	757,069	325,747	43.0%	721,286	753,469	280,690	37.3%
Ending Fund Balance	-	20,888		-	(216,553)	(139,393)		(173,684)	(216,552)	(86,988)	

As of December 31, 2015

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets			Liabilities		
	Cash	1,380,638		Due To Other Funds	(382,366)
	Due From Other Funds	<u>717,212</u>			
Total Assets		<u><u>2,097,850</u></u>		Fund Balance	
				Beginning Balance	(1,909,688)
				Revenues	(308,233)
				Expenditures	<u>502,437</u>
			Total Fund Balance		<u>(1,715,484)</u>
			Total Liabilities and Fund Balance		<u><u>(2,097,850)</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	%	
Trust & Agency Funds													
Trust & Agency Revenues													
1500	Interest Income	34	542	1584.0%	829	140	402	286.9%	646	1,902	1,207	63.4%	
1900	Local Contributions	428,791	307,691	71.8%	1,217,022	1,075,542	512,819	47.7%	891,315	1,407,635	391,410	27.8%	
Total Revenues		428,825	308,233	71.9%	1,217,851	1,075,682	513,221	47.7%	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	1,711,812	502,437	29.4%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%	
Total Expenditures		1,711,812	502,437	29.4%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%	
Ending Fund Balance		626,701	1,715,484		1,909,688	469,391	1,685,544		1,733,339	1,717,337	1,380,377		