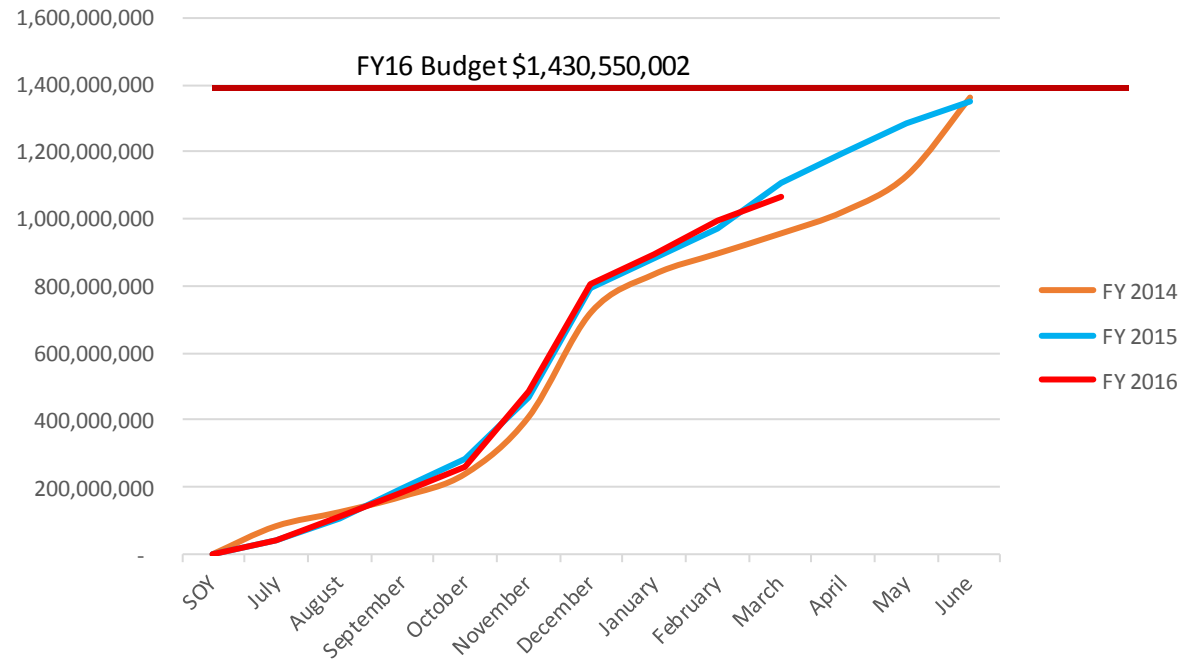
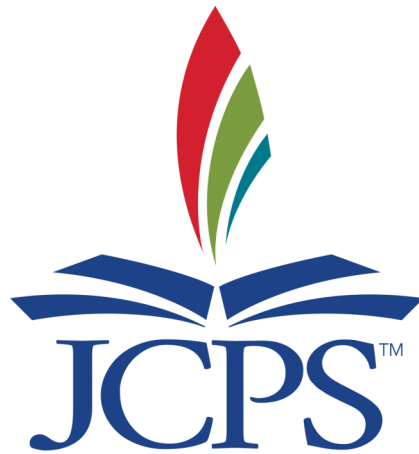
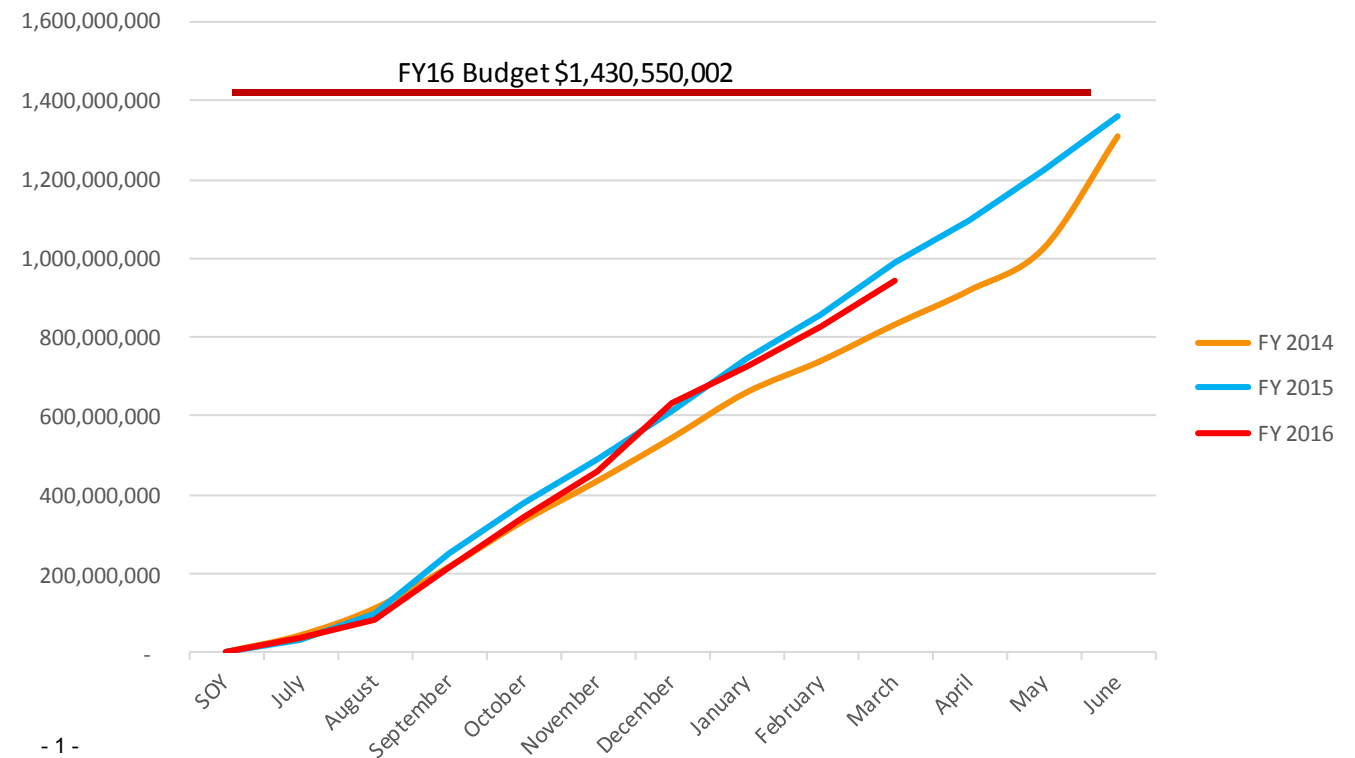


Comparative Revenues by Month (All Funds)



March Financial Report

Comparative Expenditures by Month (All Funds)



JEFFERSON COUNTY PUBLIC SCHOOLS

Monthly Financial Report
Through March 31, 2016

	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	410,395,495	98.4%	397,722,644	397,952,915	393,987,778	99.0%	388,628,855	391,294,000	382,964,891	97.9%
Occupational Taxes	148,215,000	89,430,972	60.3%	139,825,242	140,812,000	81,828,232	58.1%	132,569,312	140,481,000	79,873,949	56.9%
Other Taxes	51,920,531	34,967,977	67.3%	49,482,552	47,820,859	33,221,591	69.5%	46,500,119	48,966,000	32,156,371	65.7%
Local Grants	6,571,827	4,185,414	63.7%	9,722,887	5,724,599	3,067,661	53.6%	10,776,243	6,475,393	4,334,090	66.9%
State Sources											
SEEK Program	267,066,168	199,686,870	74.8%	267,901,401	270,018,985	201,379,170	74.6%	261,949,817	257,785,000	194,533,839	75.5%
Other State Revenues	221,902,764	159,214,695	71.7%	235,648,525	220,261,091	163,375,467	74.2%	207,729,296	209,400,847	26,394,296	12.6%
KSFCC Allocation	7,200,000	7,867,434	109.3%	8,171,637	7,489,499	7,457,212	99.6%	7,638,789	6,750,638	7,613,023	112.8%
Federal Grants	156,888,388	97,351,007	62.1%	142,624,611	147,777,697	94,658,193	64.1%	139,543,372	140,514,576	90,155,177	64.2%
Interest	1,091,347	932,138	85.4%	1,406,086	1,335,531	689,254	51.6%	1,683,901	620,761	550,975	88.8%
Other Sources	96,642,028	61,137,856	63.3%	153,919,784	108,393,591	124,856,014	115.2%	176,965,460	109,509,834	105,938,776	96.7%
Total Revenues	1,374,463,791	1,065,169,858	77.5%	1,406,425,369	1,347,586,767	1,104,520,572	82.0%	1,373,985,163	1,311,798,048	924,515,386	70.5%
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	643,262,691	466,175,854	72.5%	627,060,442	647,257,523	447,868,382	69.2%	600,543,284	618,640,502	337,265,134	54.5%
2100 Student Support	56,027,262	40,111,672	71.6%	53,898,592	54,034,889	38,110,463	70.5%	50,904,422	51,002,382	28,180,939	55.3%
2200 Instructional Staff Support	137,682,199	93,822,616	68.1%	137,183,616	126,947,105	84,685,972	66.7%	126,322,357	129,307,023	73,075,006	56.5%
2300 District Administration	5,068,216	3,074,745	60.7%	4,074,121	3,986,274	2,821,828	70.8%	3,643,084	3,768,505	2,137,707	56.7%
2400 School Administration	90,924,328	62,809,970	69.1%	86,706,811	92,263,872	62,291,420	67.5%	85,727,500	90,278,037	50,321,891	55.7%
2500 Business Support	48,939,290	27,840,872	56.9%	40,124,690	48,456,103	33,599,448	69.3%	42,730,714	43,553,727	27,906,835	64.1%
2600 Plant Operations & Maintenance	122,428,673	76,526,731	62.5%	107,834,439	119,341,080	77,406,614	64.9%	103,957,976	115,157,022	71,909,416	62.4%
2700 Transportation	85,925,951	54,499,494	63.4%	80,816,391	80,498,599	56,710,494	70.4%	85,953,372	91,419,999	55,349,566	60.5%
2900 Other Instruction Support	30,557	23,162	75.8%	27,404	29,600	18,718	63.2%	10,000	-	10,000	
3100 Food Service	89,546,606	42,720,133	47.7%	62,642,114	85,305,117	41,849,555	49.1%	57,954,006	91,882,814	40,495,199	44.1%
3200 Daycare Operations	667,964	305,207	45.7%	480,891	700,000	399,988	57.1%	712,447	820,000	421,145	51.4%
3300 Community Services	14,360,432	7,644,068	53.2%	10,832,336	14,094,783	7,337,221	52.1%	10,665,517	11,300,138	2,511,347	22.2%
4600 Site Improvement	44,427,243	30,003,832	67.5%	47,130,014	48,115,458	46,872,058	97.4%	48,640,389	50,921,648	32,937,842	64.7%
5100 Debt Service	51,668,297	39,809,739	77.0%	109,068,409	55,012,657	101,915,910	185.3%	50,490,976	48,885,727	44,775,763	91.6%
5200 Operating Transfers Out	51,229,705	36,272,661	70.8%	59,609,950	46,879,955	35,848,154	76.5%	83,390,036	44,202,903	63,153,851	142.9%
5300 Contingency	82,684,454	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,524,873,868	981,640,756	64.4%	1,427,490,220	1,497,166,170	1,037,736,226	69.3%	1,351,646,080	1,480,030,756	830,451,641	56.1%
Ending Fund Balance	90,607,038	328,254,098		244,724,996	116,129,884	332,574,193		265,789,847	64,991,921	337,514,509	

As of March 31, 2016

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	294,725,014		Due To Other Funds	(104,146,022)
Investments	63,340,837		Accounts Payable	(164,322)
Accounts Receivable	3,135,955		Accrued Expenditures	(79,990,560)
Due From Other Funds	39,634,514			
Inventory	3,225,025			
			Total Liabilities	(184,300,904)
Total Assets	404,061,346			
			Fund Balance	
			Beginning Balance	(119,207,881)
			Revenues	(838,880,509)
			Expenditures	738,327,948
			Total Fund Balance	(219,760,442)
			Total Liabilities and Fund Balance	(404,061,346)

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	384,395,025	376,691,533	98.0%	365,574,681	365,809,741	361,839,815	98.9%	356,929,472	359,379,000	351,265,508	97.7%
1115 Delinquent Property Taxes	5,500,000	3,158,138	57.4%	5,499,426	5,756,725	3,346,242	58.1%	5,756,726	6,400,000	3,953,538	61.8%
1117 Motor Vehicle Taxes	28,282,326	16,210,448	57.3%	27,259,351	26,219,231	16,633,768	63.4%	25,303,237	25,680,000	16,320,258	63.6%
1119 Franchise Taxes	9,806,898	9,384,890	95.7%	9,136,124	8,155,533	9,135,345	112.0%	7,751,721	7,974,000	7,790,520	97.7%
1131 Occupational License Taxes	148,215,000	89,430,972	60.3%	139,825,242	140,812,000	81,828,232	58.1%	132,569,312	140,481,000	79,873,949	56.9%
1191 Omitted Property Taxes	6,768,000	4,201,622	62.1%	6,024,344	6,117,000	2,542,929	41.6%	6,116,064	7,494,000	2,519,685	33.6%
1280 Revenue in Lieu of Taxes	1,563,307	2,012,879	128.8%	1,563,307	1,572,370	1,563,307	99.4%	1,572,370	1,418,000	1,572,370	110.9%
1300 Tuition	586,509	98,286	16.8%	586,509	791,000	411,140	52.0%	902,489	1,025,000	409,951	40.0%
1510 Interest Income	1,059,000	758,378	71.6%	1,151,761	1,300,000	544,501	41.9%	1,491,445	600,000	450,008	75.0%
1900 Other Local Revenues	1,136,300	1,032,366	90.9%	4,034,360	4,273,400	956,550	22.4%	4,264,507	3,978,000	1,196,180	30.1%
3111 State SEEK Revenues	267,066,168	199,686,870	74.8%	267,901,401	270,018,985	201,379,170	74.6%	261,949,817	257,785,000	194,533,839	75.5%
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	1,165,313	72.7%	1,602,314	1,748,000	1,019,654	58.3%	1,748,117	1,748,000	1,019,792	58.3%
3900 On-Behalf Payments	171,073,931	130,979,486	76.6%	185,420,795	174,872,653	132,529,317	75.8%	163,724,635	166,545,384	-	0.0%
4100 Unrestricted Federal Revenues	5,000	4,728	94.6%	4,959	8,300	4,959	59.7%	8,305	6,000	8,305	138.4%
5220 Indirect Cost Transfers	6,097,895	4,064,600	66.7%	3,009,041	2,865,247	2,099,235	73.3%	2,805,687	2,592,466	1,927,790	74.4%
Total Revenues	1,033,575,659	838,880,509	81.2%	1,019,011,596	1,010,691,185	815,834,164	80.7%	973,257,705	983,410,850	662,841,693	67.4%
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	402,183,761	294,996,428	73.3%	396,844,634	399,964,268	282,411,544	70.6%	384,462,006	388,770,582	263,683,654	67.8%	
0200	Employee Benefits	136,442,888	101,765,871	74.6%	143,137,331	140,274,228	101,253,642	72.2%	129,073,712	127,495,646	12,996,105	10.2%	
0300	Professional/Technical Services	469,065	138,199	29.5%	363,355	514,734	201,136	39.1%	223,375	393,485	157,314	40.0%	
0400	Property Services	356,185	220,948	62.0%	274,863	311,505	167,704	53.8%	304,619	347,904	202,146	58.1%	
0500	Other Purchased Services	782,894	341,165	43.6%	656,923	933,320	369,228	39.6%	571,235	788,882	347,860	44.1%	
0600	Supplies	13,302,185	6,493,962	48.8%	9,126,978	13,659,132	6,847,613	50.1%	9,605,223	14,749,106	7,355,257	49.9%	
0700	Property	2,571,864	1,607,548	62.5%	2,615,266	3,482,846	1,784,621	51.2%	1,808,656	2,390,024	1,322,233	55.3%	
0800	Miscellaneous	2,388,933	58,875	2.5%	473,265	5,431,894	420,635	7.7%	514,163	2,922,619	479,968	16.4%	
1100	Instruction	558,497,775	405,622,996	72.6%	553,492,615	564,571,927	393,456,123	69.7%	526,562,989	537,858,248	286,544,537	53.3%	
Student Support (Attendance, Guidance, Health)													
0100	Salaries	36,692,625	26,544,184	72.3%	35,541,627	36,503,616	25,338,310	69.4%	34,196,888	33,976,510	23,448,482	69.0%	
0200	Employee Benefits	12,244,920	9,134,764	74.6%	12,724,604	12,246,755	8,947,810	73.1%	11,208,425	10,821,316	1,068,885	9.9%	
0300	Professional/Technical Services	1,367,929	1,027,326	75.1%	1,335,783	1,281,773	861,447	67.2%	1,123,862	1,446,457	757,670	52.4%	
0400	Property Services	68,855	64,061	93.0%	68,508	67,232	63,847	95.0%	62,978	64,807	55,743	86.0%	
0500	Other Purchased Services	244,231	100,180	41.0%	212,282	200,543	135,019	67.3%	147,403	206,718	112,025	54.2%	
0600	Supplies	415,759	68,891	16.6%	145,328	330,612	105,824	32.0%	164,089	290,917	100,768	34.6%	
0700	Property	49,042	43,294	88.3%	105,511	120,241	76,514	63.6%	139,178	207,177	58,810	28.4%	
0800	Miscellaneous	34,935	21,438	61.4%	36,499	39,446	22,219	56.3%	33,292	36,745	22,445	61.1%	
2100	Student Support	51,118,296	37,004,138	72.4%	50,170,141	50,790,218	35,550,990	70.0%	47,076,116	47,050,647	25,624,828	54.5%	
Instructional Staff Support (Professional Development, Goal Clarity Coaches)													
0100	Salaries	69,277,506	48,243,837	69.6%	64,028,490	65,174,401	45,325,232	69.5%	58,797,459	62,336,301	40,538,194	65.0%	
0200	Employee Benefits	22,361,798	16,603,803	74.3%	23,167,483	19,885,243	15,707,650	79.0%	19,612,742	17,419,537	2,546,312	14.6%	
0300	Professional/Technical Services	1,376,673	804,128	58.4%	1,511,632	2,269,847	803,627	35.4%	478,201	639,297	264,454	41.4%	
0400	Property Services	64,694	45,046	69.6%	34,391	36,780	28,159	76.6%	22,884	32,372	10,771	33.3%	
0500	Other Purchased Services	485,850	257,916	53.1%	309,034	437,808	187,601	42.9%	373,781	434,736	242,706	55.8%	
0600	Supplies	2,846,612	1,620,996	56.9%	2,444,198	2,860,920	1,645,054	57.5%	2,225,766	2,544,992	1,624,669	63.8%	
0700	Property	2,848,506	1,459,717	51.2%	1,849,847	2,547,282	1,379,677	54.2%	1,943,429	2,235,532	1,276,945	57.1%	
0800	Miscellaneous	262,859	17,328	6.6%	148,683	197,600	116,231	58.8%	60,372	128,432	24,223	18.9%	
2200	Instructional Staff Support	99,524,498	69,052,771	69.4%	93,493,757	93,409,881	65,193,231	69.8%	83,514,634	85,771,199	46,528,274	54.2%	

		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	2,472,924	1,556,965	63.0%	2,421,443	2,380,388	1,676,412	70.4%	2,146,324	2,263,405	1,488,376	65.8%
0200	Employee Benefits	963,320	616,045	64.0%	868,592	700,522	573,689	81.9%	719,730	628,329	159,788	25.4%
0300	Professional/Technical Services	1,173,055	593,810	50.6%	469,820	591,512	340,677	57.6%	529,199	605,868	246,364	40.7%
0400	Property Services	-	-		203	205	-	0.0%	-	-	-	
0500	Other Purchased Services	46,967	23,019	49.0%	62,189	56,698	26,944	47.5%	46,978	50,848	25,320	49.8%
0600	Supplies	97,825	37,749	38.6%	63,348	73,259	42,609	58.2%	75,379	90,688	54,332	59.9%
0700	Property	16,054	6,962	43.4%	6,979	13,643	5,943	43.6%	16,227	18,268	7,672	42.0%
0800	Miscellaneous	87,601	84,722	96.7%	95,208	97,174	95,108	97.9%	78,404	80,550	78,304	97.2%
2300	District Administration	4,857,746	2,919,272	60.1%	3,987,782	3,913,401	2,761,382	70.6%	3,612,240	3,737,956	2,060,156	55.1%
School Administration (Principal's Office)												
0100	Salaries	60,310,539	42,893,600	71.1%	58,904,803	60,183,641	42,321,530	70.3%	58,457,164	59,551,483	40,857,028	68.6%
0200	Employee Benefits	21,349,421	15,426,106	72.3%	21,829,812	22,004,449	15,780,564	71.7%	20,958,935	20,599,121	4,699,254	22.8%
0300	Professional/Technical Services	459,149	313,777	68.3%	258,066	421,709	165,747	39.3%	297,911	360,922	218,442	60.5%
0400	Property Services	387,091	210,542	54.4%	383,070	524,421	234,505	44.7%	351,954	487,556	275,560	56.5%
0500	Other Purchased Services	865,843	565,779	65.3%	730,940	974,425	494,107	50.7%	725,410	957,651	511,323	53.4%
0600	Supplies	5,223,352	2,103,288	40.3%	2,823,746	5,735,857	2,165,868	37.8%	2,831,123	5,814,576	2,202,573	37.9%
0700	Property	2,092,630	1,143,452	54.6%	1,572,295	2,071,109	988,846	47.7%	1,764,766	2,110,683	1,295,412	61.4%
0800	Miscellaneous	104,566	44,223	42.3%	79,426	201,581	51,480	25.5%	80,798	216,891	60,944	28.1%
2400	School Administration	90,792,591	62,700,767	69.1%	86,582,157	92,117,192	62,202,647	67.5%	85,468,062	90,098,883	50,120,536	55.6%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	18,273,047	12,101,098	66.2%	17,621,883	18,751,279	12,513,481	66.7%	17,695,440	18,116,315	12,547,833	69.3%
0200	Employee Benefits	10,427,094	7,237,149	69.4%	8,165,841	8,718,425	6,179,773	70.9%	7,329,219	9,331,874	2,737,772	29.3%
0300	Professional/Technical Services	1,898,043	1,133,788	59.7%	1,120,434	1,864,257	757,341	40.6%	765,049	833,539	544,896	65.4%
0400	Property Services	535,421	177,961	33.2%	341,278	665,889	236,423	35.5%	322,672	517,267	240,282	46.5%
0500	Other Purchased Services	6,968,475	2,963,423	42.5%	4,756,254	5,785,170	4,007,404	69.3%	4,460,720	5,172,412	3,604,630	69.7%
0600	Supplies	1,794,896	366,939	20.4%	1,134,931	2,410,588	536,883	22.3%	2,771,166	2,320,187	1,049,416	45.2%
0700	Property	6,342,857	2,869,336	45.2%	5,288,253	8,634,834	4,062,160	47.0%	5,431,513	5,288,958	3,122,228	59.0%
0800	Miscellaneous	455,014	104,944	23.1%	342,499	354,452	173,895	49.1%	167,636	284,414	120,725	42.4%
2500	Business Support	46,694,847	26,954,638	57.7%	38,771,373	47,184,894	28,467,360	60.3%	37,854,024	41,864,966	23,967,782	57.3%

		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	50,467,828	34,297,528	68.0%	48,197,068	50,849,831	34,252,991	67.4%	48,444,766	50,059,006	34,534,507	69.0%
0200	Employee Benefits	24,354,135	14,554,713	59.8%	20,441,825	22,004,126	15,359,200	69.8%	16,863,342	20,088,801	9,917,198	49.4%
0300	Professional/Technical Services	1,499,448	798,462	53.3%	906,166	1,263,304	614,060	48.6%	1,070,367	1,117,315	521,775	46.7%
0400	Property Services	14,124,456	7,869,007	55.7%	10,470,147	14,353,298	7,751,550	54.0%	10,644,529	14,295,984	7,622,108	53.3%
0500	Other Purchased Services	2,489,984	(53,508)	-2.1%	660,740	2,545,341	(76,645)	-3.0%	717,089	2,614,723	(75,223)	-2.9%
0600	Supplies	27,018,031	17,443,531	64.6%	25,137,131	25,710,448	18,215,705	70.8%	24,747,768	25,115,425	18,412,911	73.3%
0700	Property	2,194,973	1,470,528	67.0%	1,607,586	2,462,030	957,096	38.9%	1,321,222	1,760,622	897,309	51.0%
0800	Miscellaneous	136,638	73,453	53.8%	110,807	127,002	86,449	68.1%	92,689	104,072	60,978	58.6%
2600	Plant Operations & Maintenance	122,285,493	76,453,714	62.5%	107,531,470	119,315,380	77,160,406	64.7%	103,901,771	115,155,948	71,891,563	62.4%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,383,192	31,230,073	72.0%	43,017,665	38,236,751	30,771,115	80.5%	42,250,401	41,818,182	29,592,557	70.8%
0200	Employee Benefits	19,228,513	12,721,415	66.2%	19,003,243	18,254,990	13,505,138	74.0%	19,454,568	18,835,480	8,615,028	45.7%
0300	Professional/Technical Services	142,245	(980,567)	-689.4%	(2,863,009)	165,838	(531,851)	-320.7%	(2,236,758)	425,447	(1,582,787)	-372.0%
0400	Property Services	34,040	6,821	20.0%	10,815	16,575	9,511	57.4%	20,917	38,618	13,898	36.0%
0500	Other Purchased Services	4,146,958	2,048,096	49.4%	3,224,823	4,835,299	2,668,200	55.2%	3,664,652	5,247,811	2,795,137	53.3%
0600	Supplies	12,404,015	7,446,647	60.0%	11,162,927	12,343,170	9,135,977	74.0%	11,656,799	12,174,430	8,840,181	72.6%
0700	Property	5,095,897	782,396	15.4%	3,324,865	4,365,735	337,130	7.7%	8,448,537	8,940,106	4,955,707	55.4%
0800	Miscellaneous	356,066	26,035	7.3%	38,629	255,798	27,822	10.9%	42,496	305,927	31,758	10.4%
2700	Transportation	84,790,926	53,280,916	62.8%	76,919,958	78,474,156	55,923,042	71.3%	83,301,613	87,786,001	53,261,479	60.7%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	29,038	22,176	76.4%	26,193	29,600	17,984	60.8%	-	-	-	
0200	Employee Benefits	1,519	986	64.9%	1,211	-	734		-	-	-	
2900	Other Instruction Support	30,557	23,162	75.8%	27,404	29,600	18,718	63.2%	-	-	-	
Food Service (School Cafeteria Operation)												
0100	Salaries	28,400	-	0.0%	15,871	-	15,871		-	-	-	
0200	Employee Benefits	9,596	-	0.0%	3,021	-	3,021		-	-	-	
0800	Miscellaneous	30,000	-		-	-	-		-	-	-	
3100	Food Service	67,996	-	0.0%	18,892	-	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	2,028,440	1,439,127	70.9%	1,854,262	1,982,972	1,363,132	68.7%	1,819,879	2,013,939	1,415,488	70.3%
0200 Employee Benefits	687,787	515,376	74.9%	687,333	650,153	493,146	75.9%	644,530	532,556	129,824	24.4%
0300 Professional/Technical Services	930	50	5.4%	(7,669)	1,254	1,254	100.0%	(3,953)	12,725	6,797	53.4%
0400 Property Services	800	790	98.8%	765	813	813	100.0%	(143)	-	-	
0500 Other Purchased Services	22,460	6,325	28.2%	3,109	18,292	9,337	51.0%	(2,272)	20,589	10,956	53.2%
0600 Supplies	19,588	5,964	30.4%	2,130	26,358	11,632	44.1%	516	28,289	4,982	17.6%
0700 Property	5,252	1,228	23.4%	(126)	4,096	2,212	54.0%	16,164	18,795	16,941	90.1%
0800 Miscellaneous	10,845	6,637	61.2%	369	14,109	1,337	9.5%	9,483	17,992	12,947	72.0%
3300 Community Services	2,776,102	1,975,497	71.2%	2,540,173	2,698,047	1,882,863	69.8%	2,484,205	2,644,885	1,597,935	60.4%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	676,429	468,564	69.3%	648,360	655,702	455,838	69.5%	661,887	686,133	485,219	70.7%
0200 Employee Benefits	1,750,819	169,861	9.7%	238,483	242,920	177,943	73.3%	236,932	235,515	65,277	27.7%
4300 Architectural & Engineering	2,427,248	638,425	26.3%	886,843	898,622	633,781	70.5%	898,819	921,648	550,496	59.7%
5200 Operating Transfers Out	2,512,675	1,701,652	67.7%	5,461,710	2,422,113	1,694,196	69.9%	8,728,806	221,236	5,198,140	2349.6%
5300 Contingency	82,684,454	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,149,061,204	738,327,948	64.3%	1,019,884,275	1,130,068,586	724,963,631	64.2%	983,403,280	1,102,001,945	567,345,726	51.5%
Ending Fund Balance	14,455	219,760,442		119,207,881	622,599	210,951,093		120,080,560	1,408,905	225,722,102	

As of March 31, 2016

Special Revenue Fund (2) Balance Sheet			
Assets		Liabilities	
Due From Other Funds	23,378,136	Due To Other Funds	(24,223,291)
Accounts Receivable	137,933		
		Total Liabilities	(24,223,291)
Total Assets	23,516,069	Fund Balance	
		Beginning Balance	(10,620,148)
		Revenues	(84,654,509)
		Expenditures	95,981,879
		Total Fund Balance	707,222
		Total Liabilities and Fund Balance	(23,516,069)

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	4,498	3,949	87.8%	3,252	1,397	2,623	187.8%	6,808	-	6,596	
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	5,823,951	3,521,258	60.5%	8,435,955	4,475,407	2,392,266	53.5%	9,884,927	5,067,758	3,942,680	77.8%
3200 State Grants	35,901,214	19,575,898	54.5%	34,228,807	33,565,096	23,451,339	69.9%	30,369,472	31,411,615	20,722,146	66.0%
4300 Direct Federal Grants	17,262,769	8,695,806	50.4%	16,232,111	15,695,057	10,137,752	64.6%	17,168,722	15,108,257	10,893,627	72.1%
4500 Federal Grants Through State	74,270,486	48,972,064	65.9%	71,965,654	74,593,805	44,837,143	60.1%	74,630,227	69,471,222	45,999,725	15.7%
4700 Federal Grants Thru Intermediary	1,098,323	614,387	55.9%	905,479	631,688	579,488	91.7%	860,657	664,528	465,992	6922.2%
4810 Medicaid Reimbursement	3,757,692	1,567,888	41.7%	2,038,259	2,048,478	1,802,113	88.0%	1,465,497	-	1,190,180	
5210 Operating Transfers In	2,421,000	1,703,139	70.3%	2,345,069	2,454,264	1,695,949	69.1%	1,637,526	252,054	1,116,170	472.2%
Total Revenues	140,592,254	84,654,509	60.2%	136,157,536	133,533,575	84,900,583	63.6%	136,037,808	121,975,434	84,340,977	69.1%
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	81,849,147	59,179,282	72.3%	72,605,802	81,840,472	53,807,384	65.7%	73,189,783	79,949,356	50,214,759	62.8%
2100 Student Support	4,908,966	3,107,534	63.3%	3,728,451	3,244,671	2,559,473	78.9%	3,828,305	3,951,735	2,556,111	64.7%
2200 Instructional Staff Support	37,640,646	24,513,323	65.1%	43,102,030	33,029,655	19,112,634	57.9%	42,300,306	42,839,035	26,216,073	61.2%
2300 District Administration	210,470	155,473	73.9%	86,339	72,873	60,446	82.9%	30,843	30,549	77,551	253.9%
2400 School Administration	131,736	109,203	82.9%	124,654	146,680	88,773	60.5%	259,438	179,154	201,355	112.4%
2500 Business Support	2,244,443	886,234	39.5%	1,353,317	1,271,209	5,132,088	403.7%	4,876,690	1,688,761	3,939,053	233.3%
2600 Plant Operations & Maintenance	34,900	42,921	123.0%	299,232	25,700	246,208	958.0%	56,205	1,074	17,853	1662.9%
2700 Transportation	1,135,023	1,218,578	107.4%	3,895,603	2,024,350	786,622	38.9%	2,651,666	3,631,988	2,088,087	57.5%
2900 Other Instruction Support	-	-		-	-	-		10,000	-	10,000	
3100 Food Service	-	-		-	-	-		130,636	208,552	4,724,212	0.0%
3300 Community Services	9,623,185	4,905,725	51.0%	7,245,627	9,057,013	4,893,343	54.0%	7,121,518	7,061,881	-	4.3%
4600 Site Improvement	-	49,436		96,499	-	91,605		365,682	-	303,677	
5200 Operating Transfers Out	3,036,753	1,814,170	59.7%	3,009,041	2,933,826	2,099,235	71.6%	2,806,010	2,998,667	1,928,545	0.0%
Total Expenditures	140,815,269	95,981,879	68.2%	135,546,595	133,646,449	88,877,811	66.5%	137,627,082	142,540,753	92,277,276	64.7%
Ending Fund Balance	10,397,133	(707,222)		10,620,148	9,896,333	6,031,979		10,009,207	(8,966,838)	3,662,182	

As of March 31, 2016

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>1,319,877</u>	Due To Other Funds	<u>(2,547)</u>
Total Assets	<u><u>1,319,877</u></u>	Total Liabilities	<u>(2,547)</u>
		Fund Balance	
		Beginning Balance	(611,741)
		Revenues	(1,387,180)
		Expenditures	<u>681,591</u>
		Total Fund Balance	<u>(1,317,330)</u>
		Total Liabilities and Fund Balance	<u><u>(1,319,877)</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	1,260,125	1,298,578	103.1%	649,772	-	198,273		-	-	-	
1900 Local Grants and Contributions	82,046	88,602	108.0%	69,910	-	12,172		-	-	-	
Total Revenues	1,342,171	1,387,180	103.4%	719,682	-	210,445		-	-	-	
Non-Operating Funds											
Beginning Balance	611,741	611,741	100.0%	-	-	-		-	-	-	
District Activity Funds Expenditures											
1100 Instruction	1,921,057	651,495	33.9%	104,204	-	3,451		-	-	-	
2600 Plant Operations & Maintenance	108,280	30,096	27.8%	3,737	-	-		-	-	-	
Total Expenditures	2,029,337	681,591	33.6%	107,941	-	3,451		-	-	-	
Ending Fund Balance	(75,425)	1,317,330		611,741	-	206,994		-	-	-	
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 March 31, 2016

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	11,079,861	Beginning Balance	(243,712)
Accounts Receivable	<u>-</u>	Revenues	(33,956,822)
		Expenditures	<u>23,120,673</u>
Total Assets	<u><u>11,079,861</u></u>	Total Fund Balance	<u>(11,079,861)</u>
		Total Liabilities and Fund Balance	<u><u>(11,079,861)</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	21,701,504	Due To Other Funds	<u>(3,342,771)</u>
Due From Other Funds	<u>61,457,530</u>	Total Liabilities	(3,342,771)
Total Assets	<u><u>83,159,034</u></u>		
		Fund Balance	
		Beginning Balance	(92,954,598)
		Revenues	(19,416,227)
		Expenditures	<u>32,554,562</u>
		Total Fund Balance	<u>(79,816,263)</u>
		Total Liabilities and Fund Balance	<u><u>(83,159,034)</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	195,411	97.7%	203,801	193,000	194,580	100.8%	203,135	213,000	193,085	90.7%
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	33,956,822	103.1%	32,791,709	32,820,563	32,584,738	99.3%	31,902,518	32,368,000	31,892,468	98.5%
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	23,120,673	70.2%	38,832,168	32,820,563	24,093,253	73.4%	58,830,499	32,368,000	47,410,188	146.5%
Total Expenditures	32,950,714	23,120,673	70.2%	38,832,168	32,820,563	24,093,253	73.4%	58,830,499	32,368,000	47,410,188	146.5%
Ending Fund Balance	243,712	11,079,861		243,712	6,284,171	14,775,656		6,284,171	33,212,152	17,694,432	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	151,354		234,742	-	130,039		165,699	-	78,827	
1900 Local Contributions	-	1,835,859		7,287,205	1,605,101	7,214,007	449.4%	-	-	-	
5100 Bond Proceeds	34,000,000	15,160,000	44.6%	74,380,000	45,093,293	74,380,000	164.9%	78,820,133	50,000,000	33,005,000	66.0%
5210 Operating Transfers In	-	2,269,014		15,964,380	-	3,024,024		36,290,028	-	25,201,833	
Total Revenues	34,000,000	19,416,227	57.1%	97,866,327	46,698,394	84,748,070	181.5%	115,275,860	50,000,000	58,285,660	116.6%
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	42,000,000	29,315,971	69.8%	46,146,672	47,216,836	46,146,672	97.7%	47,375,888	50,000,000	32,083,669	64.2%
5100 Debt Service	-	221,743		62,978,892	-	62,978,892		422,430	-	(195,605)	
5200 Operating Transfers Out	-	3,016,848		3,603,567	-	3,603,567		4,310,765	-	4,306,978	
Total Expenditures	42,000,000	32,554,562	77.5%	112,729,131	47,216,836	112,729,132	238.7%	52,109,083	50,000,000	36,195,042	72.4%
Ending Fund Balance	84,954,598	79,816,263		92,954,598	107,298,960	79,836,340		107,817,402	44,650,625	66,741,243	

As of March 31, 2016

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(38,450,413)
Expenditures	38,450,413
	<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	9,335,830	Due To Other Funds	(13,037,864)
Due From Other Funds	6,444,912	Bonds Payable	(4,378,081)
Accounts Receivable	80,360	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	(25,422,612)
	<hr/>		
Total Assets	40,446,879	Fund Balance	
	<hr/> <hr/>	Beginning Balance	(19,036,565)
		Revenues	(42,095,849)
		Expenditures	<hr/> 46,108,147
		Total Fund Balance	<hr/> (15,024,267)
		Total Liabilities and Fund Balance	<hr/> <hr/> (40,446,879)

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	7,867,434	109.3%	8,171,637	7,489,499	7,457,212	99.6%	7,638,789	6,750,638	7,613,023	112.8%
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	29,279,017	70.2%	35,173,067	41,522,263	29,026,560	69.9%	39,632,695	40,978,000	34,892,836	85.2%
Total Revenues	50,530,714	38,450,413	76.1%	45,948,682	54,871,822	37,790,783	68.9%	49,888,325	47,728,638	43,814,279	91.8%
Debt Service Expenditures											
5100 Debt Service	50,530,714	38,450,413	76.1%	45,948,682	54,871,822	37,790,783	68.9%	49,888,325	47,728,638	43,814,279	91.8%
Total Expenditures	50,530,714	38,450,413	76.1%	45,948,682	54,871,822	37,790,783	68.9%	49,888,325	47,728,638	43,814,279	91.8%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	13,446	16,934	125.9%	15,085	18,859	11,155	59.1%	18,859	18,859	14,006	74.3%
1600 Food Sales	7,918,523	3,293,163	41.6%	5,929,215	8,126,200	4,660,172	57.3%	8,115,697	8,735,115	6,959,917	79.7%
1900 Local Contributions	37,166	37,066	99.7%	40,011	143,866	55,013	38.2%	62,701	53,014	52,897	99.8%
3200 State Grants	-	-		462,360	-	-		463,098	-	-	
3900 On-Behalf Payments	3,471,962	2,551,786	73.5%	3,602,521	-	1,259,084		1,591,235	-	-	
4500 Federal Grants Through State	58,849,117	36,196,900	61.5%	46,322,797	46,470,616	35,994,686	77.5%	40,323,435	52,792,576	30,297,233	57.4%
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	70,290,214	42,095,849	59.9%	61,839,403	57,291,676	41,980,110	73.3%	56,007,160	64,131,699	37,324,053	58.2%
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	89,478,610	42,720,133	47.7%	62,623,222	85,305,117	41,830,663	49.0%	57,823,370	91,674,262	35,770,987	39.0%
5100 Debt Service	1,137,583	1,137,583	100.0%	140,835	140,835	1,146,235	813.9%	180,221	1,157,089	1,157,089	100.0%
5200 Operating Transfers Out	3,994,563	2,250,431	56.3%	-	-	-		-	-	-	
Total Expenditures	94,610,756	46,108,147	48.7%	62,764,057	85,445,952	42,976,898	50.3%	58,003,591	92,831,351	36,928,076	39.8%
Ending Fund Balance	(5,283,977)	15,024,267		19,036,565	(8,193,057)	18,964,431		19,961,219	(6,742,002)	22,353,627	

As of March 31, 2016

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	317,143		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>332,350</u></u>	Total Liabilities		(134,217)
			Fund Balance		
				Beginning Balance	(112,561)
				Revenues	(390,779)
				Expenditures	<u>305,207</u>
			Total Fund Balance		<u>(198,133)</u>
			Total Liabilities and Fund Balance		<u><u>(332,350)</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	34,728		Due To Other Funds	(77,657)
	Deferred Outflows - Pension Contributions	<u>2,731</u>		Unfunded Pension Liability	(21,689)
Total Assets		<u><u>37,460</u></u>		Deferred Inflows - Pension Investments	<u>(2,421)</u>
			Fund Balance		(101,767)
				Beginning Balance	(16,073)
				Revenues	(54,962)
				Expenditures	<u>135,342</u>
			Total Fund Balance		<u>64,307</u>
			Total Liabilities and Fund Balance		<u><u>(37,460)</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	106,594	15,583	14.6%	27,341	61,590	12,291	20.0%	39,613	123,465	33,712	27.3%
3200 State Grants	281,835	341,060	121.0%	518,253	518,253	344,334	66.4%	540,848	540,848	347,358	64.2%
3900 On-Behalf Payments	47,964	34,136	71.2%	48,192	-	76,586		96,790	-	-	
Total Revenues	436,393	390,779	89.5%	593,786	579,843	433,211	74.7%	677,251	664,313	381,070	57.4%
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	305,207	45.7%	480,891	700,000	399,988	57.1%	712,447	820,000	421,145	51.4%
Total Expenditures	667,964	305,207	45.7%	480,891	700,000	399,988	57.1%	712,447	820,000	421,145	51.4%
Ending Fund Balance	(119,010)	198,133		112,561	(120,491)	32,889		(334)	(120,825)	(5,213)	
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	22,450	52.0%	15,176	127,340	11,526	9.1%
1900 Local Contributions	22,955	28,570	124.5%	54,659	54,639	49,326	90.3%	1,530	1,530	10	0.7%
3900 On-Behalf Payments	9,185	6,796	74.0%	9,594	-	7,381		9,328	-	-	
5210 Operating Transfers In	97,170	3,500	3.6%	24,213	55,268	-	0.0%	69,636	88,248	14,467	16.4%
Total Revenues	143,406	54,962	38.3%	134,897	153,108	79,157	51.7%	96,120	217,568	26,003	12.0%
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	122,529	94,730	77.3%	21,327	37,942	24,309	64.1%	37,942	42,580	20,133	47.3%
2200 Instructional Staff Support	26,856	11,530	42.9%	70,138	59,435	34,577	58.2%	59,435	188,638	36,248	19.2%
2700 Transportation	-	-		830	93	830	892.5%	93	2,010	-	
3300 Community Services	31,473	29,082	92.4%	5,034	93	-	0.0%	-	-	-	
Total Expenditures	180,858	135,342	74.8%	97,329	97,563	59,716	61.2%	97,470	233,228	56,381	24.2%
Ending Fund Balance	(21,379)	(64,307)		16,073	34,050	(2,054)		(21,495)	(35,805)	(50,523)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	221,403		Due To Other Funds	(22,082)
	Deferred Outflows - Pension Contributions	<u>16,980</u>		Unfunded Pension Liabilities	(134,820)
Total Assets		<u><u>238,382</u></u>		Deferred Inflows - Pension Investments	<u>(15,049)</u>
					(171,951)
			Fund Balance		
				Beginning Balance	(12,029)
				Revenues	(338,111)
				Expenditures	<u>283,709</u>
			Total Fund Balance		<u>(66,431)</u>
			Total Liabilities and Fund Balance		<u><u>(238,382)</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	224,179		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>251,507</u></u>	Total Liabilities		(241,219.52)
			Fund Balance		
				Beginning Balance	-
				Revenues	(603,908)
				Expenditures	<u>593,621</u>
			Total Fund Balance		<u>(10,287)</u>
			Total Liabilities and Fund Balance		<u><u>(251,507)</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	303	388	128.1%	417	426	322	75.6%	443	-	331	
1800 Fees	305,443	279,130	91.4%	399,442	256,363	371,199	144.8%	454,786	550,000	375,845	68.3%
3900 On-Behalf Payments	77,780	58,593	75.3%	82,719	-	34,062		43,047	-	-	
5210 Operating Transfers In	-	-		-	9,871	-	0.0%	526	-	526	
Total Revenues	383,526	338,111	88.2%	482,578	266,660	405,583	152.1%	498,803	550,000	376,702	68.5%
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	32,580	33,730	103.5%	50,567	51,383	34,967	68.1%	31,268	36,854	20,586	55.9%
2200 Instructional Staff Support	490,200	244,992	50.0%	517,691	446,864	345,530	77.3%	447,997	508,146	294,427	57.9%
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	283,709	53.8%	570,011	500,000	382,250	76.5%	484,265	550,000	320,013	58.2%
Ending Fund Balance	(132,225)	66,431		12,029	(133,878)	122,795		99,462	84,924	141,613	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	700,217	523,630	74.8%	663,179	714,200	478,376	67.0%	672,725	732,010	534,865	73.1%
3900 On-Behalf Payments	108,594	80,278	73.9%	113,333	-	55,365		69,970	-	-	
5210 Operating Transfers In	-	-		183,099	-	-		-	-	-	
Total Revenues	808,811	603,908	74.7%	959,611	714,200	533,741	74.7%	742,695	732,010	534,865	73.1%
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	839,603	593,621	70.7%	785,927	755,799	542,148	71.7%	721,302	753,464	465,119	61.7%
2200 Instructional Staff Support	-	-		-	1,270	-	0.0%	(16)	5	(16)	-320.0%
Total Expenditures	839,603	593,621	70.7%	785,927	757,069	542,148	71.6%	721,286	753,469	465,103	61.7%
Ending Fund Balance	(30,792)	10,287		-	(216,553)	(182,091)		(173,684)	(216,552)	(125,331)	

As of March 31, 2016

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets			Liabilities		
	Cash	1,267,571		Due To Other Funds	(218,347)
	Due From Other Funds	<u>703,389</u>			
Total Assets		<u><u>1,970,960</u></u>		Fund Balance	
				Beginning Balance	(1,909,688)
				Revenues	(576,689)
				Expenditures	<u>733,764</u>
				Total Fund Balance	<u>(1,752,613)</u>
				Total Liabilities and Fund Balance	<u><u>(1,970,960)</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	14,100	1,135	8.0%	829	14,849	614	4.1%	646	1,902	1,207	63.4%
1900 Local Contributions	665,830	575,554	86.4%	1,217,022	1,249,192	663,223	53.1%	891,315	1,407,635	391,410	27.8%
Total Revenues	679,930	576,689	84.8%	1,217,851	1,264,041	663,837	52.5%	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	1,929,671	733,764	38.0%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%
Total Expenditures	1,929,671	733,764	38.0%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%
Ending Fund Balance	659,947	1,752,613		1,909,688	657,750	1,836,161		1,733,339	1,717,337	1,380,377	