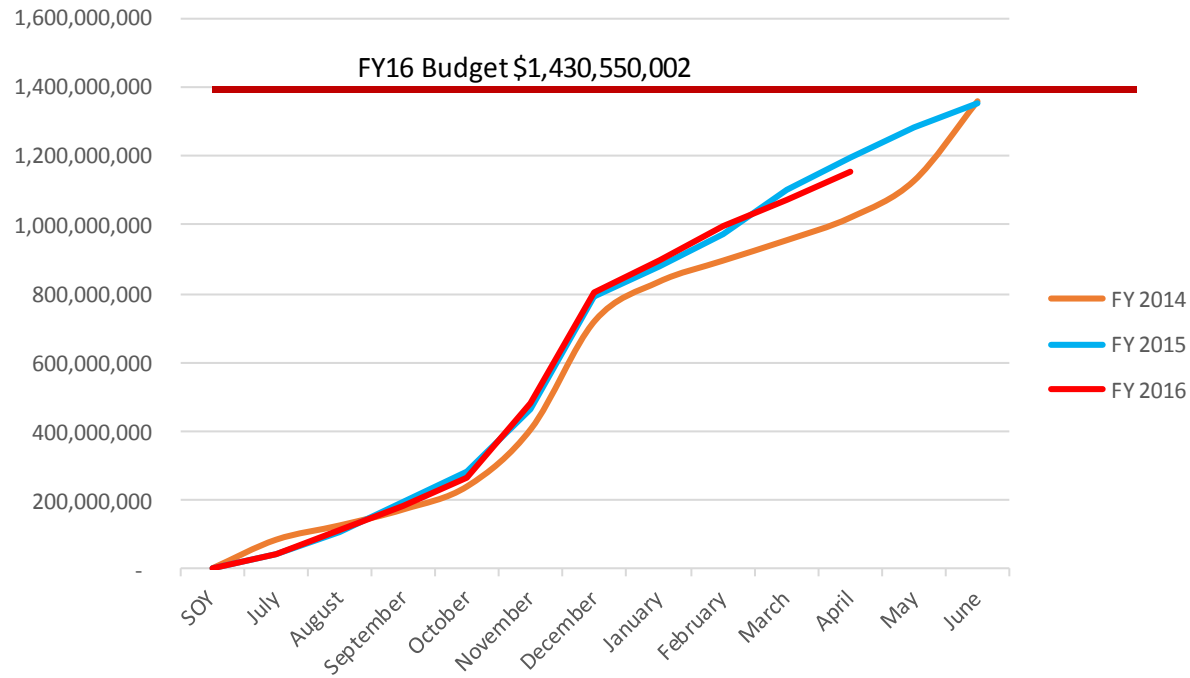
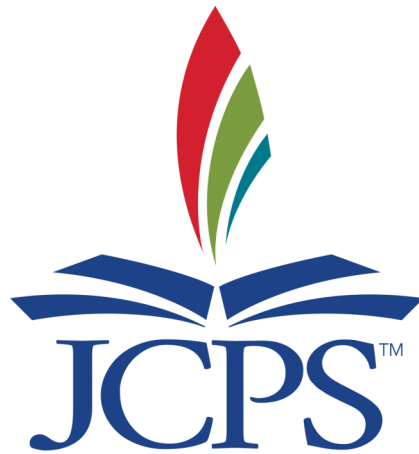
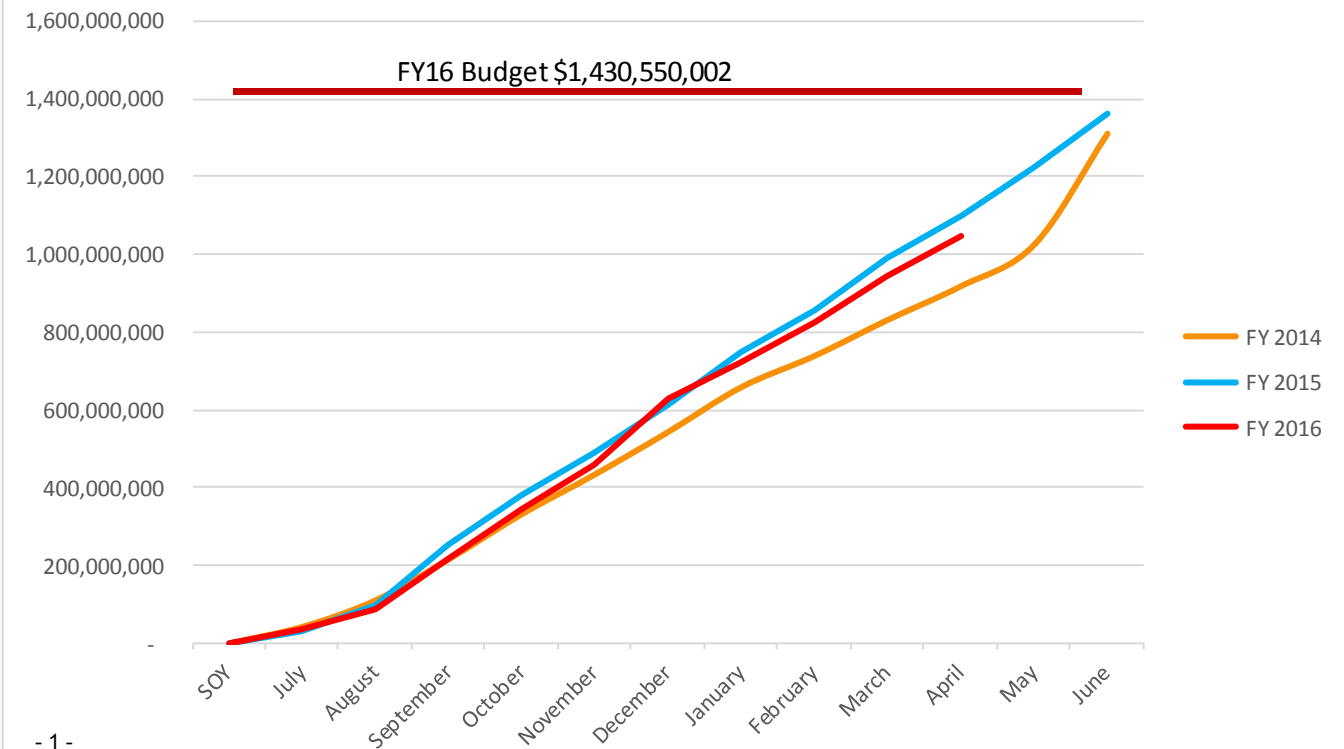


Comparative Revenues by Month (All Funds)



April Financial Report

Comparative Expenditures by Month (All Funds)



JEFFERSON COUNTY PUBLIC SCHOOLS

Monthly Financial Report
Through April 30, 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	416,068,320	99.8%	397,722,644	397,952,915	397,653,900	99.9%	388,628,855	391,294,000	388,578,725	99.3%
Occupational Taxes	148,215,000	102,955,264	69.5%	139,825,242	140,812,000	95,297,480	67.7%	132,569,312	140,481,000	92,077,298	65.5%
Other Taxes	51,920,531	39,487,934	76.1%	49,482,552	47,820,859	38,183,834	79.8%	46,500,119	48,966,000	35,215,278	71.9%
Local Grants	6,731,336	4,693,061	69.7%	9,722,887	5,791,772	3,682,863	63.6%	10,776,243	6,475,393	4,909,324	75.8%
State Sources											
SEEK Program	267,066,168	221,866,345	83.1%	267,901,401	270,018,985	223,553,247	82.8%	261,949,817	257,785,000	217,005,832	84.2%
Other State Revenues	222,448,427	180,743,923	81.3%	235,648,525	220,724,189	184,829,814	83.7%	207,729,296	209,400,847	26,877,356	12.8%
KSFCC Allocation	7,200,000	7,867,384	109.3%	8,171,637	7,489,499	7,624,016	101.8%	7,638,789	6,750,638	7,613,023	112.8%
Federal Grants	157,653,800	113,042,551	71.7%	142,624,611	146,049,161	105,614,752	72.3%	139,543,372	140,514,576	103,130,491	73.4%
Interest	1,098,175	1,060,727	96.6%	1,406,086	1,335,530	675,491	50.6%	1,683,901	620,761	588,632	94.8%
Other Sources	96,589,401	63,267,072	65.5%	153,919,784	108,954,706	137,272,763	126.0%	176,965,460	109,509,835	114,184,855	104.3%
Total Revenues	1,375,888,575	1,151,052,582	83.7%	1,406,425,369	1,346,949,616	1,194,388,161	88.7%	1,373,985,163	1,311,798,049	990,180,814	75.5%
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	655,119,349	519,339,463	79.3%	627,060,442	647,536,552	494,881,135	76.4%	600,543,284	621,030,917	377,955,396	60.9%
2100 Student Support	56,148,955	44,380,847	79.0%	53,898,592	54,628,385	42,144,610	77.1%	50,904,422	51,002,382	31,349,052	61.5%
2200 Instructional Staff Support	135,711,559	103,368,342	76.2%	137,183,616	129,625,870	96,587,103	74.5%	126,322,357	126,916,608	79,598,673	62.7%
2300 District Administration	5,065,526	3,422,648	67.6%	4,074,121	3,986,274	3,122,801	78.3%	3,643,084	3,768,505	2,372,200	62.9%
2400 School Administration	90,954,451	69,146,889	76.0%	86,706,811	92,253,099	68,837,994	74.6%	85,727,500	90,278,038	55,605,014	61.6%
2500 Business Support	48,939,290	30,452,223	62.2%	40,124,690	48,513,566	35,838,679	73.9%	42,730,714	43,553,727	30,090,418	69.1%
2600 Plant Operations & Maintenance	122,700,123	84,522,705	68.9%	107,834,439	119,365,172	86,221,897	72.2%	103,957,976	115,157,021	79,520,656	69.1%
2700 Transportation	86,231,344	61,565,891	71.4%	80,816,391	82,435,623	62,671,665	76.0%	85,953,372	91,419,999	61,078,973	66.8%
2900 Other Instruction Support	30,557	25,662	84.0%	27,404	29,600	20,994	70.9%	10,000	-	10,000	
3100 Food Service	89,546,606	47,753,579	53.3%	62,642,114	85,305,117	45,906,788	53.8%	57,954,006	91,882,814	45,421,808	49.4%
3200 Daycare Operations	667,964	342,375	51.3%	480,891	700,000	436,923	62.4%	712,447	820,000	468,201	57.1%
3300 Community Services	12,984,953	8,465,378	65.2%	10,832,336	14,467,903	8,018,233	55.4%	10,665,517	11,300,140	2,654,235	23.5%
4600 Site Improvement	36,427,243	31,918,232	87.6%	47,130,014	50,172,269	46,943,930	93.6%	48,640,389	50,921,648	34,400,665	67.6%
5100 Debt Service	51,668,297	40,866,769	79.1%	109,068,409	55,012,657	104,260,736	189.5%	50,490,976	48,885,727	45,180,518	92.4%
5200 Operating Transfers Out	51,231,091	38,919,219	76.0%	59,609,950	46,951,907	47,173,135	100.5%	83,390,036	44,202,903	71,102,819	160.9%
5300 Contingency	72,174,419	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,515,601,727	1,084,490,223	71.6%	1,427,490,220	1,505,227,151	1,143,066,625	75.9%	1,351,646,080	1,480,030,757	916,808,628	61.9%
Ending Fund Balance	101,303,963	311,287,355		244,724,996	107,431,752	317,111,383		265,789,847	64,991,921	316,822,950	

As of April 30, 2016

General Fund (1) Balance Sheet

Assets			Liabilities		
	Cash	282,173,633		Due To Other Funds	(104,812,257)
	Investments	58,082,870		Accounts Payable	(164,322)
	Accounts Receivable	2,770,752		Accrued Expenditures	<u>(79,287,682)</u>
	Due From Other Funds	38,763,076			
	Inventory	<u>3,187,794</u>			
			Total Liabilities		(184,264,261)
Total Assets		<u><u>384,978,125</u></u>			
			Fund Balance		
			Beginning Balance		(119,207,881)
			Revenues		(901,058,700)
			Expenditures		<u>819,552,717</u>
			Total Fund Balance		<u>(200,713,864)</u>
			Total Liabilities and Fund Balance		<u><u>(384,978,125)</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	382,364,358	99.5%	365,574,681	365,809,741	365,505,937	99.9%	356,929,472	359,379,000	356,879,342	99.3%
1115 Delinquent Property Taxes	5,500,000	3,327,280	60.5%	5,499,426	5,756,725	3,551,350	61.7%	5,756,726	6,400,000	4,094,730	64.0%
1117 Motor Vehicle Taxes	28,282,326	19,397,402	68.6%	27,259,351	26,219,231	19,852,287	75.7%	25,303,237	25,680,000	19,237,973	74.9%
1119 Franchise Taxes	9,806,898	9,384,890	95.7%	9,136,124	8,155,533	9,136,124	112.0%	7,751,721	7,974,000	7,790,520	97.7%
1131 Occupational License Taxes	148,215,000	102,955,264	69.5%	139,825,242	140,812,000	95,297,480	67.7%	132,569,312	140,481,000	92,077,298	65.5%
1191 Omitted Property Taxes	6,768,000	5,365,484	79.3%	6,024,344	6,117,000	4,080,766	66.7%	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	460,355	44.9%
1510 Interest Income	1,059,000	873,997	82.5%	1,151,761	1,300,000	529,002	40.7%	1,491,445	600,000	478,480	79.7%
1900 Other Local Revenues	1,136,300	1,049,132	92.3%	4,034,360	4,273,400	994,007	23.3%	4,264,507	3,978,000	1,183,633	29.8%
3111 State SEEK Revenues	267,066,168	221,866,345	83.1%	267,901,401	270,018,985	223,553,247	82.8%	261,949,817	257,785,000	217,005,832	84.2%
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	1,310,972	81.8%	1,602,314	1,748,000	1,165,319	66.7%	1,748,117	1,748,000	1,165,457	66.7%
3900 On-Behalf Payments	171,073,931	146,388,838	85.6%	185,420,795	174,872,653	148,121,001	84.7%	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	4,658,847	76.4%	3,009,041	2,865,247	2,390,491	83.4%	2,805,687	2,592,466	2,148,265	82.9%
Total Revenues	1,033,575,659	901,058,700	87.2%	1,019,011,596	1,010,691,185	876,156,417	86.7%	973,257,705	983,410,850	706,622,246	71.9%
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	413,949,201	328,931,136	79.5%	396,844,634	402,059,877	313,567,967	78.0%	384,462,006	391,160,996	296,084,607	75.7%
0200	Employee Benefits	136,540,981	113,800,713	83.3%	143,137,331	140,372,087	113,124,102	80.6%	129,073,712	127,495,646	14,557,799	11.4%
0300	Professional/Technical Services	467,883	166,493	35.6%	363,355	514,734	220,649	42.9%	223,375	393,485	178,314	45.3%
0400	Property Services	358,778	254,672	71.0%	274,863	311,505	198,675	63.8%	304,619	347,904	237,463	68.3%
0500	Other Purchased Services	800,015	385,839	48.2%	656,923	933,320	441,271	47.3%	571,235	788,882	401,506	50.9%
0600	Supplies	13,060,250	6,781,874	51.9%	9,126,978	13,659,132	7,376,727	54.0%	9,605,223	14,749,106	7,787,591	52.8%
0700	Property	2,680,890	1,830,216	68.3%	2,615,266	3,482,846	1,819,444	52.2%	1,808,656	2,390,024	1,428,250	59.8%
0800	Miscellaneous	2,390,153	62,310	2.6%	473,265	5,431,894	422,328	7.8%	514,163	2,922,619	486,293	16.6%
1100	Instruction	570,248,150	452,213,252	79.3%	553,492,615	566,765,394	437,171,162	77.1%	526,562,989	540,248,661	321,161,823	59.4%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	36,697,035	29,230,738	79.7%	35,541,627	36,503,616	27,870,143	76.3%	34,196,888	33,976,510	26,022,423	76.6%
0200	Employee Benefits	12,245,014	10,199,929	83.3%	12,724,604	12,246,755	9,991,560	81.6%	11,208,425	10,821,316	1,189,892	11.0%
0300	Professional/Technical Services	1,659,017	1,159,942	69.9%	1,335,783	1,281,773	979,393	76.4%	1,123,862	1,446,457	866,059	59.9%
0400	Property Services	68,855	61,260	89.0%	68,508	67,232	63,847	95.0%	62,978	64,807	56,674	87.5%
0500	Other Purchased Services	247,631	115,038	46.5%	212,282	200,543	148,583	74.1%	147,403	206,718	124,003	60.0%
0600	Supplies	361,651	100,661	27.8%	145,328	330,612	117,966	35.7%	164,089	290,917	112,062	38.5%
0700	Property	57,029	26,714	46.8%	105,511	120,241	97,633	81.2%	139,178	207,177	78,058	37.7%
0800	Miscellaneous	33,758	21,772	64.5%	36,499	39,446	23,299	59.1%	33,292	36,745	22,590	61.5%
2100	Student Support	51,369,990	40,916,054	79.6%	50,170,141	50,790,217	39,292,423	77.4%	47,076,116	47,050,647	28,471,760	60.5%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	67,153,317	51,631,747	76.9%	64,028,490	63,078,792	48,241,705	76.5%	58,797,459	59,945,887	43,197,861	72.1%
0200	Employee Benefits	22,264,637	18,466,385	82.9%	23,167,483	19,787,384	17,530,806	88.6%	19,612,742	17,419,537	2,759,603	15.8%
0300	Professional/Technical Services	1,381,098	826,427	59.8%	1,511,632	2,269,847	812,783	35.8%	478,201	639,297	298,628	46.7%
0400	Property Services	63,280	48,927	77.3%	34,391	36,780	29,551	80.3%	22,884	32,372	12,217	37.7%
0500	Other Purchased Services	499,093	279,206	55.9%	309,034	437,808	219,537	50.1%	373,781	434,736	266,762	61.4%
0600	Supplies	2,872,067	1,847,879	64.3%	2,444,198	2,860,920	1,775,179	62.0%	2,225,766	2,544,992	1,777,152	69.8%
0700	Property	2,914,355	1,587,665	54.5%	1,849,847	2,547,282	1,530,017	60.1%	1,943,429	2,235,532	1,453,953	65.0%
0800	Miscellaneous	294,053	28,671	9.8%	148,683	197,600	119,457	60.5%	60,372	128,432	28,671	22.3%
2200	Instructional Staff Support	97,441,901	74,716,906	76.7%	93,493,757	91,216,414	70,259,034	77.0%	83,514,634	83,380,784	49,794,846	59.7%

		2015 - 2016 School Year			2014 - 2015 School Year				2013 - 2014 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Administration (Superintendent, Board)												
0100	Salaries	2,473,764	1,737,375	70.2%	2,421,443	2,380,388	1,870,203	78.6%	2,146,324	2,263,405	1,652,737	73.0%
0200	Employee Benefits	963,320	687,572	71.4%	868,592	700,522	639,497	91.3%	719,730	628,329	175,735	28.0%
0300	Professional/Technical Services	1,158,879	661,856	57.1%	469,820	591,512	359,492	60.8%	529,199	605,868	283,056	46.7%
0400	Property Services	-	-		203	205	203	99.3%	-	-	-	
0500	Other Purchased Services	47,467	23,058	48.6%	62,189	56,698	31,488	55.5%	46,978	50,848	25,620	50.4%
0600	Supplies	100,913	48,012	47.6%	63,348	73,259	48,727	66.5%	75,379	90,688	59,617	65.7%
0700	Property	23,112	8,794	38.0%	6,979	13,643	5,943	43.6%	16,227	18,268	11,142	61.0%
0800	Miscellaneous	87,601	84,822	96.8%	95,208	97,174	95,208	98.0%	78,404	80,550	78,404	97.3%
2300	District Administration	4,855,056	3,251,488	67.0%	3,987,782	3,913,401	3,050,762	78.0%	3,612,240	3,737,956	2,286,310	61.2%
School Administration (Principal's Office)												
0100	Salaries	60,330,755	47,015,216	77.9%	58,904,803	60,183,641	46,466,950	77.2%	58,457,164	59,551,483	45,040,179	75.6%
0200	Employee Benefits	21,341,615	17,202,361	80.6%	21,829,812	22,004,449	17,595,648	80.0%	20,958,935	20,599,121	5,212,828	25.3%
0300	Professional/Technical Services	456,518	335,123	73.4%	258,066	421,709	196,944	46.7%	297,911	360,922	229,821	63.7%
0400	Property Services	412,837	227,787	55.2%	383,070	524,421	275,155	52.5%	351,954	487,556	297,712	61.1%
0500	Other Purchased Services	896,243	579,960	64.7%	730,940	974,425	630,498	64.7%	725,410	957,651	551,862	57.6%
0600	Supplies	5,132,127	2,296,726	44.8%	2,823,746	5,735,857	2,432,958	42.4%	2,831,123	5,814,576	2,491,745	42.9%
0700	Property	2,149,365	1,322,221	61.5%	1,572,295	2,071,109	1,089,249	52.6%	1,764,766	2,110,683	1,499,188	71.0%
0800	Miscellaneous	99,011	47,837	48.3%	79,426	201,581	53,070	26.3%	80,798	216,891	63,471	29.3%
2400	School Administration	90,818,472	69,027,230	76.0%	86,582,157	92,117,193	68,740,473	74.6%	85,468,062	90,098,884	55,386,805	61.5%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	18,266,731	13,358,932	73.1%	17,621,883	18,751,279	13,828,884	73.7%	17,695,440	18,116,315	13,880,008	76.6%
0200	Employee Benefits	10,431,866	7,942,553	76.1%	8,165,841	8,718,425	6,813,597	78.2%	7,329,219	9,331,874	2,984,956	32.0%
0300	Professional/Technical Services	1,919,522	1,178,041	61.4%	1,120,434	1,864,257	797,849	42.8%	765,049	833,539	562,925	67.5%
0400	Property Services	534,149	189,656	35.5%	341,278	665,889	257,546	38.7%	322,672	517,267	321,124	62.1%
0500	Other Purchased Services	6,956,202	3,314,502	47.6%	4,756,254	5,785,170	4,114,721	71.1%	4,460,720	5,172,412	3,657,635	70.7%
0600	Supplies	1,754,696	411,759	23.5%	1,134,931	2,410,588	396,783	16.5%	2,771,166	2,320,187	1,113,262	48.0%
0700	Property	6,316,730	2,914,265	46.1%	5,288,253	8,634,834	4,221,055	48.9%	5,431,513	5,288,958	3,366,618	63.7%
0800	Miscellaneous	514,951	135,080	26.2%	342,499	354,452	173,895	49.1%	167,636	284,414	145,099	51.0%
2500	Business Support	46,694,847	29,444,788	63.1%	38,771,373	47,184,894	30,604,331	64.9%	37,854,024	41,864,966	26,031,627	62.2%

		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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	50,580,351	37,986,242	75.1%	48,197,068	50,849,831	37,839,934	74.4%	48,444,766	50,059,006	38,157,187	76.2%
0200	Employee Benefits	24,360,530	16,173,000	66.4%	20,441,825	22,004,126	17,051,609	77.5%	16,863,342	20,088,801	10,958,290	54.5%
0300	Professional/Technical Services	1,498,578	914,979	61.1%	906,166	1,263,304	654,833	51.8%	1,070,367	1,117,315	556,809	49.8%
0400	Property Services	14,219,607	8,548,081	60.1%	10,470,147	14,353,298	8,529,317	59.4%	10,644,529	14,295,984	8,232,462	57.6%
0500	Other Purchased Services	2,477,447	105,541	4.3%	660,740	2,545,341	128,076	5.0%	717,089	2,614,723	96,773	3.7%
0600	Supplies	27,058,181	19,059,637	70.4%	25,137,131	25,710,448	20,499,392	79.7%	24,747,768	25,115,425	20,418,737	81.3%
0700	Property	2,213,109	1,571,722	71.0%	1,607,586	2,462,030	1,186,866	48.2%	1,321,222	1,760,622	1,019,601	57.9%
0800	Miscellaneous	137,605	76,336	55.5%	110,807	127,002	83,237	65.5%	92,689	104,072	62,561	60.1%
2600	Plant Operations & Maintenance	122,545,408	84,435,537	68.9%	107,531,470	119,315,380	85,973,264	72.1%	103,901,771	115,155,947	79,502,421	69.0%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,389,194	34,553,523	79.6%	43,017,665	38,236,751	33,964,921	88.8%	42,250,401	41,818,182	32,947,877	78.8%
0200	Employee Benefits	19,228,513	14,203,478	73.9%	19,003,243	18,254,990	15,079,238	82.6%	19,454,568	18,835,480	9,639,651	51.2%
0300	Professional/Technical Services	137,245	(985,219)	-717.9%	(2,863,009)	165,838	(2,135,173)	-1287.5%	(2,236,758)	425,447	(1,622,088)	-381.3%
0400	Property Services	34,050	10,356	30.4%	10,815	16,575	9,766	58.9%	20,917	38,618	14,770	38.2%
0500	Other Purchased Services	4,146,958	2,893,191	69.8%	3,224,823	4,835,299	2,839,051	58.7%	3,664,652	5,247,811	2,997,097	57.1%
0600	Supplies	12,810,855	8,750,612	68.3%	11,162,927	12,343,170	9,666,107	78.3%	11,656,799	12,174,430	10,005,948	82.2%
0700	Property	4,990,897	876,591	17.6%	3,324,865	4,365,735	227,316	5.2%	8,448,537	8,940,106	4,957,794	55.5%
0800	Miscellaneous	356,066	29,069	8.2%	38,629	255,798	30,703	12.0%	42,496	305,927	35,059	11.5%
2700	Transportation	85,093,778	60,331,601	70.9%	76,919,958	78,474,157	59,681,930	76.1%	83,301,613	87,786,001	58,976,107	67.2%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	29,038	24,563	84.6%	26,193	29,600	20,161	68.1%	-	-	-	
0200	Employee Benefits	1,519	1,099	72.4%	1,211	-	833		-	-	-	
2900	Other Instruction Support	30,557	25,662	84.0%	27,404	29,600	20,994	70.9%	-	-	-	
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	2,028,900	1,576,632	77.7%	1,854,262	1,982,970	1,494,793	75.4%	1,819,879	2,013,941	1,543,726	76.7%
0200 Employee Benefits	687,787	573,590	83.4%	687,333	650,153	548,589	84.4%	644,530	532,556	141,302	26.5%
0300 Professional/Technical Services	200	50	25.0%	(7,669)	1,254	1,254	100.0%	(3,953)	12,725	8,057	63.3%
0400 Property Services	800	790	98.8%	765	813	813	100.0%	(143)	-	-	
0500 Other Purchased Services	17,413	6,510	37.4%	3,109	18,292	11,550	63.1%	(2,272)	20,589	11,570	56.2%
0600 Supplies	22,961	6,524	28.4%	2,130	26,358	11,952	45.3%	516	28,289	5,984	21.2%
0700 Property	7,198	1,228	17.1%	(126)	4,096	2,212	54.0%	16,164	18,795	17,237	91.7%
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	2,776,103	2,171,962	78.2%	2,540,173	2,698,044	2,072,500	76.8%	2,484,205	2,644,887	1,740,823	65.8%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	676,429	521,519	77.1%	648,360	655,702	505,630	77.1%	661,887	686,133	526,267	76.7%
0200 Employee Benefits	1,750,813	190,081	10.9%	238,483	242,920	198,128	81.6%	236,932	235,515	71,450	30.3%
4300 Architectural & Engineering	2,427,243	711,600	29.3%	886,843	898,622	703,758	78.3%	898,819	921,648	597,717	64.9%
5200 Operating Transfers Out	2,512,675	2,306,637	91.8%	5,461,710	2,422,113	1,694,196	69.9%	8,728,806	221,236	5,198,940	2350.0%
5300 Contingency	72,174,419	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,149,056,595	819,552,717	71.3%	1,019,884,275	1,130,068,587	799,283,720	70.7%	983,403,280	1,102,001,945	629,149,180	57.1%
Ending Fund Balance	19,064	200,713,864		119,207,881	622,599	196,953,258		120,080,560	1,408,905	207,699,201	

As of April 30, 2016

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	25,624,753	Due To Other Funds	<u>(23,924,310)</u>
Accounts Receivable	<u>309,780</u>		
		Total Liabilities	(23,924,310)
Total Assets	<u>25,934,533</u>	Fund Balance	
		Beginning Balance	(10,620,148)
		Revenues	(98,900,962)
		Expenditures	<u>107,510,887</u>
		Total Fund Balance	<u>(2,010,223)</u>
		Total Liabilities and Fund Balance	<u>(25,934,533)</u>

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	4,383	97.4%	3,252	1,397	2,623	187.8%	6,808	-	6,786	
1700 Student Fees	52,321	120	0.2%	2,950	68,383	2,898	4.2%	13,972	-	6,816	
1900 Local Grants and Contributions	5,893,989	3,957,196	67.1%	8,435,955	4,475,407	2,690,002	60.1%	9,884,927	5,067,758	4,517,915	89.2%
3200 State Grants	35,901,214	24,672,552	68.7%	34,228,807	33,565,096	28,940,609	86.2%	30,369,472	31,411,615	21,015,228	66.9%
4300 Direct Federal Grants	17,262,769	10,869,247	63.0%	16,232,111	15,695,057	11,366,321	72.4%	17,168,722	15,108,257	12,534,911	83.0%
4500 Federal Grants Through State	74,270,486	54,627,788	73.6%	71,965,654	74,593,805	49,545,948	66.4%	74,630,227	69,471,222	52,257,823	18.0%
4700 Federal Grants Thru Intermediary	1,098,323	699,804	63.7%	905,479	631,688	591,979	93.7%	860,657	664,528	541,296	7863.9%
4810 Medicaid Reimbursement	3,951,552	1,761,749	44.6%	2,038,259	2,048,478	1,902,058	92.9%	1,465,497	-	1,214,624	
5210 Operating Transfers In	2,313,450	2,308,124	99.8%	2,345,069	2,454,264	1,695,949	69.1%	1,637,526	252,054	1,116,970	481.9%
Total Revenues	140,748,602	98,900,962	70.3%	136,157,536	133,533,575	96,738,386	72.4%	136,037,808	121,975,434	93,212,369	76.4%
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	81,842,940	65,560,476	80.1%	72,605,802	79,541,413	57,032,089	71.7%	73,189,783	79,949,356	56,229,745	70.3%
2100 Student Support	4,778,965	3,464,793	72.5%	3,728,451	3,838,168	2,852,187	74.3%	3,828,305	3,951,735	2,877,293	72.8%
2200 Instructional Staff Support	37,762,701	28,372,650	75.1%	43,102,030	37,853,812	25,897,109	68.4%	42,300,306	42,839,035	29,441,722	68.7%
2300 District Administration	210,470	171,161	81.3%	86,339	72,873	72,039	98.9%	30,843	30,549	85,889	281.2%
2400 School Administration	135,979	119,660	88.0%	124,654	135,906	97,522	71.8%	259,438	179,154	218,209	121.8%
2500 Business Support	2,244,443	1,007,434	44.9%	1,353,317	1,328,672	5,234,348	394.0%	4,876,690	1,688,761	4,058,790	240.3%
2600 Plant Operations & Maintenance	39,600	44,579	112.6%	299,232	43,000	248,623	578.2%	56,205	1,074	18,236	1698.5%
2700 Transportation	1,137,566	1,234,290	108.5%	3,895,603	3,961,046	2,988,905	75.5%	2,651,666	3,631,988	2,102,866	57.9%
2900 Other Instruction Support	-	-		-	-	-		10,000	-	10,000	
3100 Food Service	-	-		-	-	-		130,636	208,552	5,214,112	0.0%
3300 Community Services	9,640,068	5,417,040	56.2%	7,245,627	9,430,229	5,384,718	57.1%	7,121,518	7,061,881	-	4.3%
4600 Site Improvement	-	49,436		96,499	-	93,499		365,682	-	303,677	
5200 Operating Transfers Out	3,038,139	2,069,368	68.1%	3,009,041	3,005,778	2,100,664	69.9%	2,806,010	2,998,667	2,149,020	0.0%
Total Expenditures	140,830,871	107,510,887	76.3%	135,546,595	139,210,897	102,001,704	73.3%	137,627,082	142,540,753	102,709,558	72.1%
Ending Fund Balance	10,537,879	2,010,223		10,620,148	4,331,885	4,745,890		10,009,207	(8,966,838)	2,101,292	

As of April 30, 2016

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>1,388,070</u>	Due To Other Funds	<u>(115,811)</u>
Total Assets	<u><u>1,388,070</u></u>	Total Liabilities	(115,811)
		Fund Balance	
		Beginning Balance	(611,741)
		Revenues	(1,457,927)
		Expenditures	<u>797,409</u>
		Total Fund Balance	<u>(1,272,259)</u>
		Total Liabilities and Fund Balance	<u><u>(1,388,070)</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	1,353,231	1,353,225	100.0%	649,772	312,384	309,890	99.2%	-	-	-	
1900 Local Grants and Contributions	104,422	104,702	100.3%	69,910	67,172	67,172	100.0%	-	-	-	
Total Revenues	1,457,653	1,457,927	100.0%	719,682	379,556	377,062	99.3%	-	-	-	
Non-Operating Funds											
Beginning Balance	611,741	611,741	100.0%	-	-	-		-	-	-	
District Activity Funds Expenditures											
1100 Instruction	2,010,997	754,820	37.5%	104,204	415,137	9,035	2.2%	-	-	-	
2600 Plant Operations & Maintenance	115,115	42,589	37.0%	3,737	6,792	10	0.1%	-	-	-	
Total Expenditures	2,126,112	797,409	37.5%	107,941	421,929	9,045	2.1%	-	-	-	
Ending Fund Balance	(56,718)	1,272,259		611,741	(42,373)	368,017	-868.5%	-	-	-	
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 April 30, 2016

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>9,632,585</u>	Beginning Balance	(243,712)
		Revenues	(33,956,822)
Total Assets	<u><u>9,632,585</u></u>	Expenditures	<u>24,567,949</u>
		Total Fund Balance	<u>(9,632,585)</u>
		Total Liabilities and Fund Balance	<u><u>(9,632,585)</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	20,146,738	Due To Other Funds	<u>(3,396,442)</u>
Due From Other Funds	<u>61,279,071</u>	Total Liabilities	(3,396,442)
Total Assets	<u><u>81,425,809</u></u>		
		Fund Balance	
		Beginning Balance	(92,954,598)
		Revenues	(19,470,607)
		Expenditures	<u>34,395,838</u>
		Total Fund Balance	<u>(78,029,367)</u>
		Total Liabilities and Fund Balance	<u><u>(81,425,809)</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	24,567,949	74.6%	38,832,168	32,820,563	35,419,189	107.9%	58,830,499	32,368,000	55,137,881	170.3%
Total Expenditures	32,950,714	24,567,949	74.6%	38,832,168	32,820,563	35,419,189	107.9%	58,830,499	32,368,000	55,137,881	170.3%
Ending Fund Balance	243,712	9,632,585		243,712	6,284,171	3,449,720		6,284,171	33,212,152	9,966,739	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	160,364		234,742	-	130,647		165,699	-	86,315	
1900 Local Contributions	-	1,881,229		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	-	12,824,780		36,290,028	-	33,178,317	
Total Revenues	34,000,000	19,470,607	57.3%	97,866,327	46,698,394	94,549,433	202.5%	115,275,860	50,000,000	66,269,631	132.5%
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	31,157,196	91.6%	46,146,672	49,273,647	46,146,672	93.7%	47,375,888	50,000,000	33,499,271	67.0%
5100 Debt Service	-	221,743		62,978,892	-	62,978,892		422,430	-	(195,605)	
5200 Operating Transfers Out	-	3,016,899		3,603,567	-	3,601,182		4,310,765	-	4,306,978	
Total Expenditures	34,000,000	34,395,838	101.2%	112,729,131	49,273,647	112,726,746	228.8%	52,109,083	50,000,000	37,610,644	75.2%
Ending Fund Balance	92,954,598	78,029,367		92,954,598	105,242,149	89,640,089		107,817,402	44,650,625	73,309,613	

As of April 30, 2016

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(39,507,444)
Expenditures	39,507,444
	<hr/>
Total Fund Balance	-
	<hr/>
Total Liabilities and Fund Balance	-
	<hr/> <hr/>

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

Food Service Enterprise Fund (51) Balance Sheet

Assets		Liabilities	
Cash	11,233,584	Due To Other Funds	(11,821,265)
Due From Other Funds	6,441,758	Bonds Payable	(4,378,081)
Accounts Receivable	30,190	Unfunded Pension Liability	(7,202,663)
Inventory	2,089,338	Deferred Inflows - Pension Investments	<hr/> (804,004)
Equipment, Net of Depreciation	21,203,761		
Deferred Outflows - Pension Contributions	907,118	Total Liabilities	(24,206,013)
	<hr/>		
Total Assets	<hr/> <hr/> 41,905,749	Fund Balance	
		Beginning Balance	(19,036,565)
		Revenues	(50,143,811)
		Expenditures	<hr/> 51,480,640
		Total Fund Balance	<hr/> (17,699,736)
		Total Liabilities and Fund Balance	<hr/> <hr/> (41,905,749)

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	7,867,384	109.3%	8,171,637	7,489,499	7,624,016	101.8%	7,638,789	6,750,638	7,613,023	112.8%
4300 Federal Direct Reimbursements	1,650,000	1,960,325	118.8%	2,603,978	5,860,060	1,959,852	33.4%	2,616,841	-	1,961,966	
5210 Operating Transfers In	41,680,714	29,679,734	71.2%	35,173,067	41,522,263	30,551,742	73.6%	39,632,695	40,978,000	34,644,045	84.5%
Total Revenues	50,530,714	39,507,444	78.2%	45,948,682	54,871,822	40,135,609	73.1%	49,888,325	47,728,638	44,219,034	92.6%
Debt Service Expenditures											
5100 Debt Service	50,530,714	39,507,444	78.2%	45,948,682	54,871,822	40,135,609	73.1%	49,888,325	47,728,638	44,219,034	92.6%
Total Expenditures	50,530,714	39,507,444	78.2%	45,948,682	54,871,822	40,135,609	73.1%	49,888,325	47,728,638	44,219,034	92.6%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	20,188	20,188	100.0%	15,085	18,859	12,177	64.6%	18,859	18,859	15,475	82.1%
1600 Food Sales	7,918,523	3,615,810	45.7%	5,929,215	8,126,200	5,169,549	63.6%	8,115,697	8,735,115	7,084,735	81.1%
1900 Local Contributions	45,841	45,741	99.8%	40,011	143,866	75,588	52.5%	62,701	53,014	62,305	117.5%
3200 State Grants	486,438	486,438	100.0%	462,360	463,098	-	0.0%	463,098	-	-	
3900 On-Behalf Payments	3,471,962	2,851,996	82.1%	3,602,521	-	1,407,212		1,591,235	-	-	
4500 Federal Grants Through State	59,420,670	43,123,638	72.6%	46,322,797	44,742,080	40,248,595	90.0%	40,323,435	52,792,575	34,619,869	65.6%
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	71,363,621	50,143,811	70.3%	61,839,403	56,026,239	46,913,121	83.7%	56,007,160	64,131,699	41,782,384	65.2%
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	47,753,579	53.4%	62,623,222	85,305,117	45,887,896	53.8%	57,823,370	91,674,262	40,207,697	43.9%
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	2,589,479	64.8%	-	-	-		-	-	-	
Total Expenditures	94,610,756	51,480,640	54.4%	62,764,057	85,445,952	47,034,131	55.0%	58,003,591	92,831,351	41,364,785	44.6%
Ending Fund Balance	(4,210,570)	17,699,736		19,036,565	(9,458,494)	19,840,209		19,961,219	(6,742,002)	22,375,249	

As of April 30, 2016

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	355,197		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>370,403</u></u>	Total Liabilities		(134,217)
			Fund Balance		
				Beginning Balance	(112,561)
				Revenues	(466,000)
				Expenditures	<u>342,375</u>
			Total Fund Balance		<u>(236,186)</u>
			Total Liabilities and Fund Balance		<u><u>(370,403)</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	34,221		Due To Other Funds	(97,369)
	Deferred Outflows - Pension Contributions	<u>2,731</u>		Unfunded Pension Liability	(21,689)
Total Assets		<u><u>36,952</u></u>		Deferred Inflows - Pension Investments	<u>(2,421)</u>
			Fund Balance		(121,479)
				Beginning Balance	(16,073)
				Revenues	(58,236)
				Expenditures	<u>158,836</u>
			Total Fund Balance		<u>84,527</u>
			Total Liabilities and Fund Balance		<u><u>(36,952)</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	47,369	17,024	35.9%	27,341	61,590	21,526	35.0%	39,613	123,465	34,232	27.7%
3200 State Grants	341,060	410,824	120.5%	518,253	518,253	403,535	77.9%	540,848	540,848	391,671	72.4%
3900 On-Behalf Payments	47,964	38,152	79.5%	48,192	-	85,596		96,790	-	-	
Total Revenues	436,393	466,000	106.8%	593,786	579,843	510,657	88.1%	677,251	664,313	425,903	64.1%
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	342,375	51.3%	480,891	700,000	436,923	62.4%	712,447	820,000	468,201	57.1%
Total Expenditures	667,964	342,375	51.3%	480,891	700,000	436,923	62.4%	712,447	820,000	468,201	57.1%
Ending Fund Balance	(119,010)	236,185		112,561	(120,491)	73,400		(334)	(120,825)	(7,435)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1700 Student Fees	-	-		-	450	-	0.0%	450	450	-	0.0%
1800 Daycare Fees	14,096	16,096	114.2%	46,431	43,201	38,201	88.4%	15,176	127,340	12,026	9.4%
1900 Local Contributions	22,955	31,045	135.2%	54,659	54,639	54,484	99.7%	1,530	1,530	10	0.7%
3900 On-Behalf Payments	9,185	7,595	82.7%	9,594	-	8,250		9,328	-	-	
5210 Operating Transfers In	97,170	3,500	3.6%	24,213	59,911	-	0.0%	69,636	88,248	14,467	16.4%
Total Revenues	143,406	58,236	40.6%	134,897	158,201	100,935	63.8%	96,120	217,568	26,503	12.2%
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	115,367	94.2%	21,327	24,346	29,283	120.3%	37,942	42,580	20,133	47.3%
2200 Instructional Staff Support	26,856	11,530	42.9%	70,138	91,927	37,879	41.2%	59,435	188,638	39,308	20.8%
2700 Transportation	-	-		830	420	830	197.6%	93	2,010	-	
3300 Community Services	31,473	31,939	101.5%	5,034	-	-		-	-	-	
Total Expenditures	180,858	158,836	87.8%	97,329	116,693	67,992	58.3%	97,470	233,228	59,441	25.5%
Ending Fund Balance	(21,379)	(84,527)		16,073	20,013	11,448		(21,495)	(35,805)	(53,083)	

As of April 30, 2016

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	212,454		Due To Other Funds	(20,815)
	Deferred Outflows - Pension Contributions	<u>16,980</u>		Unfunded Pension Liabilities	(134,820)
Total Assets		<u><u>229,434</u></u>		Deferred Inflows - Pension Investments	<u>(15,049)</u>
					(170,685)
			Fund Balance		
				Beginning Balance	(12,029)
				Revenues	(355,136)
				Expenditures	<u>308,416</u>
			Total Fund Balance		<u>(58,749)</u>
			Total Liabilities and Fund Balance		<u><u>(229,434)</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	235,059		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>262,388</u></u>	Total Liabilities		(241,219.52)
			Fund Balance		
				Beginning Balance	-
				Revenues	(680,542)
				Expenditures	<u>659,374</u>
			Total Fund Balance		<u>(21,168)</u>
			Total Liabilities and Fund Balance		<u><u>(262,388)</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	388	465	119.8%	417	426	357	83.8%	443	-	369	
1800 Daycare Fees	305,358	289,186	94.7%	399,442	500,000	388,445	77.7%	454,786	550,000	439,084	79.8%
3900 On-Behalf Payments	77,780	65,486	84.2%	82,719	-	38,069		43,047	-	-	
5210 Operating Transfers In	-	-		-	9,871	-	0.0%	526	-	526	
Total Revenues	383,526	355,136	92.6%	482,578	510,296	426,870	83.7%	498,803	550,000	439,979	80.0%
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	42,678	36,174	84.8%	50,567	51,383	39,046	76.0%	31,268	36,854	23,168	62.9%
2200 Instructional Staff Support	480,102	267,255	55.7%	517,691	462,447	393,081	85.0%	447,997	508,146	322,813	63.5%
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	308,416	58.4%	570,011	515,583	433,880	84.2%	484,265	550,000	350,981	63.8%
Ending Fund Balance	(132,225)	58,749		12,029	94,175	92,452		99,462	84,924	173,922	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	712,669	590,820	82.9%	663,179	714,200	550,528	77.1%	672,725	732,010	592,680	81.0%
3900 On-Behalf Payments	108,593	89,722	82.6%	113,333	-	61,878		69,970	-	-	
5210 Operating Transfers In	-	-		183,099	-	-		-	-	-	
Total Revenues	821,263	680,542	82.9%	959,611	714,200	612,406	85.7%	742,695	732,010	592,680	81.0%
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	852,055	659,374	77.4%	785,927	738,879	600,521	81.3%	721,302	753,464	520,527	69.1%
2200 Instructional Staff Support	-	-		-	1,270	-	0.0%	(16)	5	(16)	-316.0%
Total Expenditures	852,055	659,374	77.4%	785,927	740,149	600,521	81.1%	721,286	753,469	520,511	69.1%
Ending Fund Balance	(30,792)	21,168		-	(199,633)	(161,799)		(173,684)	(216,552)	(122,924)	

As of April 30, 2016

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets			Liabilities		
	Cash	1,263,264		Due To Other Funds	(269,243)
	Due From Other Funds	<u>703,725</u>			
Total Assets		<u><u>1,966,988</u></u>		Fund Balance	
				Beginning Balance	(1,909,688)
				Revenues	(632,494)
				Expenditures	<u>844,437</u>
			Total Fund Balance		<u>(1,697,745)</u>
			Total Liabilities and Fund Balance		<u><u>(1,966,988)</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	%
14,100	1,331	9.4%	829	14,849	685	4.6%	646	1,902	1,207	63.4%
732,925	631,163	86.1%	1,217,022	1,249,193	925,689	74.1%	891,315	1,407,635	391,410	27.8%
747,025	632,494	84.7%	1,217,851	1,264,041	926,374	73.3%	891,961	1,409,536	392,616	27.9%
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%
537,309	844,437	157.2%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%
537,309	844,437	157.2%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%
2,119,404	1,697,745		1,909,688	657,750	2,098,698		1,733,339	1,717,337	1,380,377	