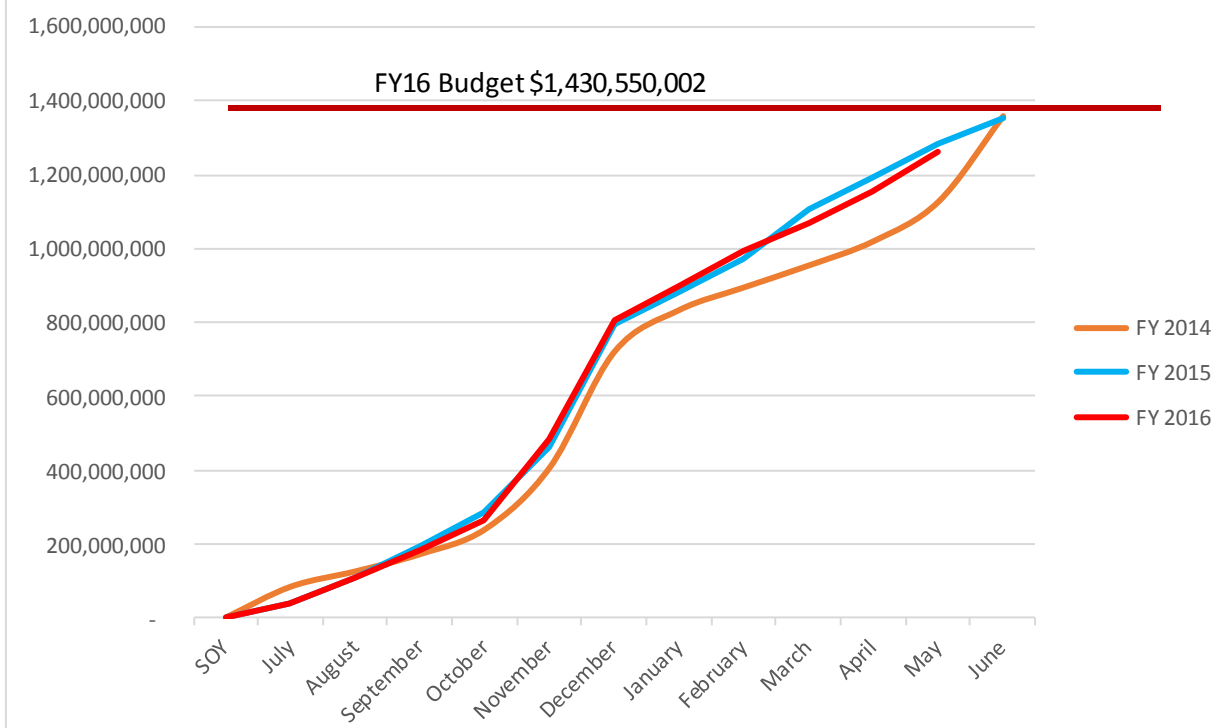
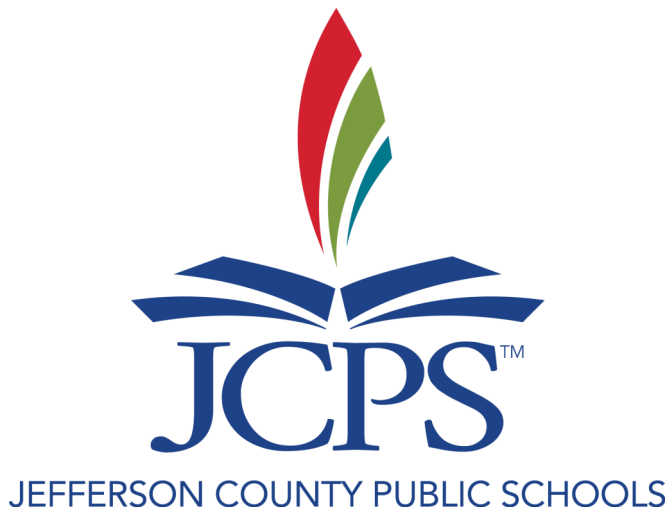
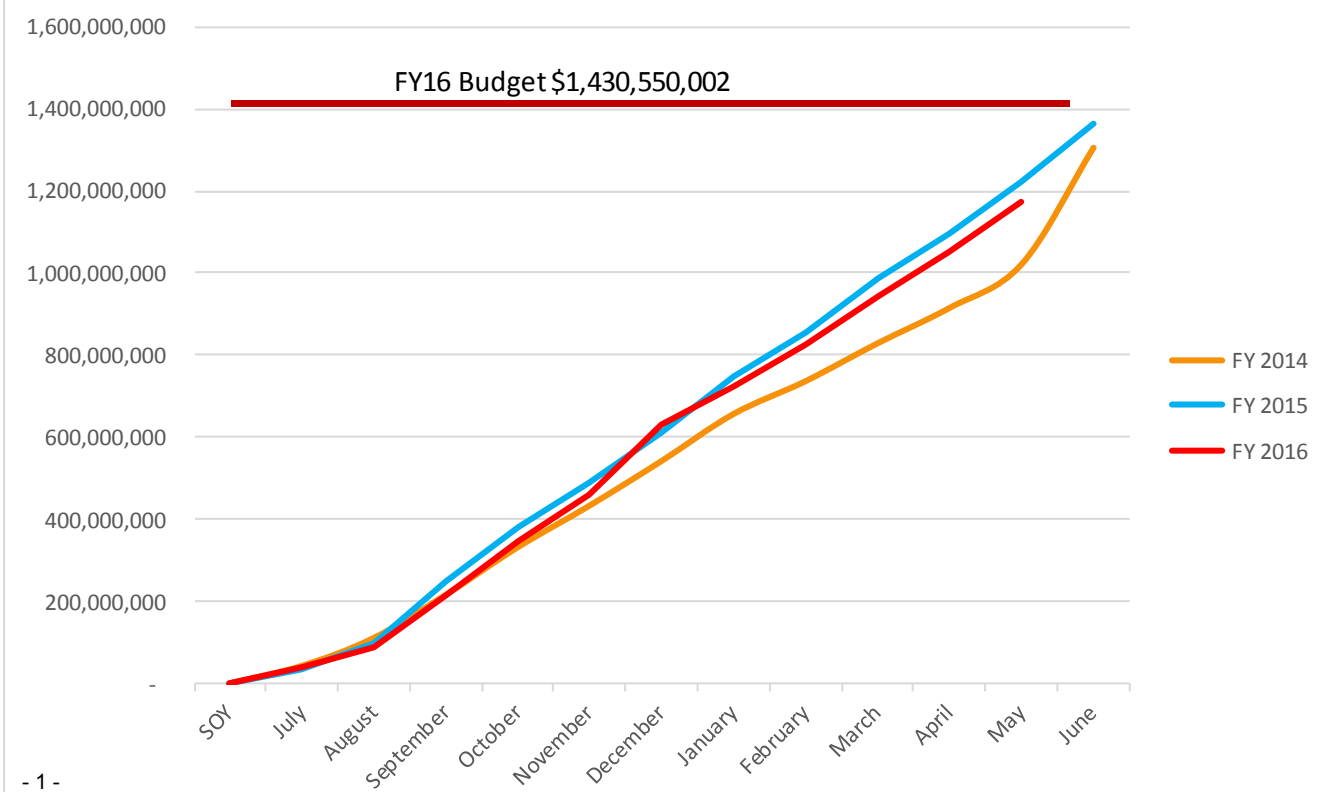


Comparative Revenues by Month (All Funds)



May Financial Report

Comparative Expenditures by Month (All Funds)



Monthly Financial Report
Through May 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	416,206,048	99.8%	397,722,644	397,952,915	397,653,900	99.9%	388,628,855	391,294,000	388,590,899	99.3%
Occupational Taxes	148,215,000	127,958,863	86.3%	139,825,242	140,812,000	115,970,625	82.4%	132,569,312	140,481,000	110,980,973	79.0%
Other Taxes	51,920,531	42,852,006	82.5%	49,482,552	47,820,859	41,637,537	87.1%	46,500,119	48,966,000	39,334,664	80.3%
Local Grants	7,279,939	5,152,785	70.8%	9,722,887	5,794,067	3,862,707	66.7%	10,776,243	6,475,393	6,379,282	98.5%
State Sources											
SEEK Program	267,066,168	244,045,820	91.4%	267,901,401	270,018,985	245,727,324	91.0%	261,949,817	257,785,000	239,477,825	92.9%
Other State Revenues	222,518,191	207,481,189	93.2%	235,648,525	220,261,091	206,322,284	93.7%	207,729,296	209,400,847	34,351,585	16.4%
KSFCC Allocation	7,200,000	9,423,213	130.9%	8,171,637	7,489,499	8,145,503	108.8%	7,638,789	6,750,638	7,613,023	112.8%
Federal Grants	157,459,940	131,975,394	83.8%	142,624,611	147,777,696	120,239,784	81.4%	139,543,372	140,514,576	110,072,056	78.3%
Interest	1,098,251	1,257,923	114.5%	1,406,086	1,335,530	788,675	59.1%	1,683,901	620,761	687,092	110.7%
Other Sources	96,679,455	69,559,420	71.9%	153,919,784	108,827,563	143,448,744	131.8%	176,965,460	109,509,835	163,811,068	149.6%
Total Revenues	1,376,403,212	1,255,912,662	91.2%	1,406,425,369	1,348,090,205	1,283,797,083	95.2%	1,373,985,163	1,311,798,049	1,101,298,466	84.0%
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	654,862,700	583,455,479	89.1%	627,060,442	649,957,364	560,378,452	86.2%	600,543,284	621,030,917	429,487,575	69.2%
2100 Student Support	56,271,425	49,843,720	88.6%	53,898,592	54,034,888	47,196,605	87.3%	50,904,422	51,002,382	35,333,959	69.3%
2200 Instructional Staff Support	135,322,277	114,969,326	85.0%	137,183,616	124,756,303	104,800,799	84.0%	126,322,357	126,916,608	89,418,971	70.5%
2300 District Administration	5,189,792	3,799,470	73.2%	4,074,121	3,986,274	3,422,320	85.9%	3,643,084	3,768,505	2,568,018	68.1%
2400 School Administration	91,084,081	76,709,557	84.2%	86,706,811	92,263,873	76,636,206	83.1%	85,727,500	90,278,038	61,992,179	68.7%
2500 Business Support	49,127,928	32,793,797	66.8%	40,124,690	48,456,103	38,163,679	78.8%	42,730,714	43,553,727	34,544,272	79.3%
2600 Plant Operations & Maintenance	122,761,556	92,726,334	75.5%	107,834,439	119,367,831	94,423,435	79.1%	103,957,976	115,157,021	87,187,683	75.7%
2700 Transportation	86,292,727	68,041,638	78.8%	80,816,391	80,498,927	69,613,485	86.5%	85,953,372	91,419,999	67,813,215	74.2%
2900 Other Instruction Support	30,557	28,940	94.7%	27,404	29,600	24,096	81.4%	10,000	-	10,000	
3100 Food Service	89,546,606	52,580,594	58.7%	62,642,114	85,305,117	50,985,521	59.8%	57,954,006	91,882,814	50,761,785	55.2%
3200 Daycare Operations	709,373	385,329	54.3%	480,891	700,000	480,564	68.7%	712,447	820,000	527,533	64.3%
3300 Community Services	13,311,888	9,543,294	71.7%	10,832,336	14,106,688	9,383,355	66.5%	10,665,517	11,300,140	2,815,562	24.9%
4600 Site Improvement	36,427,243	34,574,537	94.9%	47,130,014	48,115,458	47,017,102	97.7%	48,640,389	50,921,648	35,485,417	69.7%
5100 Debt Service	51,668,297	48,049,825	93.0%	109,068,409	55,012,657	110,044,882	200.0%	50,490,976	48,885,727	48,510,168	99.2%
5200 Operating Transfers Out	51,229,705	44,628,392	87.1%	59,609,950	46,879,955	52,937,111	112.9%	83,390,036	44,202,903	76,903,235	174.0%
5300 Contingency	72,174,419	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,516,010,575	1,212,130,232	80.0%	1,427,490,220	1,497,714,194	1,265,507,611	84.5%	1,351,646,080	1,480,030,757	1,023,359,572	69.1%
Ending Fund Balance	101,409,752	288,507,426		244,724,996	116,085,298	284,079,319		265,789,847	64,991,921	321,389,658	

As of May 31, 2016

General Fund (1) Balance Sheet

Assets					
	Cash	282,779,337	Liabilities		
	Investments	53,082,870		Due To Other Funds	(108,578,627)
	Accounts Receivable	2,485,872		Accounts Payable	(164,322)
	Due From Other Funds	36,029,560		Accrued Expenditures	<u>(96,138,443)</u>
	Inventory	<u>3,371,486</u>			
			Total Liabilities		(204,881,392)
Total Assets		<u><u>377,749,124</u></u>			
			Fund Balance		
				Beginning Balance	(119,207,881)
				Revenues	(968,643,000)
				Expenditures	<u>914,983,149</u>
			Total Fund Balance		<u>(172,867,732)</u>
			Total Liabilities and Fund Balance		<u><u>(377,749,124)</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	382,502,086	99.5%	365,574,681	365,809,741	365,505,937	99.9%	356,929,472	359,379,000	356,891,516	99.3%
1115 Delinquent Property Taxes	5,500,000	3,719,286	67.6%	5,499,426	5,756,725	3,815,449	66.3%	5,756,726	6,400,000	4,295,751	67.1%
1117 Motor Vehicle Taxes	28,282,326	21,587,973	76.3%	27,259,351	26,219,231	22,349,397	85.2%	25,303,237	25,680,000	21,633,627	84.2%
1119 Franchise Taxes	9,806,898	9,444,437	96.3%	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	127,958,863	86.3%	139,825,242	140,812,000	115,970,625	82.4%	132,569,312	140,481,000	110,980,973	79.0%
1191 Omitted Property Taxes	6,768,000	6,087,431	89.9%	6,024,344	6,117,000	4,773,260	78.0%	6,116,064	7,494,000	4,042,396	53.9%
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	138,286	23.6%	586,509	791,000	411,140	52.0%	902,489	1,025,000	521,658	50.9%
1510 Interest Income	1,059,000	1,055,377	99.7%	1,151,761	1,300,000	627,503	48.3%	1,491,445	600,000	568,036	94.7%
1900 Other Local Revenues	1,136,300	1,041,524	91.7%	4,034,360	4,273,400	974,020	22.8%	4,264,507	3,978,000	1,198,411	30.1%
3111 State SEEK Revenues	267,066,168	244,045,820	91.4%	267,901,401	270,018,985	245,727,324	91.0%	261,949,817	257,785,000	239,477,825	92.9%
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	1,456,626	90.9%	1,602,314	1,748,000	1,310,984	75.0%	1,748,117	1,748,000	1,311,122	75.0%
3900 On-Behalf Payments	171,073,931	161,798,189	94.6%	185,420,795	174,872,653	163,712,685	93.6%	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	5,789,494	94.9%	3,009,041	2,865,247	2,633,763	91.9%	2,805,687	2,592,466	2,418,173	93.3%
Total Revenues	1,033,575,659	968,643,000	93.7%	1,019,011,596	1,010,691,185	938,516,477	92.9%	973,257,705	983,410,850	752,710,683	76.5%
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	413,522,176	372,485,682	90.1%	396,844,634	402,059,877	356,149,165	88.6%	384,462,006	391,160,996	337,687,270	86.3%
0200	Employee Benefits	136,541,415	125,850,347	92.2%	143,137,331	140,372,087	125,085,431	89.1%	129,073,712	127,495,646	16,108,679	12.6%
0300	Professional/Technical Services	477,406	225,189	47.2%	363,355	514,734	268,288	52.1%	223,375	393,485	198,644	50.5%
0400	Property Services	361,639	281,261	77.8%	274,863	311,505	244,184	78.4%	304,619	347,904	266,284	76.5%
0500	Other Purchased Services	775,771	461,613	59.5%	656,923	933,320	541,583	58.0%	571,235	788,882	492,054	62.4%
0600	Supplies	12,873,611	7,310,005	56.8%	9,126,978	13,659,132	7,897,027	57.8%	9,605,223	14,749,106	8,475,038	57.5%
0700	Property	2,807,988	1,919,446	68.4%	2,615,266	3,482,846	2,147,532	61.7%	1,808,656	2,390,024	1,523,807	63.8%
0800	Miscellaneous	2,385,931	92,679	3.9%	473,265	5,431,894	428,607	7.9%	514,163	2,922,619	489,799	16.8%
1100	Instruction	569,745,937	508,626,222	89.3%	553,492,615	566,765,394	492,761,818	86.9%	526,562,989	540,248,661	365,241,574	67.6%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	36,688,261	32,717,256	89.2%	35,541,627	36,503,616	31,289,116	85.7%	34,196,888	33,976,510	29,338,084	86.3%
0200	Employee Benefits	12,248,224	11,265,006	92.0%	12,724,604	12,246,755	11,033,543	90.1%	11,208,425	10,821,316	1,306,210	12.1%
0300	Professional/Technical Services	1,655,123	1,443,809	87.2%	1,335,783	1,281,773	1,152,403	89.9%	1,123,862	1,446,457	984,610	68.1%
0400	Property Services	65,738	55,799	84.9%	68,508	67,232	63,997	95.2%	62,978	64,807	59,664	92.1%
0500	Other Purchased Services	235,330	126,469	53.7%	212,282	200,543	163,020	81.3%	147,403	206,718	133,152	64.4%
0600	Supplies	366,568	157,997	43.1%	145,328	330,612	115,905	35.1%	164,089	290,917	135,166	46.5%
0700	Property	75,154	27,114	36.1%	105,511	120,241	98,013	81.5%	139,178	207,177	91,668	44.2%
0800	Miscellaneous	28,061	23,605	84.1%	36,499	39,446	31,790	80.6%	33,292	36,745	24,925	67.8%
2100	Student Support	51,362,459	45,817,056	89.2%	50,170,141	50,790,217	43,947,787	86.5%	47,076,116	47,050,647	32,073,479	68.2%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	66,980,118	58,128,840	86.8%	64,028,490	63,078,792	54,298,008	86.1%	58,797,459	59,945,887	48,728,810	81.3%
0200	Employee Benefits	22,263,385	20,405,799	91.7%	23,167,483	19,787,384	19,360,644	97.8%	19,612,742	17,419,537	3,033,130	17.4%
0300	Professional/Technical Services	1,385,148	1,014,829	73.3%	1,511,632	2,269,847	1,070,962	47.2%	478,201	639,297	427,411	66.9%
0400	Property Services	76,486	49,172	64.3%	34,391	36,780	29,971	81.5%	22,884	32,372	12,635	39.0%
0500	Other Purchased Services	479,861	330,200	68.8%	309,034	437,808	250,239	57.2%	373,781	434,736	290,987	66.9%
0600	Supplies	2,881,806	2,001,696	69.5%	2,444,198	2,860,920	1,944,884	68.0%	2,225,766	2,544,992	1,969,415	77.4%
0700	Property	2,937,679	1,722,632	58.6%	1,849,847	2,547,282	1,623,999	63.8%	1,943,429	2,235,532	1,653,288	74.0%
0800	Miscellaneous	170,211	46,952	27.6%	148,683	197,600	130,090	65.8%	60,372	128,432	39,749	30.9%
2200	Instructional Staff Support	97,174,694	83,700,121	86.1%	93,493,757	91,216,414	78,708,796	86.3%	83,514,634	83,380,784	56,155,426	67.3%

		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	%
District Administration (Superintendent, Board)												
0100	Salaries	2,490,977	1,920,317	77.1%	2,421,443	2,380,388	2,063,235	86.7%	2,146,324	2,263,405	1,799,344	79.5%
0200	Employee Benefits	963,320	759,230	78.8%	868,592	700,522	705,100	100.7%	719,730	628,329	190,453	30.3%
0300	Professional/Technical Services	1,258,770	752,425	59.8%	469,820	591,512	382,239	64.6%	529,199	605,868	298,940	49.3%
0400	Property Services	210	-	0.0%	203	205	203	99.3%	-	-	-	
0500	Other Purchased Services	49,352	28,606	58.0%	62,189	56,698	36,295	64.0%	46,978	50,848	31,759	62.5%
0600	Supplies	99,760	56,035	56.2%	63,348	73,259	55,586	75.9%	75,379	90,688	63,399	69.9%
0700	Property	23,832	9,860	41.4%	6,979	13,643	5,943	43.6%	16,227	18,268	11,501	63.0%
0800	Miscellaneous	93,101	85,002	91.3%	95,208	97,174	95,208	98.0%	78,404	80,550	78,404	97.3%
2300	District Administration	4,979,322	3,611,474	72.5%	3,987,782	3,913,401	3,343,810	85.4%	3,612,240	3,737,956	2,473,799	66.2%
School Administration (Principal's Office)												
0100	Salaries	60,521,257	52,295,481	86.4%	58,904,803	60,183,641	51,851,176	86.2%	58,457,164	59,551,483	50,345,887	84.5%
0200	Employee Benefits	21,342,034	18,977,092	88.9%	21,829,812	22,004,449	19,414,307	88.2%	20,958,935	20,599,121	5,721,132	27.8%
0300	Professional/Technical Services	474,980	372,822	78.5%	258,066	421,709	220,726	52.3%	297,911	360,922	264,439	73.3%
0400	Property Services	417,467	253,742	60.8%	383,070	524,421	321,772	61.4%	351,954	487,556	320,643	65.8%
0500	Other Purchased Services	918,586	683,830	74.4%	730,940	974,425	679,747	69.8%	725,410	957,651	657,970	68.7%
0600	Supplies	4,986,056	2,468,811	49.5%	2,823,746	5,735,857	2,657,269	46.3%	2,831,123	5,814,576	2,724,629	46.9%
0700	Property	2,175,141	1,468,631	67.5%	1,572,295	2,071,109	1,311,409	63.3%	1,764,766	2,110,683	1,649,824	78.2%
0800	Miscellaneous	116,824	54,067	46.3%	79,426	201,581	69,401	34.4%	80,798	216,891	68,736	31.7%
2400	School Administration	90,952,345	76,574,476	84.2%	86,582,157	92,117,193	76,525,807	83.1%	85,468,062	90,098,884	61,753,260	68.5%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	18,156,638	14,652,008	80.7%	17,621,883	18,751,279	15,146,272	80.8%	17,695,440	18,116,315	15,229,385	84.1%
0200	Employee Benefits	10,731,866	8,330,713	77.6%	8,165,841	8,718,425	7,464,255	85.6%	7,329,219	9,331,874	3,238,451	34.7%
0300	Professional/Technical Services	1,907,495	1,284,834	67.4%	1,120,434	1,864,257	929,779	49.9%	765,049	833,539	633,688	76.0%
0400	Property Services	475,045	(793,208)	-167.0%	341,278	665,889	270,646	40.6%	322,672	517,267	324,932	62.8%
0500	Other Purchased Services	6,808,189	3,583,825	52.6%	4,756,254	5,785,170	4,168,736	72.1%	4,460,720	5,172,412	6,141,037	118.7%
0600	Supplies	1,865,603	461,340	24.7%	1,134,931	2,410,588	366,351	15.2%	2,771,166	2,320,187	1,171,680	50.5%
0700	Property	6,424,189	4,011,710	62.4%	5,288,253	8,634,834	4,335,171	50.2%	5,431,513	5,288,958	3,410,228	64.5%
0800	Miscellaneous	514,460	146,356	28.4%	342,499	354,452	176,353	49.8%	167,636	284,414	163,961	57.6%
2500	Business Support	46,883,485	31,677,578	67.6%	38,771,373	47,184,894	32,857,563	69.6%	37,854,024	41,864,966	30,313,361	72.4%

		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	50,521,798	41,684,386	82.5%	48,197,068	50,849,831	41,574,139	81.8%	48,444,766	50,059,006	41,919,885	83.7%
0200	Employee Benefits	24,360,601	17,778,746	73.0%	20,441,825	22,004,126	18,744,722	85.2%	16,863,342	20,088,801	11,999,025	59.7%
0300	Professional/Technical Services	1,474,139	952,131	64.6%	906,166	1,263,304	766,734	60.7%	1,070,367	1,117,315	767,772	68.7%
0400	Property Services	14,433,081	9,395,569	65.1%	10,470,147	14,353,298	9,112,793	63.5%	10,644,529	14,295,984	8,761,869	61.3%
0500	Other Purchased Services	2,463,805	254,900	10.3%	660,740	2,545,341	265,768	10.4%	717,089	2,614,723	276,904	10.6%
0600	Supplies	27,008,153	20,798,734	77.0%	25,137,131	25,710,448	22,260,564	86.6%	24,747,768	25,115,425	22,274,914	88.7%
0700	Property	2,209,351	1,690,954	76.5%	1,607,586	2,462,030	1,356,981	55.1%	1,321,222	1,760,622	1,084,398	61.6%
0800	Miscellaneous	137,151	79,400	57.9%	110,807	127,002	90,002	70.9%	92,689	104,072	73,179	70.3%
2600	Plant Operations & Maintenance	122,608,080	92,634,819	75.6%	107,531,470	119,315,380	94,171,704	78.9%	103,901,771	115,155,947	87,157,947	75.7%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,430,872	38,618,965	88.9%	43,017,665	38,236,751	38,075,098	99.6%	42,250,401	41,818,182	37,006,558	88.5%
0200	Employee Benefits	19,242,826	15,701,813	81.6%	19,003,243	18,254,990	16,673,651	91.3%	19,454,568	18,835,480	10,670,633	56.7%
0300	Professional/Technical Services	138,450	(1,021,064)	-737.5%	(2,863,009)	165,838	(2,153,272)	-1298.4%	(2,236,758)	425,447	(1,661,455)	-390.5%
0400	Property Services	31,300	10,605	33.9%	10,815	16,575	9,921	59.9%	20,917	38,618	17,900	46.4%
0500	Other Purchased Services	4,157,398	3,031,897	72.9%	3,224,823	4,835,299	2,950,742	61.0%	3,664,652	5,247,811	3,417,824	65.1%
0600	Supplies	13,023,561	9,507,848	73.0%	11,162,927	12,343,170	10,785,180	87.4%	11,656,799	12,174,430	11,217,010	92.1%
0700	Property	4,843,605	895,389	18.5%	3,324,865	4,365,735	231,684	5.3%	8,448,537	8,940,106	4,966,710	55.6%
0800	Miscellaneous	289,693	30,005	10.4%	38,629	255,798	33,847	13.2%	42,496	305,927	35,059	11.5%
2700	Transportation	85,157,704	66,775,458	78.4%	76,919,958	78,474,157	66,606,851	84.9%	83,301,613	87,786,001	65,670,238	74.8%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	29,038	27,727	95.5%	26,193	29,600	23,168	78.3%	-	-	-	
0200	Employee Benefits	1,519	1,213	79.8%	1,211	-	928		-	-	-	
2900	Other Instruction Support	30,557	28,940	94.7%	27,404	29,600	24,096	81.4%	-	-	-	
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	2,030,487	1,733,909	85.4%	1,854,262	1,982,970	1,647,176	83.1%	1,819,879	2,013,941	1,690,452	83.9%
0200 Employee Benefits	687,787	631,651	91.8%	687,333	650,153	603,986	92.9%	644,530	532,556	152,259	28.6%
0300 Professional/Technical Services	350	200	57.1%	(7,669)	1,254	1,254	100.0%	(3,953)	12,725	8,907	70.0%
0400 Property Services	800	790	98.8%	765	813	813	100.0%	(143)	-	-	
0500 Other Purchased Services	12,479	11,589	92.9%	3,109	18,292	12,594	68.9%	(2,272)	20,589	13,308	64.6%
0600 Supplies	21,545	12,573	58.4%	2,130	26,358	12,558	47.6%	516	28,289	6,726	23.8%
0700 Property	7,142	4,096	57.4%	(126)	4,096	3,647	89.0%	16,164	18,795	17,551	93.4%
0800 Miscellaneous	15,513	6,637	42.8%	369	14,109	1,337	9.5%	9,483	17,992	12,947	72.0%
3300 Community Services	2,776,102	2,401,444	86.5%	2,540,173	2,698,044	2,283,366	84.6%	2,484,205	2,644,887	1,902,149	71.9%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	676,429	573,791	84.8%	648,360	655,702	555,623	84.7%	661,887	686,133	574,082	83.7%
0200 Employee Benefits	1,750,813	210,230	12.0%	238,483	242,920	218,308	89.9%	236,932	235,515	77,876	33.1%
4300 Architectural & Engineering	2,427,243	784,021	32.3%	886,843	898,622	773,931	86.1%	898,819	921,648	651,958	70.7%
5200 Operating Transfers Out	2,512,675	2,351,540	93.6%	5,461,710	2,422,113	2,303,316	95.1%	8,728,806	221,236	5,714,996	2583.2%
5300 Contingency	72,174,419	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,148,853,018	914,983,149	79.6%	1,019,884,275	1,130,068,587	894,327,736	79.1%	983,403,280	1,102,001,945	709,108,187	64.3%
Ending Fund Balance	222,640	172,867,732		119,207,881	622,599	164,269,301		120,080,560	1,408,905	173,828,631	

As of May 31, 2016

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	33,534,276	Due To Other Funds	<u>(23,103,722)</u>
Accounts Receivable	<u>366,227</u>		
		Total Liabilities	(23,103,722)
Total Assets	<u>33,900,504</u>	Fund Balance	
		Beginning Balance	(10,620,148)
		Revenues	(119,750,145)
		Expenditures	<u>119,573,511</u>
		Total Fund Balance	<u>(10,796,782)</u>
		Total Liabilities and Fund Balance	<u>(33,900,504)</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	5,015	111.5%	3,252	1,397	3,061	219.1%	6,808	-	6,799	
1700 Student Fees	52,321	120	0.2%	2,950	68,383	2,950	4.3%	13,972	-	7,767	
1900 Local Grants and Contributions	6,105,059	4,245,488	69.5%	8,435,955	4,475,407	2,859,951	63.9%	9,884,927	5,067,758	5,987,872	118.2%
3200 State Grants	35,901,214	31,136,128	86.7%	34,228,807	33,565,096	30,181,331	89.9%	30,369,472	31,411,615	23,859,335	76.0%
4300 Direct Federal Grants	17,262,769	13,224,856	76.6%	16,232,111	15,695,057	12,789,631	81.5%	17,168,722	15,108,257	13,862,140	91.8%
4500 Federal Grants Through State	74,270,486	66,281,023	89.2%	71,965,654	74,593,805	56,851,161	76.2%	74,630,227	69,471,222	52,390,177	20.0%
4700 Federal Grants Thru Intermediary	1,098,323	723,976	65.9%	905,479	631,688	647,600	102.5%	860,657	664,528	628,900	7883.8%
4810 Medicaid Reimbursement	3,757,692	1,825,416	48.6%	2,038,259	2,048,478	1,902,058	92.9%	1,465,497	-	1,368,440	
5210 Operating Transfers In	2,421,000	2,308,124	95.3%	2,345,069	2,454,264	2,305,069	93.9%	1,637,526	252,054	1,632,526	542.9%
Total Revenues	140,873,362	119,750,145	85.0%	136,157,536	133,533,575	107,542,811	80.5%	136,037,808	121,975,434	99,743,957	81.8%
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	81,849,147	73,049,871	89.2%	72,605,802	81,840,472	66,833,188	81.7%	73,189,783	79,949,356	63,609,546	79.6%
2100 Student Support	4,908,966	4,026,664	82.0%	3,728,451	3,244,671	3,248,818	100.1%	3,828,305	3,951,735	3,260,480	82.5%
2200 Instructional Staff Support	37,640,646	30,967,863	82.3%	43,102,030	33,029,655	25,602,339	77.5%	42,300,306	42,839,035	32,860,134	76.7%
2300 District Administration	210,470	187,996	89.3%	86,339	72,873	78,510	107.7%	30,843	30,549	94,220	308.4%
2400 School Administration	131,736	135,081	102.5%	124,654	146,680	110,399	75.3%	259,438	179,154	238,918	133.4%
2500 Business Support	2,244,443	1,116,219	49.7%	1,353,317	1,271,209	5,306,116	417.4%	4,876,690	1,688,761	4,230,911	250.5%
2600 Plant Operations & Maintenance	34,900	47,793	136.9%	299,232	25,700	251,700	979.4%	56,205	1,074	29,736	2769.6%
2700 Transportation	1,135,023	1,266,180	111.6%	3,895,603	2,024,350	3,005,804	148.5%	2,651,666	3,631,988	2,142,978	59.0%
2900 Other Instruction Support	-	-		-	-	-		10,000	-	10,000	
3100 Food Service	-	-		-	-	-		130,636	208,552	5,863,216	0.0%
3300 Community Services	9,623,185	6,141,827	63.8%	7,245,627	9,057,013	6,023,816	66.5%	7,121,518	7,061,881	-	4.8%
4600 Site Improvement	-	49,436		96,499	-	96,499		365,682	-	336,351	
5200 Operating Transfers Out	3,036,753	2,584,581	85.1%	3,009,041	2,933,826	2,633,763	89.8%	2,806,010	2,998,667	2,418,929	0.0%
Total Expenditures	140,815,269	119,573,511	84.9%	135,546,595	133,646,449	113,190,953	84.7%	137,627,082	142,540,753	115,095,417	80.7%
Ending Fund Balance	10,678,241	10,796,782		10,620,148	9,896,333	4,361,064		10,009,207	(8,966,838)	(3,752,979)	

As of May 31, 2016

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>1,395,866</u>	Due To Other Funds	<u>(125,881)</u>
Total Assets	<u><u>1,395,866</u></u>	Total Liabilities	<u>(125,881)</u>
		Fund Balance	
		Beginning Balance	(611,741)
		Revenues	(1,584,144)
		Expenditures	<u>925,900</u>
		Total Fund Balance	<u>(1,269,985)</u>
		Total Liabilities and Fund Balance	<u><u>(1,395,866)</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	(8,718,544)
Expenditures	<u>8,718,544</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	1,460,633	107.9%	649,772	454,513	396,101	87.1%	-	-	-	
1900 Local Grants and Contributions	104,422	123,511	118.3%	69,910	69,467	67,467	97.1%	-	-	-	
Total Revenues	1,457,653	1,584,144	108.7%	719,682	523,980	463,568	88.5%	-	-	-	
Non-Operating Funds											
Beginning Balance	611,741	611,741	100.0%	-	-	-		-	-	-	
District Activity Funds Expenditures											
1100 Instruction	2,245,400	882,178	39.3%	104,204	501,872	34,349	6.8%	-	-	-	
2600 Plant Operations & Maintenance	118,576	43,722	36.9%	3,737	26,751	31	0.1%	-	-	-	
Total Expenditures	2,363,976	925,900	39.2%	107,941	528,623	34,380	6.5%	-	-	-	
Ending Fund Balance	(294,582)	1,269,985		611,741	(4,643)	429,188	-9243.8%	-	-	-	
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,730,000	8,718,544	99.9%	8,701,711	8,701,700	8,701,711	100.0%	8,708,956	8,610,000	8,708,956	101.1%
Total Revenues	8,730,000	8,718,544	99.9%	8,701,711	8,701,700	8,701,711	100.0%	8,708,956	8,610,000	8,708,956	101.1%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,730,000	8,718,544	99.9%	8,701,711	8,701,700	8,701,711	100.0%	8,708,956	8,610,000	8,708,956	101.1%
Total Expenditures	8,730,000	8,718,544	99.9%	8,701,711	8,701,700	8,701,711	100.0%	8,708,956	8,610,000	8,708,956	101.1%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of May 31, 2016

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>10,108,168</u>	Beginning Balance	(243,712)
		Revenues	(33,956,822)
Total Assets	<u><u>10,108,168</u></u>	Expenditures	<u>24,092,366</u>
		Total Fund Balance	<u>(10,108,168)</u>
		Total Liabilities and Fund Balance	<u><u>(10,108,168)</u></u>

Building Fund holds a portion of our local real estate taxes, as required by the SEEK formula. These funds are used for facilities renovations and construction.

Construction Fund (360) Balance Sheet

Assets		Liabilities	
Cash	18,338,758	Due To Other Funds	<u>(1,646,569)</u>
Due From Other Funds	<u>57,663,372</u>	Total Liabilities	(1,646,569)
Total Assets	<u><u>76,002,131</u></u>		
		Fund Balance	
		Beginning Balance	(92,954,598)
		Revenues	(19,035,247)
		Expenditures	<u>37,634,283</u>
		Total Fund Balance	<u>(74,355,562)</u>
		Total Liabilities and Fund Balance	<u><u>(76,002,131)</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	24,092,366	73.1%	38,832,168	32,820,563	35,693,000	108.8%	58,830,499	32,368,000	55,744,589	172.2%
Total Expenditures	32,950,714	24,092,366	73.1%	38,832,168	32,820,563	35,693,000	108.8%	58,830,499	32,368,000	55,744,589	172.2%
Ending Fund Balance	243,712	10,108,168		243,712	6,284,171	3,175,909		6,284,171	33,212,152	9,360,031	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	171,009		234,742	-	143,381		165,699	-	93,428	
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	75,895,000	151.8%
5210 Operating Transfers In	-	1,823,009		15,964,380	-	12,825,630		36,290,028	-	33,214,682	
Total Revenues	34,000,000	19,035,247	56.0%	97,866,327	46,698,394	94,563,017	202.5%	115,275,860	50,000,000	109,203,110	218.4%
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	33,741,080	99.2%	46,146,672	47,216,836	46,146,672	97.7%	47,375,888	50,000,000	34,497,108	69.0%
5100 Debt Service	-	221,743		62,978,892	-	62,978,892		422,430	-	(2,498,915)	
5200 Operating Transfers Out	-	3,671,460		3,603,567	-	3,603,567		4,310,765	-	4,310,765	
Total Expenditures	34,000,000	37,634,283	110.7%	112,729,131	47,216,836	112,729,132	238.7%	52,109,083	50,000,000	36,308,957	72.6%
Ending Fund Balance	92,954,598	74,355,562		92,954,598	107,298,960	89,651,288		107,817,402	44,650,625	117,544,777	

As of May 31, 2016

Debt Service Fund (400) Balance Sheet

Liabilities		Fund Balance	
Due To Other Funds	<u>(647,600)</u>	Beginning Balance	-
		Revenues	(46,042,900)
		Expenditures	<u>46,690,500</u>
Total Liabilities	(647,600)	Total Fund Balance	<u>647,600</u>
		Total Liabilities and Fund Balance	<u><u>647,600</u></u>

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	11,357,918	Due To Other Funds	(10,643,368)
Due From Other Funds	5,007,291	Bonds Payable	(4,378,081)
Accounts Receivable	96,048	Unfunded Pension Liability	(7,202,663)
Inventory	2,254,381	Deferred Inflows - Pension Investments	<u>(804,004)</u>
Equipment, Net of Depreciation	21,203,761	Total Liabilities	(23,028,116)
Deferred Outflows - Pension Contributions	<u>907,118</u>		
Total Assets	<u><u>40,826,517</u></u>	Fund Balance	
		Beginning Balance	(19,036,565)
		Revenues	(55,684,927)
		Expenditures	<u>56,923,091</u>
		Total Fund Balance	<u>(17,798,401)</u>
		Total Liabilities and Fund Balance	<u><u>(40,826,517)</u></u>

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	9,423,213	130.9%	8,171,637	7,489,499	8,145,503	108.8%	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	2,603,978	44.4%	2,616,841	-	2,616,841	
5210 Operating Transfers In	41,680,714	34,659,362	83.2%	35,173,067	41,522,263	35,170,275	84.7%	39,632,695	40,978,000	39,622,131	96.7%
Total Revenues	50,530,714	46,042,900	91.1%	45,948,682	54,871,822	45,919,755	83.7%	49,888,325	47,728,638	49,851,995	104.4%
Debt Service Expenditures											
5100 Debt Service	50,530,714	46,690,500	92.4%	45,948,682	54,871,822	45,919,755	83.7%	49,888,325	47,728,638	49,851,995	104.4%
Total Expenditures	50,530,714	46,690,500	92.4%	45,948,682	54,871,822	45,919,755	83.7%	49,888,325	47,728,638	49,851,995	104.4%
Ending Fund Balance	-	(647,600)		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	20,188	24,455	121.1%	15,085	18,859	13,583	72.0%	18,859	18,859	17,215	91.3%
1600 Food Sales	7,918,523	3,971,387	50.2%	5,929,215	8,126,200	5,709,353	70.3%	8,115,697	8,735,115	7,870,415	90.1%
1900 Local Contributions	45,841	45,741	99.8%	40,011	143,866	78,729	54.7%	62,701	53,014	62,305	117.5%
3200 State Grants	486,438	486,438	100.0%	462,360	-	-		463,098	-	-	
3900 On-Behalf Payments	3,471,962	3,152,206	90.8%	3,602,521	-	1,555,339		1,591,235	-	-	
4500 Federal Grants Through State	59,420,670	47,959,798	80.7%	46,322,797	46,470,615	45,445,358	97.8%	40,323,435	52,792,575	39,205,558	74.3%
4950 Donated Commodities	-	-		2,556,333	2,477,993	-	0.0%	2,477,993	2,477,993	-	0.0%
5210 Operating Transfers In	-	44,903		2,911,081	54,142	-	0.0%	2,954,142	54,142	-	0.0%
Total Revenues	71,363,621	55,684,927	78.0%	61,839,403	57,291,676	52,802,362	92.2%	56,007,160	64,131,699	47,155,493	73.5%
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	52,580,594	58.8%	62,623,222	85,305,117	50,966,629	59.7%	57,823,370	91,674,262	44,898,569	49.0%
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	3,204,914	80.2%	-	-	-		-	-	-	
Total Expenditures	94,610,756	56,923,091	60.2%	62,764,057	85,445,952	52,112,864	61.0%	58,003,591	92,831,351	46,055,658	49.6%
Ending Fund Balance	(4,210,570)	17,798,401		19,036,565	(8,193,057)	20,650,717		19,961,219	(6,742,002)	23,057,485	

As of May 31, 2016

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	360,925		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>376,132</u></u>	Total Liabilities		(134,217)
			Fund Balance		
				Beginning Balance	(112,561)
				Revenues	(514,683)
				Expenditures	<u>385,329</u>
			Total Fund Balance		<u>(241,915)</u>
			Total Liabilities and Fund Balance		<u><u>(376,132)</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	36,874		Due To Other Funds	(97,552)
	Deferred Outflows - Pension Contributions	<u>2,731</u>		Unfunded Pension Liability	(21,689)
Total Assets		<u><u>39,605</u></u>		Deferred Inflows - Pension Investments	<u>(2,421)</u>
			Fund Balance		(121,662)
				Beginning Balance	(16,073)
				Revenues	(66,331)
				Expenditures	<u>164,461</u>
			Total Fund Balance		<u>82,057</u>
			Total Liabilities and Fund Balance		<u><u>(39,605)</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	19,014	19,014	100.0%	27,341	61,590	27,162	44.1%	39,613	123,465	37,861	30.7%
3200 State Grants	410,824	453,501	110.4%	518,253	518,253	403,847	77.9%	540,848	540,848	472,172	87.3%
3900 On-Behalf Payments	47,964	42,168	87.9%	48,192	-	94,606		96,790	-	-	
Total Revenues	477,802	514,683	107.7%	593,786	579,843	525,615	90.6%	677,251	664,313	510,033	76.8%
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	709,373	385,329	54.3%	480,891	700,000	480,564	68.7%	712,447	820,000	527,533	64.3%
Total Expenditures	709,373	385,329	54.3%	480,891	700,000	480,564	68.7%	712,447	820,000	527,533	64.3%
Ending Fund Balance	(119,010)	241,915		112,561	(120,491)	44,717		(334)	(120,825)	17,362	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1700 Student Fees	-	-		-	-	-		450	450	-	0.0%
1800 Daycare Fees	20,096	22,096	110.0%	46,431	43,201	39,451	91.3%	15,176	127,340	12,426	9.8%
1900 Local Contributions	22,955	32,340	140.9%	54,659	53,004	52,639	99.3%	1,530	1,530	760	49.7%
3900 On-Behalf Payments	9,185	8,395	91.4%	9,594	-	9,118		9,328	-	-	
5210 Operating Transfers In	97,170	3,500	3.6%	24,213	36,360	-	0.0%	69,636	88,248	14,967	17.0%
Total Revenues	149,406	66,331	44.4%	134,897	132,565	101,208	76.3%	96,120	217,568	28,153	12.9%
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	116,180	94.8%	21,327	42,444	30,313	71.4%	37,942	42,580	20,628	48.4%
2200 Instructional Staff Support	26,856	12,191	45.4%	70,138	62,099	50,426	81.2%	59,435	188,638	44,710	23.7%
2700 Transportation	-	-		830	420	830	197.6%	93	2,010	-	
3300 Community Services	37,473	36,090	96.3%	5,034	12,001	1,081	9.0%	-	-	-	
Total Expenditures	186,858	164,461	88.0%	97,329	116,964	82,650	70.7%	97,470	233,228	65,339	28.0%
Ending Fund Balance	(21,379)	(82,057)		16,073	(5,894)	(2,936)		(21,495)	(35,805)	(57,330)	

As of May 31, 2016

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	198,109		Due To Other Funds	(17,693)
	Deferred Outflows - Pension Contributions	<u>16,980</u>		Unfunded Pension Liabilities	(134,820)
Total Assets		<u><u>215,089</u></u>		Deferred Inflows - Pension Investments	<u>(15,049)</u>
					(167,562)
			Fund Balance		
				Beginning Balance	(12,029)
				Revenues	(368,347)
				Expenditures	<u>332,849</u>
			Total Fund Balance		<u>(47,527)</u>
			Total Liabilities and Fund Balance		<u><u>(215,089)</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	233,832		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>261,161</u></u>	Total Liabilities		(241,219.52)
			Fund Balance		
				Beginning Balance	-
				Revenues	(762,257)
				Expenditures	<u>742,316</u>
			Total Fund Balance		<u>(19,941)</u>
			Total Liabilities and Fund Balance		<u><u>(261,161)</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	%
465	540	116.3%	417	426	391	91.8%	443	-	407	
305,282	295,428	96.8%	399,442	256,364	389,997	152.1%	454,786	550,000	446,153	81.1%
77,780	72,380	93.1%	82,719	-	42,076		43,047	-	-	
-	-		-	9,871	9,871	100.0%	526	-	526	
383,526	368,347	96.0%	482,578	266,660	442,334	165.9%	498,803	550,000	447,087	81.3%
12,029	12,029	100.0%	99,462	99,462	99,462	100.0%	84,924	84,924	84,924	100.0%
42,698	38,712	90.7%	50,567	51,383	43,513	84.7%	31,268	36,854	26,261	71.3%
480,082	289,151	60.2%	517,691	446,864	439,237	98.3%	447,997	508,146	358,716	70.6%
5,000	4,987	99.7%	1,753	1,753	1,753	100.0%	5,000	5,000	5,000	100.0%
527,780	332,849	63.1%	570,011	500,000	484,503	96.9%	484,265	550,000	389,977	70.9%
(132,225)	47,527		12,029	(133,878)	57,293		99,462	84,924	142,034	
717,604	663,090	92.4%	663,179	714,200	629,048	88.1%	672,725	732,010	653,915	89.3%
108,593	99,167	91.3%	113,333	-	68,392		69,970	-	-	
-	-		183,099	-	-		-	-	-	
826,198	762,257	92.3%	959,611	714,200	697,440	97.7%	742,695	732,010	653,915	89.3%
-	-		(173,684)	(173,684)	(173,684)	100.0%	(195,093)	(195,093)	(195,093)	100.0%
856,990	742,316	86.6%	785,927	755,799	675,270	89.3%	721,302	753,464	589,567	78.2%
-	-		-	1,270	-	0.0%	(16)	5	(16)	-316.0%
856,990	742,316	86.6%	785,927	757,069	675,270	89.2%	721,286	753,469	589,551	78.2%
(30,792)	19,941		-	(216,553)	(151,514)		(173,684)	(216,552)	(130,729)	

As of May 31, 2016

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets			Liabilities		
	Cash	1,210,592		Due To Other Funds	(181,883)
	Due From Other Funds	<u>702,360</u>			
Total Assets		<u><u>1,912,952</u></u>		Fund Balance	
				Beginning Balance	(1,909,688)
				Revenues	(785,314)
				Expenditures	<u>963,933</u>
			Total Fund Balance		<u>(1,731,069)</u>
			Total Liabilities and Fund Balance		<u><u>(1,912,952)</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	1,527	10.8%	829	14,849	757	5.1%	646	1,902	1,207	63.4%
1900 Local Contributions	1,070,458	783,787	73.2%	1,217,022	1,249,193	935,289	74.9%	891,315	1,407,635	391,410	27.8%
Total Revenues	1,084,558	785,314	72.4%	1,217,851	1,264,041	936,046	74.1%	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	875,128	963,933	110.1%	1,041,502	2,339,630	1,075,093	46.0%	1,059,795	1,593,372	913,412	57.3%
Total Expenditures	875,128	963,933	110.1%	1,041,502	2,339,630	1,075,093	46.0%	1,059,795	1,593,372	913,412	57.3%
Ending Fund Balance	2,119,118	1,731,069		1,909,688	657,750	1,594,292		1,733,339	1,717,337	1,380,377	