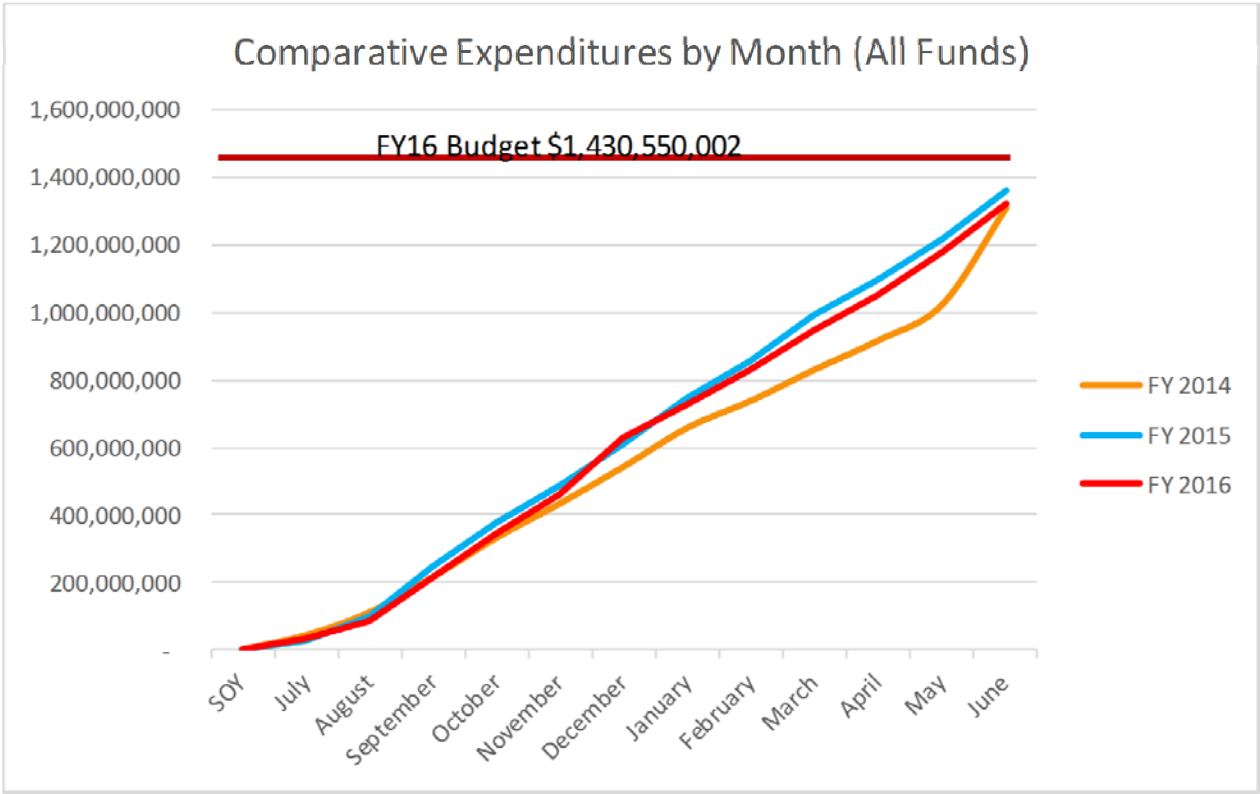
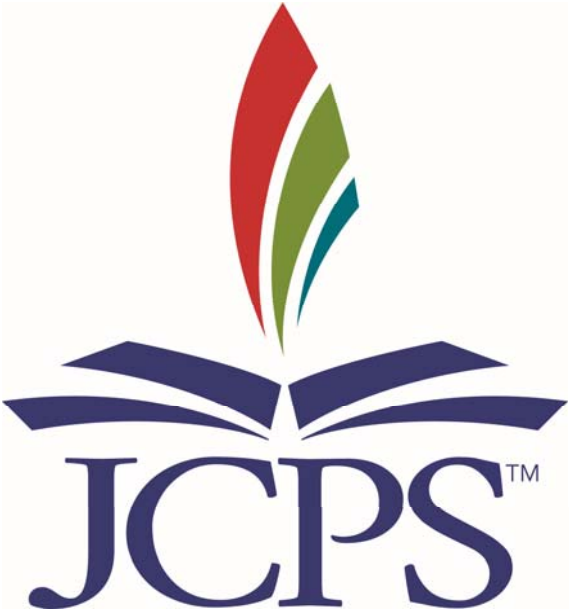


June Financial Report

(Unaudited Data as of July 25, 2016)



Monthly Financial Report
Through June 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	416,365,932	99.9%	397,722,644	397,952,915	397,722,644	99.9%	388,628,855	391,294,000	388,590,057	99.3%
Occupational Taxes	148,215,000	151,821,629	102.4%	139,825,242	140,812,000	139,825,242	99.3%	132,569,312	140,481,000	132,625,695	94.4%
Other Taxes	51,920,531	50,066,849	96.4%	49,482,552	47,820,859	50,226,657	105.0%	46,500,119	48,966,000	46,538,917	95.0%
Local Grants	9,097,865	5,840,088	64.2%	9,722,887	5,724,600	9,722,887	169.8%	10,776,243	6,475,393	10,206,737	157.6%
State Sources											
SEEK Program	267,066,168	266,225,294	99.7%	267,901,401	270,018,985	267,901,401	99.2%	261,949,817	257,785,000	261,949,817	101.6%
Other State Revenues	223,311,886	221,649,529	99.3%	235,648,525	220,261,091	221,126,823	100.4%	207,729,296	209,400,847	211,376,370	100.9%
KSFCC Allocation	7,200,000	9,449,764	131.2%	8,171,637	7,489,499	8,171,637	109.1%	7,638,789	6,750,638	7,638,789	113.2%
Federal Grants	161,879,050	143,179,845	88.4%	142,624,611	147,777,696	142,666,195	96.5%	139,543,372	140,514,576	139,543,997	99.3%
Interest	1,121,193	1,412,156	126.0%	1,406,086	1,335,530	1,406,087	105.3%	1,683,901	620,761	801,660	129.1%
Other Sources	96,924,727	121,396,677	125.2%	153,919,784	108,393,592	153,785,659	141.9%	176,965,460	109,509,835	174,050,306	158.9%
Total Revenues	1,383,702,157	1,387,407,763	100.3%	1,406,425,369	1,347,586,768	1,392,555,233	103.3%	1,373,985,163	1,311,798,049	1,373,322,345	104.7%
Non-Operating Funds											
Beginning Balance	241,017,115	244,724,996	101.5%	265,789,847	265,709,287	265,789,847	100.0%	243,450,764	233,224,629	243,450,764	104.4%
All Funds Expenditures											
1100 Instruction	656,395,429	637,187,727	97.1%	627,060,442	649,450,990	622,411,148	95.8%	600,543,284	621,030,917	606,035,830	97.6%
2100 Student Support	56,132,752	55,029,525	98.0%	53,898,592	54,034,888	52,858,462	97.8%	50,904,422	51,002,382	51,219,543	100.4%
2200 Instructional Staff Support	135,417,301	127,646,552	94.3%	137,183,616	124,753,639	129,150,938	103.5%	126,322,357	126,916,608	124,242,022	97.9%
2300 District Administration	5,161,106	4,519,709	87.6%	4,074,121	3,986,274	3,999,860	100.3%	3,643,084	3,768,505	3,621,077	96.1%
2400 School Administration	90,765,748	84,808,160	93.4%	86,706,811	92,263,873	85,567,574	92.7%	85,727,500	90,278,038	86,049,466	95.3%
2500 Business Support	48,582,590	40,639,015	83.6%	40,124,690	48,456,103	35,115,126	72.5%	42,730,714	43,553,727	39,794,528	91.4%
2600 Plant Operations & Maintenance	122,623,337	106,824,115	87.1%	107,834,439	119,341,080	107,371,496	90.0%	103,957,976	115,157,021	103,312,146	89.7%
2700 Transportation	86,813,626	75,859,351	87.4%	80,816,391	80,498,600	81,750,204	101.6%	85,953,372	91,419,999	87,281,629	95.5%
2900 Other Instruction Support	30,557	31,660	103.6%	27,404	29,600	27,404	92.6%	10,000	-	10,000	
3100 Food Service	89,443,803	59,555,959	66.6%	62,642,114	85,305,117	59,150,101	69.3%	57,954,006	91,882,814	61,347,531	66.8%
3200 Daycare Operations	756,592	428,902	56.7%	480,891	700,000	482,144	68.9%	712,447	820,000	712,447	86.9%
3300 Community Services	14,775,372	10,923,084	73.9%	10,832,336	14,094,780	10,290,071	73.0%	10,665,517	11,300,140	3,407,689	30.2%
4600 Site Improvement	36,427,243	47,169,816	129.5%	47,130,014	48,115,458	47,122,367	97.9%	48,640,389	50,921,648	40,790,177	80.1%
5100 Debt Service	51,668,297	48,303,636	93.5%	109,068,409	55,012,657	110,073,808	200.1%	50,490,976	48,885,727	48,542,711	99.3%
5200 Operating Transfers Out	51,221,488	51,075,640	99.7%	59,609,950	46,879,955	59,426,852	126.8%	83,390,036	44,202,903	83,390,037	188.7%
5300 Contingency	72,174,419	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,518,389,662	1,350,002,850	88.9%	1,427,490,220	1,497,166,170	1,404,797,555	93.8%	1,351,646,080	1,480,030,757	1,339,756,835	90.5%
Ending Fund Balance	106,329,610	282,129,910		244,724,996	116,129,885	253,547,525		265,789,847	64,991,921	277,016,274	

As of June 30, 2016

General Fund (1) Balance Sheet

Assets				
Cash	170,590,228	Liabilities		
Investments	56,532,870	Due To Other Funds	(85,533,947)	
Accounts Receivable	20,846,713	Accounts Payable	(3,308,936)	
Due From Other Funds	28,816,200	Accrued Expenditures	(55,487,512)	
Inventory	3,182,017			
Prepaid Expenditures	4,594,832			
		Total Liabilities	(144,330,395)	
Total Assets	284,562,859	Fund Balance		
		Beginning Balance	(119,207,881)	
		Revenues	(1,035,128,226)	
		Expenditures	1,014,103,643	
		Total Fund Balance	(140,232,464)	
		Total Liabilities and Fund Balance	(284,562,859)	

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	382,661,970	99.5%	365,574,681	365,809,741	365,574,681	99.9%	356,929,472	359,379,000	356,890,674	99.3%
1115 Delinquent Property Taxes	5,500,000	5,017,004	91.2%	5,499,426	5,756,725	5,499,426	95.5%	5,756,726	6,400,000	5,756,726	89.9%
1117 Motor Vehicle Taxes	28,282,326	26,860,776	95.0%	27,259,351	26,219,231	27,259,351	104.0%	25,303,237	25,680,000	25,303,237	98.5%
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	151,821,629	102.4%	139,825,242	140,812,000	139,825,242	99.3%	132,569,312	140,481,000	132,625,695	94.4%
1191 Omitted Property Taxes	6,768,000	6,731,754	99.5%	6,024,344	6,117,000	6,768,449	110.6%	6,116,064	7,494,000	6,116,064	81.6%
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	308,178	52.5%	586,509	791,000	586,509	74.1%	902,489	1,025,000	842,489	82.2%
1510 Interest Income	1,059,000	1,087,389	102.7%	1,151,761	1,300,000	1,151,761	88.6%	1,491,445	600,000	608,643	101.4%
1900 Other Local Revenues	1,136,300	4,132,269	363.7%	4,034,360	4,273,400	4,034,360	94.4%	4,264,507	3,978,000	4,264,507	107.2%
3111 State SEEK Revenues	267,066,168	266,225,294	99.7%	267,901,401	270,018,985	267,901,401	99.2%	261,949,817	257,785,000	261,949,817	101.6%
3129 KSB/KSD Transportation	20,600	30,206	146.6%	20,588	20,000	20,588	102.9%	12,416	20,000	12,416	62.1%
3130 National Board Certification	397,400	415,545	104.6%	397,393	351,000	397,393	113.2%	351,383	285,000	351,383	123.3%
3800 State Utility Taxes	1,602,300	1,747,934	109.1%	1,602,314	1,748,000	1,602,314	91.7%	1,748,117	1,748,000	1,602,452	91.7%
3900 On-Behalf Payments	171,073,931	170,050,071	99.4%	185,420,795	174,872,653	171,582,511	98.1%	163,724,635	166,545,384	167,980,473	100.9%
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	6,576,164	107.8%	3,009,041	2,865,247	3,009,041	105.0%	2,805,687	2,592,466	2,805,687	108.2%
Total Revenues	1,033,575,659	1,035,128,226	100.2%	1,019,011,596	1,010,691,185	1,005,917,418	99.5%	973,257,705	983,410,850	976,481,459	99.3%
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	414,492,105	406,060,417	98.0%	396,844,634	402,059,877	399,136,421	99.3%	384,462,006	391,160,996	387,036,386	98.9%
0200	Employee Benefits	136,541,415	136,223,802	99.8%	143,137,331	140,372,087	133,549,180	95.1%	129,073,712	127,495,646	132,516,444	103.9%
0300	Professional/Technical Services	455,081	263,896	58.0%	363,355	514,734	315,206	61.2%	223,375	393,485	223,280	56.7%
0400	Property Services	356,157	309,355	86.9%	274,863	311,505	264,258	84.8%	304,619	347,904	301,696	86.7%
0500	Other Purchased Services	782,013	530,771	67.9%	656,923	933,320	639,740	68.5%	571,235	788,882	560,170	71.0%
0600	Supplies	12,807,783	7,985,729	62.4%	9,126,978	13,659,132	8,867,293	64.9%	9,605,223	14,749,106	9,295,123	63.0%
0700	Property	2,806,134	2,088,217	74.4%	2,615,266	3,482,846	2,469,038	70.9%	1,808,656	2,390,024	1,698,492	71.1%
0800	Miscellaneous	2,385,136	93,621	3.9%	473,265	5,431,894	430,255	7.9%	514,163	2,922,619	507,776	17.4%
1100	Instruction	570,625,824	553,555,808	97.0%	553,492,615	566,765,394	545,671,391	96.3%	526,562,989	540,248,661	532,139,368	98.5%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	36,681,432	36,408,911	99.3%	35,541,627	36,503,616	35,553,411	97.4%	34,196,888	33,976,510	34,232,317	100.8%
0200	Employee Benefits	12,248,224	12,124,578	99.0%	12,724,604	12,246,755	11,845,947	96.7%	11,208,425	10,821,316	11,514,663	106.4%
0300	Professional/Technical Services	1,654,973	1,519,028	91.8%	1,335,783	1,281,773	1,218,373	95.1%	1,123,862	1,446,457	1,120,927	77.5%
0400	Property Services	62,848	57,198	91.0%	68,508	67,232	65,518	97.5%	62,978	64,807	62,978	97.2%
0500	Other Purchased Services	231,197	139,471	60.3%	212,282	200,543	175,989	87.8%	147,403	206,718	146,442	70.8%
0600	Supplies	363,702	182,159	50.1%	145,328	330,612	137,902	41.7%	164,089	290,917	158,221	54.4%
0700	Property	77,865	42,756	54.9%	105,511	120,241	105,124	87.4%	139,178	207,177	126,263	60.9%
0800	Miscellaneous	28,092	27,763	98.8%	36,499	39,446	36,366	92.2%	33,292	36,745	32,856	89.4%
2100	Student Support	51,348,333	50,501,864	98.4%	50,170,141	50,790,217	49,138,629	96.7%	47,076,116	47,050,647	47,394,668	100.7%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	67,021,565	64,859,055	96.8%	64,028,490	63,078,792	61,887,875	98.1%	58,797,459	59,945,887	56,667,537	94.5%
0200	Employee Benefits	22,263,385	22,063,345	99.1%	23,167,483	19,787,384	21,616,184	109.2%	19,612,742	17,419,537	20,034,299	115.0%
0300	Professional/Technical Services	1,373,936	1,111,847	80.9%	1,511,632	2,269,847	1,497,272	66.0%	478,201	639,297	462,084	72.3%
0400	Property Services	74,799	66,157	88.4%	34,391	36,780	31,909	86.8%	22,884	32,372	22,884	70.7%
0500	Other Purchased Services	467,585	385,466	82.4%	309,034	437,808	307,370	70.2%	373,781	434,736	369,504	85.0%
0600	Supplies	2,831,869	2,163,970	76.4%	2,444,198	2,860,920	2,310,125	80.7%	2,225,766	2,544,992	2,182,854	85.8%
0700	Property	2,500,651	2,035,593	81.4%	1,849,847	2,547,282	1,735,638	68.1%	1,943,429	2,235,532	1,904,991	85.2%
0800	Miscellaneous	93,226	64,381	69.1%	148,683	197,600	147,739	74.8%	60,372	128,432	50,443	39.3%
2200	Instructional Staff Support	96,627,017	92,749,814	96.0%	93,493,757	91,216,414	89,534,112	98.2%	83,514,634	83,380,784	81,694,597	98.0%

		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	2,552,839	2,346,143	91.9%	2,421,443	2,380,388	2,422,246	101.8%	2,146,324	2,263,405	2,148,410	94.9%
0200	Employee Benefits	963,320	828,812	86.0%	868,592	700,522	824,757	117.7%	719,730	628,329	733,035	116.7%
0300	Professional/Technical Services	1,137,953	915,697	80.5%	469,820	591,512	442,768	74.9%	529,199	605,868	495,345	81.8%
0400	Property Services	210	203	96.9%	203	205	203	99.3%	-	-	-	
0500	Other Purchased Services	59,276	49,404	83.3%	62,189	56,698	60,161	106.1%	46,978	50,848	46,124	90.7%
0600	Supplies	119,339	67,799	56.8%	63,348	73,259	61,198	83.5%	75,379	90,688	73,621	81.2%
0700	Property	29,008	11,387	39.3%	6,979	13,643	6,979	51.2%	16,227	18,268	15,295	83.7%
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	4,955,046	4,304,446	86.9%	3,987,782	3,913,401	3,913,520	100.0%	3,612,240	3,737,956	3,590,233	96.0%
School Administration (Principal's Office)												
0100	Salaries	60,493,052	58,236,451	96.3%	58,904,803	60,183,641	58,924,334	97.9%	58,457,164	59,551,483	58,517,888	98.3%
0200	Employee Benefits	21,181,618	20,827,290	98.3%	21,829,812	22,004,449	20,859,292	94.8%	20,958,935	20,599,121	21,316,192	103.5%
0300	Professional/Technical Services	468,324	392,291	83.8%	258,066	421,709	252,235	59.8%	297,911	360,922	276,809	76.7%
0400	Property Services	426,557	280,026	65.6%	383,070	524,421	349,913	66.7%	351,954	487,556	337,676	69.3%
0500	Other Purchased Services	884,863	704,849	79.7%	730,940	974,425	721,599	74.1%	725,410	957,651	713,850	74.5%
0600	Supplies	4,893,322	2,574,221	52.6%	2,823,746	5,735,857	2,790,297	48.6%	2,831,123	5,814,576	2,802,962	48.2%
0700	Property	2,150,362	1,567,976	72.9%	1,572,295	2,071,109	1,468,999	70.9%	1,764,766	2,110,683	1,746,098	82.7%
0800	Miscellaneous	108,945	67,138	61.6%	79,426	201,581	76,252	37.8%	80,798	216,891	78,553	36.2%
2400	School Administration	90,607,043	84,650,242	93.4%	86,582,157	92,117,193	85,442,920	92.8%	85,468,062	90,098,884	85,790,028	95.2%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	18,176,620	17,158,583	94.4%	17,621,883	18,751,279	17,627,825	94.0%	17,695,440	18,116,315	17,713,993	97.8%
0200	Employee Benefits	10,731,866	10,491,273	97.8%	8,165,841	8,718,425	7,913,917	90.8%	7,329,219	9,331,874	7,441,271	79.7%
0300	Professional/Technical Services	1,833,507	1,449,720	79.1%	1,120,434	1,864,257	1,058,388	56.8%	765,049	833,539	714,624	85.7%
0400	Property Services	317,539	255,191	80.4%	341,278	665,889	318,744	47.9%	322,672	517,267	338,990	65.5%
0500	Other Purchased Services	6,346,363	4,483,707	70.7%	4,756,254	5,785,170	1,363,939	23.6%	4,460,720	5,172,412	3,473,458	67.2%
0600	Supplies	1,679,679	718,540	42.8%	1,134,931	2,410,588	465,032	19.3%	2,771,166	2,320,187	1,317,766	56.8%
0700	Property	6,620,699	4,410,340	66.6%	5,288,253	8,634,834	4,839,552	56.0%	5,431,513	5,288,958	3,762,552	71.1%
0800	Miscellaneous	488,362	265,683	54.4%	342,499	354,452	178,192	50.3%	167,636	284,414	167,636	58.9%
2500	Business Support	46,194,634	39,233,037	84.9%	38,771,373	47,184,894	33,765,589	71.6%	37,854,024	41,864,966	34,930,292	83.4%

		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	50,520,251	48,631,335	96.3%	48,197,068	50,849,831	48,203,101	94.8%	48,444,766	50,059,006	48,494,808	96.9%
0200	Employee Benefits	24,360,601	20,117,867	82.6%	20,441,825	22,004,126	20,701,951	94.1%	16,863,342	20,088,801	17,174,866	85.5%
0300	Professional/Technical Services	1,421,659	1,151,530	81.0%	906,166	1,263,304	806,330	63.8%	1,070,367	1,117,315	957,940	85.7%
0400	Property Services	14,299,767	10,637,633	74.4%	10,470,147	14,353,298	9,994,497	69.6%	10,644,529	14,295,984	9,913,412	69.3%
0500	Other Purchased Services	2,453,414	616,455	25.1%	660,740	2,545,341	660,684	26.0%	717,089	2,614,723	665,210	25.4%
0600	Supplies	26,931,669	23,698,382	88.0%	25,137,131	25,710,448	25,073,689	97.5%	24,747,768	25,115,425	24,723,329	98.4%
0700	Property	2,308,688	1,766,956	76.5%	1,607,586	2,462,030	1,538,000	62.5%	1,321,222	1,760,622	1,237,742	70.3%
0800	Miscellaneous	131,389	100,561	76.5%	110,807	127,002	98,277	77.4%	92,689	104,072	89,525	86.0%
2600	Plant Operations & Maintenance	122,427,438	106,720,719	87.2%	107,531,470	119,315,380	107,076,529	89.7%	103,901,771	115,155,947	103,256,832	89.7%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,430,670	42,738,133	98.4%	43,017,665	38,236,751	43,031,929	112.5%	42,250,401	41,818,182	42,294,142	101.1%
0200	Employee Benefits	19,242,826	18,485,265	96.1%	19,003,243	18,254,990	19,456,673	106.6%	19,454,568	18,835,480	19,902,903	105.7%
0300	Professional/Technical Services	120,350	(1,832,430)	-1522.6%	(2,863,009)	165,838	(2,864,700)	-1727.4%	(2,236,758)	425,447	(2,247,431)	-528.3%
0400	Property Services	33,136	12,934	39.0%	10,815	16,575	10,539	63.6%	20,917	38,618	20,779	53.8%
0500	Other Purchased Services	4,459,522	2,884,182	64.7%	3,224,823	4,835,299	4,187,967	86.6%	3,664,652	5,247,811	4,551,269	86.7%
0600	Supplies	13,051,897	10,436,191	80.0%	11,162,927	12,343,170	11,134,818	90.2%	11,656,799	12,174,430	11,647,915	95.7%
0700	Property	4,723,343	890,779	18.9%	3,324,865	4,365,735	2,868,163	65.7%	8,448,537	8,940,106	8,420,032	94.2%
0800	Miscellaneous	287,987	30,973	10.8%	38,629	255,798	36,812	14.4%	42,496	305,927	40,430	13.2%
2700	Transportation	85,349,730	73,646,027	86.3%	76,919,958	78,474,157	77,862,202	99.2%	83,301,613	87,786,001	84,630,040	96.4%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	29,038	30,114	103.7%	26,193	29,600	26,193	88.5%	-	-	-	
0200	Employee Benefits	1,519	1,545	101.7%	1,211	-	1,211		-	-	-	
2900	Other Instruction Support	30,557	31,660	103.6%	27,404	29,600	27,404	92.6%	-	-	-	
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	10,600	10,599		-	-	-		-	-	-	
3100	Food Service	48,596	10,599	21.8%	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	2,029,658	1,837,655	90.5%	1,854,262	1,982,970	1,854,877	93.5%	1,819,879	2,013,941	1,821,650	90.5%
0200 Employee Benefits	687,787	644,417	93.7%	687,333	650,153	648,209	99.7%	644,530	532,556	657,508	123.5%
0300 Professional/Technical Services	350	(5,153)	-1472.3%	(7,669)	1,254	(7,669)	-611.6%	(3,953)	12,725	(3,953)	-31.1%
0400 Property Services	790	670	84.8%	765	813	765	94.1%	(143)	-	(143)	
0500 Other Purchased Services	12,460	4,234	34.0%	3,109	18,292	3,109	17.0%	(2,272)	20,589	(2,272)	-11.0%
0600 Supplies	21,763	3,318	15.2%	2,130	26,358	(635)	-2.4%	516	28,289	(442)	-1.6%
0700 Property	7,781	6,185	79.5%	(126)	4,096	(146)	-3.6%	16,164	18,795	15,735	83.7%
0800 Miscellaneous	15,513	10,896	70.2%	369	14,109	369	2.6%	9,483	17,992	6,194	34.4%
3300 Community Services	2,776,102	2,502,221	90.1%	2,540,173	2,698,044	2,498,879	92.6%	2,484,205	2,644,887	2,494,277	94.3%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	676,429	675,046	99.8%	648,360	655,702	648,575	98.9%	661,887	686,133	662,578	96.6%
0200 Employee Benefits	1,750,813	230,618	13.2%	238,483	242,920	230,621	94.9%	236,932	235,515	241,484	102.5%
4300 Architectural & Engineering	2,427,243	905,665	37.3%	886,843	898,622	879,195	97.8%	898,819	921,648	904,062	98.1%
5200 Operating Transfers Out	2,512,675	5,291,540	210.6%	5,461,710	2,422,113	5,278,611	217.9%	8,728,806	221,236	8,728,806	3945.5%
5300 Contingency	72,174,419	-	0.0%	-	74,243,155	-	0.0%	-	88,890,328	-	0.0%
Total Expenditures	1,148,104,659	1,014,103,643	88.3%	1,019,884,275	1,130,068,587	1,001,107,873	88.6%	983,403,280	1,102,001,945	985,553,202	89.4%
Ending Fund Balance	971,000	140,232,464		119,207,881	622,599	124,890,105		120,080,560	1,408,905	121,154,392	

As of June 30, 2016

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	15,896,792	Accounts Payable	(178,359)
Accounts Receivable	<u>3,121,620</u>	Due To Other Funds	<u>(15,459,343)</u>
		Total Liabilities	(15,637,701)
Total Assets	<u><u>19,018,411</u></u>	Fund Balance	
		Beginning Balance	(10,620,148)
		Revenues	(127,708,568)
		Expenditures	<u>134,948,006</u>
		Total Fund Balance	<u>(3,380,710)</u>
		Total Liabilities and Fund Balance	<u><u>(19,018,411)</u></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	6,994	5,630	80.5%	3,252	1,397	3,252	232.8%	6,808	-	6,808	
1700 Student Fees	52,321	120	0.2%	2,950	68,383	2,950	4.3%	13,972	-	13,972	
1900 Local Grants and Contributions	6,418,148	4,855,130	75.6%	8,435,955	4,475,407	8,435,955	188.5%	9,884,927	5,067,758	9,815,327	193.7%
3200 State Grants	36,651,440	36,168,164	98.7%	34,228,807	33,565,096	34,148,742	101.7%	30,369,472	31,411,615	30,369,472	96.7%
4300 Direct Federal Grants	17,262,769	13,667,606	79.2%	16,232,111	15,695,057	16,232,111	103.4%	17,168,722	15,108,257	17,168,722	113.6%
4500 Federal Grants Through State	74,323,354	67,697,308	91.1%	71,965,654	74,593,805	71,965,654	96.5%	74,630,227	69,471,222	74,630,852	24.7%
4700 Federal Grants Thru Intermediary	1,189,003	984,514	82.8%	905,479	631,688	905,479	143.3%	860,657	664,528	860,657	11230.7%
4810 Medicaid Reimbursement	4,211,776	2,021,973	48.0%	2,038,259	2,048,478	2,038,259	99.5%	1,465,497	-	1,465,497	
5210 Operating Transfers In	2,313,450	2,308,124	99.8%	2,345,069	2,454,264	2,345,069	95.6%	1,637,526	252,054	1,637,526	581.4%
Total Revenues	142,429,255	127,708,568	89.7%	136,157,536	133,533,575	136,077,471	101.9%	136,037,808	121,975,434	135,968,833	111.5%
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	82,448,376	81,642,070	99.0%	72,605,802	81,840,472	75,794,949	92.6%	73,189,783	79,949,356	73,105,951	91.4%
2100 Student Support	4,784,419	4,527,661	94.6%	3,728,451	3,244,671	3,719,833	114.6%	3,828,305	3,951,735	3,824,876	96.8%
2200 Instructional Staff Support	38,283,347	34,576,557	90.3%	43,102,030	33,029,655	39,032,425	118.2%	42,300,306	42,839,035	42,040,009	98.1%
2300 District Administration	206,060	215,263	104.5%	86,339	72,873	86,339	118.5%	30,843	30,549	30,843	101.0%
2400 School Administration	158,705	157,918	99.5%	124,654	146,680	124,654	85.0%	259,438	179,154	259,438	144.8%
2500 Business Support	2,387,956	1,405,977	58.9%	1,353,317	1,271,209	1,349,537	106.2%	4,876,690	1,688,761	4,864,237	288.0%
2600 Plant Operations & Maintenance	77,323	51,860	67.1%	299,232	25,700	294,769	1147.0%	56,205	1,074	55,315	5152.1%
2700 Transportation	1,463,896	2,213,324	151.2%	3,895,603	2,024,350	3,887,173	192.0%	2,651,666	3,631,988	2,651,496	73.0%
2900 Other Instruction Support	-	-		-	-	-		10,000	-	10,000	
3100 Food Service	-	-		-	-	-		130,636	208,552	7,117,583	0.0%
3300 Community Services	9,654,894	7,180,621	74.4%	7,245,627	9,057,013	7,225,143	79.8%	7,121,518	7,061,881	-	4.8%
4600 Site Improvement	-	49,678		96,499	-	96,499		365,682	-	336,351	
5200 Operating Transfers Out	3,028,536	2,927,078	96.6%	3,009,041	2,933,826	3,009,041	102.6%	2,806,010	2,998,667	2,806,010	0.0%
Total Expenditures	142,493,512	134,948,006	94.7%	135,546,595	133,646,449	134,620,362	100.7%	137,627,082	142,540,753	137,102,109	96.2%
Ending Fund Balance	10,555,891	3,380,710		10,620,148	9,896,333	11,466,316		10,009,207	(8,966,838)	10,465,206	

As of June 30, 2016

District Activity Funds (22) Balance Sheet

Assets		Liabilities		
	Accounts Receivable	27,120	Accounts Payable	(1,657)
	Due From Other Funds	<u>1,454,369</u>	Due To Other Funds	<u>(137,089)</u>
Total Assets		<u><u>1,481,489</u></u>	Total Liabilities	(138,746)
		Fund Balance		
			Beginning Balance	(611,741)
			Revenues	(1,795,809)
			Expenditures	<u>1,064,807</u>
			Total Fund Balance	<u>(1,342,743)</u>
			Total Liabilities and Fund Balance	<u><u>(1,481,489)</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>

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	1,598,841	1,604,986	100.4%	649,772	-	649,772		-	-	-	
1900 Local Grants and Contributions	190,301	190,823	100.3%	69,910	-	69,910		-	-	-	
Total Revenues	1,789,142	1,795,809	100.4%	719,682	-	719,682		-	-	-	
Non-Operating Funds											
Beginning Balance	611,741	611,741	100.0%	-	-	-		-	-	-	
District Activity Funds Expenditures											
1100 Instruction	2,271,146	1,013,270	44.6%	104,204	-	89,067		-	-	-	
2600 Plant Operations & Maintenance	118,576	51,537	43.5%	3,737	-	198		-	-	-	
Total Expenditures	2,389,722	1,064,807	44.6%	107,941	-	89,265		-	-	-	
Ending Fund Balance	11,161	1,342,743		611,741	-	630,418		-	-	-	
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 June 30, 2016

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>7,338,516</u>	Beginning Balance	(243,712)
		Revenues	(33,907,748)
Total Assets	<u><u>7,338,516</u></u>	Expenditures	<u>26,812,944</u>
		Total Fund Balance	<u>(7,338,516)</u>
		Total Liabilities and Fund Balance	<u><u>(7,338,516)</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	19,640,278	Accounts Payable	(6,572,417)
Accounts Receivable	41,459,473.31	Due To Other Funds	<u>(7,554,695)</u>
Due From Other Funds	<u>59,317,922</u>	Total Liabilities	(14,127,112)
Total Assets	<u><u>120,417,674</u></u>		
		Fund Balance	
		Beginning Balance	(92,954,598)
		Revenues	(63,670,900)
		Expenditures	<u>50,334,936</u>
		Total Fund Balance	<u>(106,290,562)</u>
		Total Liabilities and Fund Balance	<u><u>(120,417,674)</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	203,786	101.9%	203,801	193,000	203,801	105.6%	203,135	213,000	203,135	95.4%
3200 State Revenues	180,000	-	0.0%	439,945	484,389	439,945	90.8%	-	240,000	-	0.0%
Total Revenues	32,950,714	33,907,748	102.9%	32,791,709	32,820,563	32,791,709	99.9%	31,902,518	32,368,000	31,902,518	98.6%
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	26,812,944	81.4%	38,832,168	32,820,563	38,832,169	118.3%	58,830,499	32,368,000	58,830,499	181.8%
Total Expenditures	32,950,714	26,812,944	81.4%	38,832,168	32,820,563	38,832,169	118.3%	58,830,499	32,368,000	58,830,499	181.8%
Ending Fund Balance	243,712	7,338,516		243,712	6,284,171	243,712		6,284,171	33,212,152	6,284,171	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	288,517		234,742	-	234,742		165,699	-	165,699	
1900 Local Contributions	-	3,823,798		7,287,205	1,605,101	7,287,205	454.0%	-	-	-	
5100 Bond Proceeds	34,000,000	55,015,000	161.8%	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	-	4,543,586		15,964,380	-	15,964,380		36,290,028	-	36,290,028	
Total Revenues	34,000,000	63,670,900	187.3%	97,866,327	46,698,394	97,866,327	209.6%	115,275,860	50,000,000	112,350,727	224.7%
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	46,214,473	135.9%	46,146,672	47,216,836	46,146,672	97.7%	47,375,888	50,000,000	39,549,764	79.1%
5100 Debt Service	-	449,001		62,978,892	-	62,978,892		422,430	-	(2,502,703)	
5200 Operating Transfers Out	-	3,671,461		3,603,567	-	3,603,567		4,310,765	-	4,310,765	
Total Expenditures	34,000,000	50,334,936	148.0%	112,729,131	47,216,836	112,729,132	238.7%	52,109,083	50,000,000	41,357,827	82.7%
Ending Fund Balance	92,954,598	106,290,562		92,954,598	107,298,960	92,954,598		107,817,402	44,650,625	115,643,526	

As of June 30, 2016

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(46,717,052)
Expenditures	46,717,052
	<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	6,679,086	Accounts Payable	(20,905)
Due From Other Funds	4,907,645	Due To Other Funds	(5,015,865)
Accounts Receivable	3,374,732	Bonds Payable	(4,378,081)
Inventory	2,154,011	Unfunded Pension Liability	(7,202,663)
Equipment, Net of Depreciation	21,203,761	Deferred Inflows - Pension Investments	(804,004)
Deferred Outflows - Pension Contributions	907,118		<hr/>
	<hr/>	Total Liabilities	(17,421,518)
Total Assets	39,226,352		
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	(19,036,565)
		Revenues	(67,100,297)
		Expenditures	64,332,028
			<hr/>
		Total Fund Balance	(21,804,834)
			<hr/>
		Total Liabilities and Fund Balance	(39,226,352)
			<hr/> <hr/>

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	9,449,764	131.2%	8,171,637	7,489,499	8,171,637	109.1%	7,638,789	6,750,638	7,638,789	113.2%
4300 Federal Direct Reimbursements	1,650,000	2,607,925	158.1%	2,603,978	5,860,060	2,603,978	44.4%	2,616,841	-	2,616,841	
5210 Operating Transfers In	41,680,714	34,659,363	83.2%	35,173,067	41,522,263	35,173,067	84.7%	39,632,695	40,978,000	39,632,695	96.7%
Total Revenues	50,530,714	46,717,052	92.5%	45,948,682	54,871,822	45,948,682	83.7%	49,888,325	47,728,638	49,888,325	104.5%
Debt Service Expenditures											
5100 Debt Service	50,530,714	46,717,052	92.5%	45,948,682	54,871,822	45,948,682	83.7%	49,888,325	47,728,638	49,888,325	104.5%
Total Expenditures	50,530,714	46,717,052	92.5%	45,948,682	54,871,822	45,948,682	83.7%	49,888,325	47,728,638	49,888,325	104.5%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	28,291	28,291	100.0%	15,085	18,859	15,085	80.0%	18,859	18,859	18,859	100.0%
1600 Food Sales	7,918,523	4,031,226	50.9%	5,929,215	8,126,200	5,939,470	73.1%	8,115,697	8,735,115	8,115,697	92.9%
1900 Local Contributions	66,610	66,610	100.0%	40,011	143,866	78,729	54.7%	62,701	53,014	72,680	137.1%
3200 State Grants	486,438	486,438	100.0%	462,360	-	-		463,098	-	-	
3900 On-Behalf Payments	3,471,962	3,302,311	95.1%	3,602,521	-	3,471,844		1,591,235	-	1,591,235	
4500 Federal Grants Through State	59,867,415	52,825,787	88.2%	46,322,797	46,470,615	46,322,797	99.7%	40,323,435	52,792,575	40,323,435	76.4%
4950 Donated Commodities	3,374,732	3,374,732	100.0%	2,556,333	2,477,993	2,597,918	104.8%	2,477,993	2,477,993	2,477,993	100.0%
5210 Operating Transfers In	44,903	2,984,903	6647.5%	2,911,081	54,142	2,911,081	5376.8%	2,954,142	54,142	2,954,142	5456.3%
Total Revenues	75,258,873	67,100,297	89.2%	61,839,403	57,291,676	61,336,925	107.1%	56,007,160	64,131,699	55,554,041	86.6%
Non-Operating Funds											
Beginning Balance	19,036,565	19,036,565	100.0%	19,961,219	19,961,219	19,961,219	100.0%	21,957,650	21,957,650	21,957,650	100.0%
Food Service Expenditures											
3100 Food Service Operation	89,395,207	59,545,359	66.6%	62,623,222	85,305,117	59,131,209	69.3%	57,823,370	91,674,262	54,229,948	59.2%
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	3,649,086	91.4%	-	-	-		-	-	-	
Total Expenditures	94,527,353	64,332,028	68.1%	62,764,057	85,445,952	60,277,444	70.5%	58,003,591	92,831,351	55,387,037	59.7%
Ending Fund Balance	(231,915)	21,804,834		19,036,565	(8,193,057)	21,020,700		19,961,219	(6,742,002)	22,124,654	

As of June 30, 2016

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	367,520		Accounts Payable	(277)
	Deferred Outflows - Pension Contributions	<u>15,206</u>		Unfunded Pension Liability	(120,739)
Total Assets		<u><u>382,726</u></u>		Deferred Inflows - Pension Investments	<u>(13,478)</u>
			Total Liabilities		(134,494)
			Fund Balance		
				Beginning Balance	(112,561)
				Revenues	(564,573)
				Expenditures	<u>428,902</u>
			Total Fund Balance		<u>(248,232)</u>
			Total Liabilities and Fund Balance		<u><u>(382,726)</u></u>

Daycare Operations Fund operates daycare facilities at two schools. These services are funded by the state or by parent charges.

Enterprise Programs Fund (53) Balance Sheet

Assets			Liabilities		
	Accounts Receivable	60		Due To Other Funds	(91,670)
	Due From Other Funds	40,822		Unfunded Pension Liability	(21,689)
	Deferred Outflows - Pension Contributions	<u>2,731</u>		Deferred Inflows - Pension Investments	<u>(2,421)</u>
Total Assets		<u><u>43,614</u></u>			(115,780)
			Fund Balance		
				Beginning Balance	(16,073)
				Revenues	(80,140)
				Expenditures	<u>168,379</u>
			Total Fund Balance		<u>72,166</u>
			Total Liabilities and Fund Balance		<u><u>(43,614)</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	22,764	22,764	100.0%	27,341	61,590	27,341	44.4%	39,613	123,465	39,613	32.1%
3200 State Grants	454,293	497,633	109.5%	518,253	518,253	518,253	100.0%	540,848	540,848	540,848	100.0%
3900 On-Behalf Payments	47,964	44,176	92.1%	48,192	-	47,964		96,790	-	96,790	
Total Revenues	525,021	564,573	107.5%	593,786	579,843	593,558	102.4%	677,251	664,313	677,251	101.9%
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	756,592	428,902	56.7%	480,891	700,000	482,144	68.9%	712,447	820,000	712,447	86.9%
Total Expenditures	756,592	428,902	56.7%	480,891	700,000	482,144	68.9%	712,447	820,000	712,447	86.9%
Ending Fund Balance	(119,010)	248,232		112,561	(120,491)	111,080		(334)	(120,825)	(334)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1700 Student Fees	-	-		-	-	-		450	450	450	100.0%
1800 Daycare Fees	30,096	32,096	106.6%	46,431	43,201	46,431	107.5%	15,176	127,340	15,176	11.9%
1900 Local Contributions	22,955	35,750	155.7%	54,659	54,639	54,659	100.0%	1,530	1,530	1,530	100.0%
3900 On-Behalf Payments	9,185	8,794	95.7%	9,594	-	9,185		9,328	-	9,328	
5210 Operating Transfers In	97,170	3,500	3.6%	24,213	55,268	24,213	43.8%	69,636	88,248	69,636	78.9%
Total Revenues	159,406	80,140	50.3%	134,897	153,108	134,488	87.8%	96,120	217,568	96,120	44.2%
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	116,580	95.1%	21,327	37,942	21,327	56.2%	37,942	42,580	37,942	89.1%
2200 Instructional Staff Support	26,856	12,191	45.4%	70,138	59,435	69,996	117.8%	59,435	188,638	59,435	31.5%
2700 Transportation	-	-		830	93	830	892.2%	93	2,010	93	
3300 Community Services	47,473	39,608	83.4%	5,034	93	5,034	5413.1%	-	-	-	
Total Expenditures	196,858	168,379	85.5%	97,329	97,563	97,187	99.6%	97,470	233,228	97,470	41.8%
Ending Fund Balance	(21,379)	(72,166)		16,073	34,050	15,807		(21,495)	(35,805)	(21,495)	

As of June 30, 2016

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	185,425		Accounts Payable	(253)
	Deferred Outflows - Pension Contributions	<u>16,980</u>		Due To Other Funds	(18,973)
Total Assets		<u><u>202,405</u></u>		Unfunded Pension Liabilities	(134,820)
				Deferred Inflows - Pension Investments	<u>(15,049)</u>
					(169,095)
			Fund Balance		
				Beginning Balance	(12,029)
				Revenues	(376,920)
				Expenditures	<u>355,639</u>
			Total Fund Balance		<u>(33,310)</u>
			Total Liabilities and Fund Balance		<u><u>(202,405)</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	239,684		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>267,013</u></u>	Total Liabilities		(241,220)
			Fund Balance		
				Beginning Balance	-
				Revenues	(843,128)
				Expenditures	<u>817,335</u>
			Total Fund Balance		<u>(25,793)</u>
			Total Liabilities and Fund Balance		<u><u>(267,013)</u></u>

Tuition Preschool Fund operates tuition-based preschools in numerous schools. - 19 -

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	%
540	607	112.3%	417	426	417	97.9%	443	-	443	
305,206	300,487	98.5%	399,442	256,364	399,442	155.8%	454,786	550,000	454,786	82.7%
77,780	75,826	97.5%	82,719	-	77,780		43,047	-	43,047	
-	-		-	9,871	-	0.0%	526	-	526	
383,526	376,920	98.3%	482,578	266,660	477,638	179.1%	498,803	550,000	498,803	90.7%
12,029	12,029	100.0%	99,462	99,462	99,462	100.0%	84,924	84,924	84,924	100.0%
42,698	42,663	99.9%	50,567	51,383	50,567	98.4%	31,268	36,854	31,268	84.8%
480,082	307,989	64.2%	517,691	446,864	514,405	115.1%	447,997	508,146	447,997	88.2%
5,000	4,987	99.7%	1,753	1,753	1,753	100.0%	5,000	5,000	5,000	100.0%
527,780	355,639	67.4%	570,011	500,000	566,724	113.3%	484,265	550,000	484,265	88.0%
(132,225)	33,310		12,029	(133,878)	10,376		99,462	84,924	99,462	
745,470	739,239	99.2%	663,179	714,200	663,178	92.9%	672,725	732,010	732,725	100.1%
108,593	103,889	95.7%	113,333	-	108,593		69,970	-	69,970	
-	-		183,099	-	-		-	-	-	
854,064	843,128	98.7%	959,611	714,200	771,771	108.1%	742,695	732,010	802,695	109.7%
-	-		(173,684)	(173,684)	(173,684)	100.0%	(195,093)	(195,093)	(195,093)	100.0%
884,856	817,335	92.4%	785,927	755,799	783,848	103.7%	721,302	753,464	721,302	95.7%
-	-		-	1,270	-	0.0%	(16)	5	(16)	-316.0%
884,856	817,335	92.4%	785,927	757,069	783,848	103.5%	721,286	753,469	721,286	95.7%
(30,792)	25,793		-	(216,553)	(185,760)		(173,684)	(216,552)	(113,684)	

As of June 30, 2016

Trust & Agency Fund (60 & 7000) Balance Sheet

Assets			Liabilities		
	Cash	1,170,583		Accounts Payable	(5,426)
	Due From Other Funds	<u>704,844</u>		Due To Other Funds	<u>(365,089)</u>
Total Assets		<u><u>1,875,426</u></u>	Total Liabilities		(370,515)
			Fund Balance		
				Beginning Balance	(1,909,688)
				Revenues	(795,858)
				Expenditures	<u>1,200,635</u>
			Total Fund Balance		<u>(1,504,911)</u>
			Total Liabilities and Fund Balance		<u><u>(1,875,426)</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	%
26,368	1,724	6.5%	829	14,849	829	5.6%	646	1,902	1,207	63.4%
2,489,416	794,135	31.9%	1,217,022	1,249,193	1,217,022	97.4%	891,315	1,407,635	391,410	27.8%
2,515,784	795,858	31.6%	1,217,851	1,264,041	1,217,851	96.3%	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%
2,296,903	1,200,635	52.3%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%
2,296,903	1,200,635	52.3%	1,041,502	2,339,630	561,015	24.0%	1,059,795	1,593,372	913,412	57.3%
2,128,569	1,504,911		1,909,688	657,750	2,390,175		1,733,339	1,717,337	1,380,377	