

2015-16 FINAL SOURCES/USES AND ENDING FUND BALANCE

APPORTIONMENT CLASSIFICATION	ACT 15-16 FUNDING	ACTUAL 15-16 EXPEND	LEVY/MISC REVENUE REQ'D TO FUND PGMS
BASIC EDUCATION			
SCHOOL GENERATED - SALARIES			
Cert instructional Salaries	5,447,887	6,107,907.00	(660,020)
Cert Admin Salaries	387,934	569,788	(181,854)
Classified Salaries	789,214	1,030,338	(241,124)
Substitutes	57,746	143,000	(85,254)
BEA Running Start	318,147	290,710	27,437
DISTRICT GENERATED - SALARIES			
Class - Facilities/Maint/Grounds	141,492	1,011,319	(869,827)
Class - Technology Staff	41,420	217,265	(175,845)
Class - Central Administration	178,776	402,701	(223,925)
Certificated - Central Administration	113,360	364,663	(251,303)
PAYROLL INSURANCE/TAXES/BENEFITS			
Certificated/Classified	2,952,653	4,049,310	(1,096,657)
MSOC (MATERIALS/SUPPLIES/OPER COSTS)			
Technology	277,545	241,902	35,643
Utilities/Insurance	694,483	845,185	(150,702)
Curriculum/Building MSOC's/Prof Dev	986,198	998,569	(12,371)
Facilities Maintenance	344,056	525,278	(181,222)
Districtwide Support	238,361	398,911	(160,550)
CAREER AND TECHNICAL ED			
HIGH SCHOOL CTE			
Cert Instructional Salaries	223,603	220,570	3,033
Cert Admin Salaries	21,917	15,423	6,494
Classified Salaries	49,166	21,373	27,793
Cert/Class Benefits	122,752	97,198	25,554
Running Start	15,663	14,471	1,192
Substitutes	2,404	6,932	(4,528)
MSOC (Mat'ls/Supplies/Oper Costs)	125,470	77,505	47,965
	560,975	453,472	107,503
MIDDLE SCHOOL CTE			
Cert Instructional Salaries	21,900	39,359	(17,459)
Cert Admin Salaries	2,192	4,626	(2,434)
Classified Salaries	4,825	-	4,825
Cert/Class Benefits	12,044	14,188	(2,144)
Substitutes	235	-	235
MSOC (Mat'ls/Supplies/Oper Costs)	12,312	6,793	5,519
	53,508	64,966	(11,458)
TOTAL ALE	742,091	382,115	359,976
TOTAL DROPOUT REENGAGEMENT	21,702	21,521	181
TOTAL APPORTIONMENT	14,347,548		14,347,548
Less Sped Apportionment	(325,331)		(325,331)
Less Prior Year Adjustment	(24,708)		(24,708)
Less State Forest	(140,059)		(140,059)
TOTAL ADJUSTED APPORTIONMENT	13,857,450		13,857,450

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APPORTIONMENT CLASSIFICATION	ACT 15-16 FUNDING	ACTUAL 15-16 EXPEND	LEVY/MISC REVENUE REQ'D TO FUND PGMS
OTHER PROGRAMS			
EXTRACURRICULAR	-	432,042	(432,042)
SPECIAL EDUCATION (State and Federal)	2,688,202	3,136,992	(448,790)
REMEDIATION (State and Federal)	1,045,442	1,006,649	38,793
BILINGUAL (State and Federal)	196,668	226,010	(29,342)
CTE - Federal	13,447	13,447	-
TITLE II - Federal	48,355	48,143	212
OTHER FEDERAL (Admin Match/Fed Forest)	48,516	-	48,516
HIGHLY CAPABLE	22,300	19,758	2,542
OTHER STATE PROGRAMS (Nat'l Board/TPEP)	126,565	172,988	(46,423)
DAYCARE PROGRAMS	114,587	124,597	(10,010)
FOOD SERVICE	831,593	929,289	(97,696)
TRANSPORTATION - Woodland	1,366,779	1,425,771	(58,992)
GIFTS/DONATIONS	22,155	20,729	1,426
MISCELLANEOUS REVENUES			
LEVY/TIMBER EXCESS	3,898,877		3,898,877
LEVY EQUALIZATION	907,785		907,785
INVESTMENT EARNINGS	5,774		5,774
TRANSPORTATION-NOT TO/FROM AND KRL	2,465,187	2,465,397	(210)
NON-HIGH PAYMENT FROM GREEN MTN	19,008		19,008
TUITION/FEES	59,845		59,845
E-RATE	40,356		40,356
KWL UTILITY/ADMIN/UNFUNDED REIMB	128,367		128,367
OTHER LOCAL REVENUES	103,500		103,500
STATE FOREST FUNDS	140,059		140,059
OPERATING TRANSFER	125,000	300,914	(175,914)
TOTAL SOURCES/USES	28,275,817	28,441,646	(165,829)
FUND BALANCE 9/1/15	2,842,390		
ACTUAL REVENUES	28,275,817		
ACTUAL EXPENDITURES	28,441,646		
ACTUAL FUND BAL 8/31/16	2,676,561		
ACTUAL (DEC) IN FB	(165,829)		

**2015-2016 YEAR-END SUMMARY
COMPARISON OF ACTUAL REVENUES TO PRIOR YEARS**

	13-14 ACTUAL REVENUES 2,119 FTE	14-15 ACTUAL REVENUES 2,127 FTE	15-16 ACTUAL REVENUES 2224.66 FTE	% VARIANCE FROM 13-14	% VARIANCE FROM 14-15
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$3,296,906.00	\$3,864,025.00	\$3,898,876.00	18%	0.90%
MISC TUITION & FEES	\$41,337.00	\$50,022.00	\$59,845.00	45%	19.64%
FAC USE/DAYCARE	\$108,175.00	\$113,929.00	\$108,383.00	0%	-4.87%
MISC SALE OF GOODS	\$33,935.00	\$32,743.00	\$39,385.00	16%	20.29%
FOOD SERVICE FEES	\$171,060.50	\$193,180.00	\$231,692.00	35%	19.94%
INVESTMENT EARNINGS	\$1,963.00	\$2,558.00	\$5,774.00	194%	125.72%
FINES/INS RECOVERY	\$5,022.00	\$6,738.00	\$3,028.00	-40%	-55.06%
GIFTS/DONATIONS	\$15,056.00	\$40,156.00	\$22,155.00	47%	-44.83%
ERATE	\$22,068.00	\$22,020.00	\$40,356.00	83%	83.27%
RENTALS/MISC LOCAL	\$27,220.00	\$35,900.00	\$49,424.00	82%	37.67%
TOTAL LOCAL MONIES	\$3,722,742.50	\$4,361,271.00	\$4,458,918.00	20%	2.24%
STATE MONIES:					
APPORTIONMENT	\$11,865,065.00	\$12,269,029.00	\$13,998,854.00	18%	14.10%
SPED ED - BEA ALLOCATI	\$273,373.00	\$298,755.00	\$325,331.00	19%	8.90%
LEVY EQUALIZATION	\$626,275.00	\$837,920.00	\$906,345.00	45%	8.17%
SPECIAL ED	\$1,227,426.16	\$1,415,834.00	\$1,754,337.00	43%	23.91%
LAP	\$440,540.00	\$512,861.00	\$502,239.00	14%	-2.07%
MISC STATE	\$92,704.00	\$114,238.00	\$100,490.00	8%	-12.03%
BILINGUAL EDUCATION	\$141,038.00	\$165,577.00	\$171,535.00	22%	3.60%
HIGHLY CAPABLE	\$21,306.00	\$21,023.00	\$22,300.00	5%	6.07%
DAYCARE FEES	\$20,876.00	\$16,721.00	\$17,865.00	-14%	6.84%
FOOD SERVICES	\$12,779.00	\$10,717.00	\$14,362.00	12%	34.01%
KWRL-WOODLAND	\$2,700,139.00	\$3,365,475.00	\$1,326,522.00	-51%	-60.58%
TOTAL STATE MONIES	\$17,421,521.16	\$19,028,150.00	\$19,140,180.00	10%	0.59%
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$25,087.00	\$9,435.00	\$48,516.00	93%	414.21%
TITLE II	\$58,769.00	\$57,385.00	\$48,355.00	-18%	-15.74%
MEDICAID REIMB	\$16,736.00	\$1,563.00	\$5,778.00	-65%	269.67%
FEDERAL SPECIAL ED	\$366,849.00	\$411,614.00	\$471,164.00	28%	14.47%
VOC ED	\$17,803.00	\$14,439.00	\$13,447.00	-24%	-6.87%
TITLE ONE	\$621,026.00	\$599,316.00	\$543,203.00	-13%	-9.36%
TITLE III - LEP	\$23,623.00	\$19,488.00	\$25,133.00	6%	28.97%
FOOD SERVICES	\$497,799.00	\$467,936.95	\$523,265.00	5%	11.82%
USDA COMMODITIES	\$48,773.00	\$41,571.00	\$61,971.00	27%	49.07%
TOTAL FEDERAL MONIES	\$1,676,465.00	\$1,622,747.95	\$1,740,832.00	4%	7.28%
REV FROM OTH DISTRICTS/AGENCIES:					
TRANSPORTATION-KRL	\$805,855.00	\$278,922.00	\$2,633,809.00	227%	844.28%
NON-HIGH(GREEN MTN)	\$13,029.00	\$16,468.00	\$19,008.00	46%	15.42%
FROM DIST/ESD'S	\$168,728.00	\$163,123.00	\$131,292.00	-22%	-19.51%
TFR FROM OTH FUNDS	\$0.00	\$0.00	\$125,000.00	0%	100.00%
PRIVATE FOUNDATIONS	\$23,700.00	\$33,925.00	\$26,373.00	11%	-22.26%
TOTAL OTHER DIST	\$1,011,312.00	\$492,438.00	\$2,935,482.00	190%	496.11%
TOTAL REVENUE	\$23,832,040.66	\$25,504,606.95	\$28,275,412.00	19%	10.86%

2015-2016 YEAR-END SUMMARY
Comparison of Actual Expenditures to Prior Years - By Program

	13-14 ACTUAL EXPEND	14-15 ACTUAL EXPEND	15-16 ACTUAL EXPEND	% VARIANCE TO 13-14	% VARIANCE TO 14-15
EXP BY PROGRAM					
Basic Education	\$11,080,283	\$11,773,508	\$13,235,868	19%	12%
Alternative Learning	\$494,290	\$487,105	\$382,115	-23%	-22%
Special Education-State/Fed	\$2,065,398	\$2,393,837	\$3,136,992	52%	31%
Vocational Education (CTE)	\$614,451	\$599,816	\$531,886	-13%	-11%
Title One	\$606,269	\$582,936	\$529,592	-13%	-9%
Title II	\$57,397	\$57,385	\$48,143	-16%	-16%
Learning Asst Pgm (LAP)	\$454,734	\$514,756	\$477,054	5%	-7%
Misc State Grants	\$100,196	\$147,510	\$172,989	73%	17%
Title III - LEP	\$23,160	\$19,105	\$25,133	9%	32%
Bilingual Education	\$162,381	\$145,907	\$200,877	24%	38%
Highly Capable	\$38,245	\$38,324	\$19,759	-48%	-48%
Misc Federal Grants	\$5,818	\$400	\$0	-100%	-100%
Fac Use/Daycare	\$118,031	\$123,985	\$124,598	6%	0%
Donations/Private Grants	\$35,043	\$10,728	\$20,728	-41%	93%
Districtwide Support	\$3,287,269	\$3,960,788	\$4,414,541	34%	11%
Food Service	\$734,818	\$754,194	\$929,289	26%	23%
Transportation-Woodland	\$3,466,408	\$3,406,447	\$1,425,772	-59%	-58%
Transportation-KRL	\$0	\$0	\$2,465,397	0%	100%
KWRL CP/Non-voted Debt	\$163,559	\$431,705	\$300,914	84%	-30%
TOTAL EXPENDITURES	\$23,507,750	\$25,448,436	\$28,441,647	21%	12%

2015-2016 YEAR-END SUMMARY

Summary Comparison of Actual Expenditures to Prior Years - By Object and Activity

	13-14 ACTUAL EXPEND	14-15 ACTUAL EXPEND	15-16 ACTUAL EXPEND	% VAR TO 13-14	% VAR TO 14-15
BY OBJECT					
Credit Transfers	233,018	217,801	2,531,918	987%	1062%
Certificated Salaries	8,816,758	9,059,228	9,610,350	9%	6%
Classified Salaries	4,833,924	5,237,444	6,360,446	32%	21%
Employee Benefits	5,502,939	5,785,470	6,929,724	26%	20%
Supplies/Materials	1,535,201	1,483,277	1,727,292	13%	16%
Purchased Services	2,529,863	3,301,570	3,304,839	31%	0%
Travel	40,912	63,664	66,957	64%	5%
Capital Outlay	84,597	85,777	141,124	67%	65%
TOTAL	23,344,194	25,016,430	28,140,732	1,672,226	7%
BY ACTIVITY					
Board of Directors	91,644.00	395,185.00	82,326.00	-10%	-79%
Supt/Public Rel	275,333.00	298,728.00	365,033.00	33%	22%
Business/HR.	351,337.00	406,747.00	478,326.00	36%	18%
Inst. Supervision	542,143.00	540,272.00	686,395.00	27%	27%
Media Centers	237,773.00	241,062.00	245,995.00	3%	2%
Building Admin.	1,225,678.00	1,500,399.00	1,382,815.00	13%	-8%
Guidance	454,978.00	451,030.00	453,867.00	0%	1%
Health/Safety	568,116.00	610,759.00	762,558.00	34%	25%
Teaching	11,921,294.00	12,167,592.00	13,602,253.00	14%	12%
Extracurricular	403,015.00	410,918.00	432,040.00	7%	5%
Paymts to Other Dist	43,317.00	235,533.00	450,527.00	940%	91%
Inst Prof Dev	293,259.00	365,140.00	430,161.00	47%	18%
Inst Technology	166,326.00	169,061.00	205,494.00	24%	22%
Curriculum	-	203,833.00	409,039.00	100%	101%
Food Service	734,618.00	753,594.00	941,408.00	28%	25%
Transp-Woodland	3,466,408.00	3,406,448.00	1,425,771.00	-59%	-58%
Trans-KRL	-	-	2,297,869.00	0%	100%
Grounds/Cust/Maint	1,418,540.00	1,587,007.00	2,058,475.00	45%	30%
Util/Security/Insur	629,944.00	650,726.00	845,185.00	34%	30%
Techs/Printing	484,559.00	539,561.00	532,384.00	10%	-1%
Motor Pool	35,912.00	82,833.00	52,811.00	47%	-36%
TOTAL	23,344,194.00	25,016,428.00	28,140,732.00	21%	12%