

**Klein Independent School District**  
**Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance**  
**All Funds by Function**

	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Amended Budget*	2015-16 Adopted Budget	Change From Prior Year
<b>Revenues</b>						
Local Sources	\$ 199,547,346	\$ 204,262,884	\$ 217,841,699	\$ 240,564,521	\$ 269,931,786	\$ 29,367,265
State Sources	178,791,537	193,988,410	223,969,749	234,610,081	220,989,097	(13,620,984)
Federal Sources	36,168,737	32,303,257	32,230,586	36,426,473	34,816,263	(1,610,210)
Total Revenues	<u>\$ 414,507,620</u>	<u>\$ 430,554,551</u>	<u>\$ 474,042,034</u>	<u>\$ 511,601,075</u>	<u>\$ 525,737,146</u>	<u>\$ 14,136,071</u>
<b>Expenditures</b>						
Instruction	\$ 219,544,336	\$ 228,421,969	\$ 244,961,463	\$ 270,108,249	\$ 263,159,508	\$ (6,948,741)
Instructional Resource & Media	4,404,688	4,528,306	4,812,892	4,912,673	4,964,288	51,615
Curriculum & Staff Development	7,279,332	8,630,152	10,272,299	13,666,279	12,732,794	(933,485)
Instructional Leadership	2,786,900	2,740,769	3,194,787	3,623,538	3,826,196	202,658
School Leadership	20,242,961	21,601,615	23,646,090	26,383,353	27,512,546	1,129,193
Guidance, Counseling & Evaluation	15,552,338	16,652,007	19,118,163	22,022,437	23,113,803	1,091,366
Social Work Services	335,716	340,864	342,660	350,835	356,005	5,170
Health Services	3,576,445	3,749,146	4,331,423	4,687,647	4,850,819	163,172
Student Transportation	9,831,779	10,513,596	11,733,462	14,779,040	11,959,140	(2,819,900)
Food Service	19,629,940	20,090,723	22,398,856	22,987,593	23,620,173	632,580
Extracurricular Activities	6,645,847	6,822,027	7,340,347	15,029,307	14,545,181	(484,126)
General Administration	6,997,310	7,575,212	8,541,307	9,665,087	9,483,281	(181,806)
Facilities Maintenance & Operations	30,019,178	29,397,946	30,801,399	32,933,074	34,001,646	1,068,572
Security & Monitoring Services	4,072,466	4,340,695	5,079,679	6,400,832	5,344,114	(1,056,718)
Data Processing Services	5,833,107	5,835,742	7,129,217	8,462,064	8,793,748	331,684
Community Services	749,323	832,558	836,261	996,937	964,537	(32,400)
Debt Service	60,255,677	64,317,100	68,014,240	71,233,695	74,892,815	3,659,120
Facilities Acquisition & Construction	122,218,815	60,499,464	40,883,291	231,959,555	-	(231,959,555)
Pmts to Fiscal Agent/SSA	442,927	417,838	428,169	530,400	520,400	(10,000)
Juvenile Justice Alt. Education Pgm.	95,784	116,444	195,232	295,000	300,000	5,000
Intergovernmental Charges	1,489,863	1,447,764	1,498,385	1,792,300	1,800,000	7,700
	<u>\$ 542,004,732</u>	<u>\$ 498,871,937</u>	<u>\$ 515,559,622</u>	<u>\$ 762,819,895</u>	<u>\$ 526,740,994</u>	<u>\$ (236,078,901)</u>
<b>Other Sources (Uses)</b>						
Other Sources	\$ 79,516,046	\$ 120,671,907	\$ 49,662,711	\$ 328,976,715	\$ 3,838,750	\$ (325,137,965)
Other Uses	(21,823,116)	(81,458,293)	(1,467,500)	(72,657,901)	(3,638,750)	69,019,151
Net Sources Over (Under) Uses	<u>\$ 57,692,930</u>	<u>\$ 39,213,614</u>	<u>\$ 48,195,211</u>	<u>\$ 256,318,814</u>	<u>\$ 200,000</u>	<u>\$ (256,118,814)</u>
Net Change In Fund Balance	<u>\$ (69,804,182)</u>	<u>\$ (29,103,772)</u>	<u>\$ 6,677,623</u>	<u>\$ 5,099,994</u>	<u>\$ (803,848)</u>	<u>\$ (5,903,842)</u>
<b>Beginning Fund Balance</b>	\$ 295,271,441	\$ 225,467,259	\$ 196,363,487	\$ 203,041,110	\$ 208,141,104	\$ 5,099,994
<b>Ending Fund Balance</b>	<u>\$ 225,467,259</u>	<u>\$ 196,363,487</u>	<u>\$ 203,041,110</u>	<u>\$ 208,141,104</u>	<u>\$ 207,337,256</u>	<u>\$ (803,848)</u>

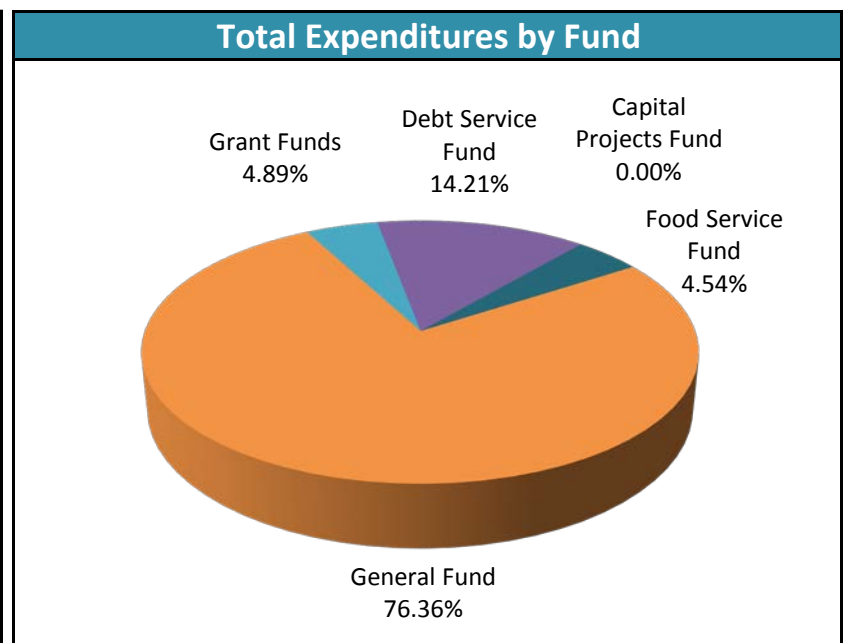
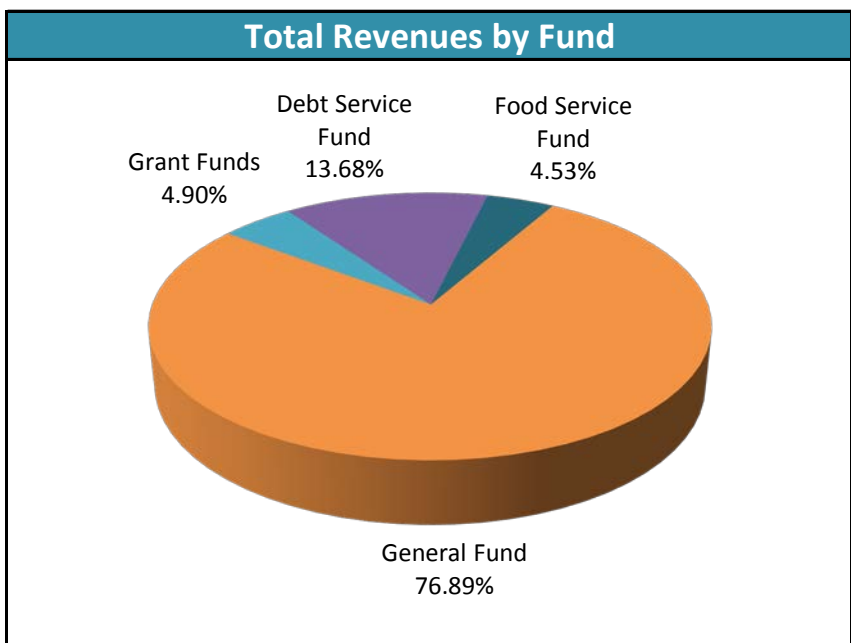
\* Data from 2014-15 Capital Projects Fund is unaudited actual. All other funds represent amended budget.

**Discussion**

Significant decreases in Expenditures and Other Sources from FY 2015 to FY 2016 are due to the sale of new bonds in July 2015 that initially were to be sold during 2016.

**Klein Independent School District**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**All Funds by Major Object**  
**For the Year Ending August 31, 2016**

	General Fund	Food Service Fund	Grant Funds	Debt Service Fund	Capital Projects Fund	Total
<b>Beginning Fund Balance</b>	\$ 130,482,373	\$ 3,854,524	\$ 4,603,650	\$ 23,721,612	\$ 45,478,945	\$ 208,141,104
<b>Revenues</b>						
Local Sources	\$ 187,067,895	\$ 10,537,596	\$ 6,450,500	\$ 65,875,795	\$ -	\$ 269,931,786
State Sources	212,322,770	600,159	3,820,000	4,246,168	-	220,989,097
Federal Sources	4,875,000	12,680,951	15,469,149	1,791,163	-	34,816,263
Total Revenues	\$ 404,265,665	\$ 23,818,706	\$ 25,739,649	\$ 71,913,126	\$ -	\$ 525,737,146
<b>Expenditures</b>						
Payroll Costs	\$ 360,633,424	\$ 10,133,619	\$ 12,282,547	\$ -	\$ -	\$ 383,049,590
Contracted Services	23,185,705	425,790	2,816,029	-	-	26,427,524
Supplies & Materials	11,461,521	12,775,745	10,372,188	-	-	34,609,454
Other Operating Costs	6,489,172	235,279	268,885	-	-	6,993,336
Debt Service	20,000	-	-	74,872,815	-	74,892,815
Capital Outlay	418,275	350,000	-	-	-	768,275
Total Expenditures	\$ 402,208,097	\$ 23,920,433	\$ 25,739,649	\$ 74,872,815	\$ -	\$ 526,740,994
<b>Other Sources (Uses)</b>						
Other Sources	\$ 200,000	\$ 68,750	\$ -	\$ 3,570,000	\$ -	\$ 3,838,750
Other Uses	(3,638,750)	-	-	-	-	(3,638,750)
Net Sources Over (Under) Uses	\$ (3,438,750)	\$ 68,750	\$ -	\$ 3,570,000	\$ -	\$ 200,000
<b>Net Change In Fund Balance</b>	\$ (1,381,182)	\$ (32,977)	\$ -	\$ 610,311	\$ -	\$ (803,848)
<b>Fund Balances</b>						
Non-Spendable	\$ 2,077,777	\$ 701,733	\$ 1,234	\$ -	\$ -	\$ 2,780,744
Restricted	3,212,274	3,119,814	46,727	24,331,923	45,478,945	76,189,683
Committed	-	-	4,555,689	-	-	4,555,689
Assigned	79,111,760	-	-	-	-	79,111,760
Unassigned	44,699,380	-	-	-	-	44,699,380
<b>Ending Fund Balance</b>	\$ 129,101,191	\$ 3,821,547	\$ 4,603,650	\$ 24,331,923	\$ 45,478,945	\$ 207,337,256



**Klein Independent School District**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**All Funds by Function**  
**For the Year Ending August 31, 2016**

	General Fund	Food Service Fund	Grant Funds	Debt Service Fund	Capital Projects Fund	Total
<b>Revenues</b>						
Local Sources	\$ 187,067,895	\$ 10,537,596	\$ 6,450,500	\$ 65,875,795	\$ -	\$ 269,931,786
State Sources	212,322,770	600,159	3,820,000	4,246,168	-	220,989,097
Federal Sources	4,875,000	12,680,951	15,469,149	1,791,163	-	34,816,263
Total Revenues	<u>\$ 404,265,665</u>	<u>\$ 23,818,706</u>	<u>\$ 25,739,649</u>	<u>\$ 71,913,126</u>	<u>\$ -</u>	<u>\$ 525,737,146</u>
<b>Expenditures</b>						
Instruction	\$ 249,300,623	\$ -	\$ 13,858,885	\$ -	\$ -	\$ 263,159,508
Instructional Resource & Media	4,815,841	-	148,447	-	-	4,964,288
Curriculum & Staff Development	10,372,806	-	2,359,988	-	-	12,732,794
Instructional Leadership	3,664,618	-	161,578	-	-	3,826,196
School Leadership	27,431,141	-	81,405	-	-	27,512,546
Guidance, Counseling & Eval	21,110,019	-	2,003,784	-	-	23,113,803
Social Work Services	356,005	-	-	-	-	356,005
Health Services	4,850,819	-	-	-	-	4,850,819
Student Transportation	11,921,640	-	37,500	-	-	11,959,140
Food Service	-	23,620,173	-	-	-	23,620,173
Extracurricular Activities	8,059,681	-	6,485,500	-	-	14,545,181
General Administration	9,483,281	-	-	-	-	9,483,281
Facilities Maint & Operations	33,701,386	300,260	-	-	-	34,001,646
Security & Monitoring Services	5,344,114	-	-	-	-	5,344,114
Data Processing Services	8,793,748	-	-	-	-	8,793,748
Community Services	361,975	-	602,562	-	-	964,537
Debt Service	20,000	-	-	74,872,815	-	74,892,815
Facilities Acquisition/Construction	-	-	-	-	-	-
Pmts to Fiscal Agent/SSA	520,400	-	-	-	-	520,400
Juvenile Justice Alt. Education Pgm.	300,000	-	-	-	-	300,000
Intergovernmental Charges	1,800,000	-	-	-	-	1,800,000
Total Expenditures	<u>\$ 402,208,097</u>	<u>\$ 23,920,433</u>	<u>\$ 25,739,649</u>	<u>\$ 74,872,815</u>	<u>\$ -</u>	<u>\$ 526,740,994</u>
<b>Other Sources (Uses)</b>						
Other Sources	\$ 200,000	\$ 68,750	\$ -	\$ 3,570,000	\$ -	\$ 3,838,750
Other Uses	<u>(3,638,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,638,750)</u>
Net Sources Over (Under) Uses	<u>\$ (3,438,750)</u>	<u>\$ 68,750</u>	<u>\$ -</u>	<u>\$ 3,570,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>
Net Change In Fund Balance	<u>\$ (1,381,182)</u>	<u>\$ (32,977)</u>	<u>\$ -</u>	<u>\$ 610,311</u>	<u>\$ -</u>	<u>\$ (803,848)</u>
<b>Beginning Fund Balance</b>	\$ 130,482,373	\$ 3,854,524	\$ 4,603,650	23,721,612	\$ 45,478,945	\$ 208,141,104
<b>Ending Fund Balance</b>	<u>\$ 129,101,191</u>	<u>\$ 3,821,547</u>	<u>\$ 4,603,650</u>	<u>\$ 24,331,923</u>	<u>\$ 45,478,945</u>	<u>\$ 207,337,256</u>