

Monthly Financial Report
Through September 30, 2020

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	526,271,610	-	0.0%	502,604,410	510,274,442	-	0.0%	480,070,360	479,871,736	-	0.0%
Occupational Taxes	165,848,315	24,335,543	14.7%	156,348,315	174,043,000	19,599,242	11.3%	165,754,818	170,493,750	22,021,666	12.9%
Other Taxes	56,269,662	7,601,304	13.5%	54,014,453	59,156,507	6,582,945	11.1%	56,671,550	55,574,828	5,886,509	10.6%
Local Grants	5,913,893	709,709	12.0%	4,143,024	5,192,790	745,376	14.4%	5,613,192	6,885,592	663,078	9.6%
State Sources											
SEEK Program	222,100,000	54,336,312	24.5%	225,684,013	232,487,382	60,063,027	25.8%	247,934,805	242,117,316	59,485,830	24.6%
Other State Revenues	365,896,235	10,381,485	2.8%	369,660,335	342,236,198	79,930,604	23.4%	349,864,756	345,257,905	79,092,126	22.9%
KSFCC Allocation	9,878,203	2,185,981	22.1%	10,257,913	11,900,000	2,331,662	19.6%	10,982,285	9,500,000	2,359,962	24.8%
Federal Grants	158,030,686	8,420,756	5.3%	137,930,824	162,094,934	14,838,655	9.2%	139,838,556	158,816,229	12,715,281	8.0%
Interest	1,373,219	25,152	1.8%	4,799,457	5,040,324	653,080	13.0%	7,772,462	3,122,059	502,179	16.1%
Other Sources	112,677,383	11,062,540	9.8%	132,193,786	118,651,510	13,342,168	11.2%	169,388,256	118,734,617	22,240,760	18.7%
Total Revenues	1,624,259,205	119,058,781	7.3%	1,597,636,530	1,621,077,087	198,086,759	12.2%	1,633,891,040	1,590,374,032	204,967,389	12.9%
Non-Operating Funds											
Beginning Balance	148,058,092	148,058,092	100.0%	191,428,267	191,428,267	191,428,267	100.0%	158,151,219	158,151,219	158,151,219	100.0%
All Funds Expenditures											
1100 Instruction	821,466,589	66,817,429	8.1%	774,207,455	796,764,850	115,710,692	14.5%	764,451,784	800,649,350	110,713,375	13.8%
2100 Student Support	85,355,096	7,869,241	9.2%	76,476,936	75,273,386	11,447,355	15.2%	68,161,539	69,602,981	11,237,059	16.1%
2200 Instructional Staff Support	160,288,818	14,995,646	9.4%	150,445,455	162,655,963	25,879,312	15.9%	141,048,899	158,310,803	23,543,298	14.9%
2300 District Administration	8,876,883	1,084,997	12.2%	7,507,701	7,306,808	1,503,534	20.6%	6,814,225	6,963,158	1,046,450	15.0%
2400 School Administration	122,503,136	14,550,620	11.9%	115,535,838	117,444,257	21,430,950	18.2%	115,027,171	115,266,354	20,651,226	17.9%
2500 Business Support	65,291,315	14,986,344	23.0%	52,348,395	66,185,044	10,462,095	15.8%	45,822,234	52,439,400	9,330,047	17.8%
2600 Plant Operations & Maintenance	129,507,054	19,664,463	15.2%	116,147,008	134,904,573	25,840,794	19.2%	117,438,367	133,406,233	25,286,944	19.0%
2700 Transportation	76,469,954	12,007,355	15.7%	85,480,460	92,077,439	15,925,705	17.3%	89,192,089	93,828,833	13,887,505	14.8%
2900 Other Instruction Support	-	-	-	-	-	992	-	47,026	35,237	3,607	10.2%
3100 Food Service	80,081,293	6,149,359	7.7%	74,812,474	102,586,283	11,421,728	11.1%	68,566,041	94,560,825	7,843,162	8.3%
3200 Daycare Operations	1,014,410	1,827	0.2%	131,457	600,562	22,416	3.7%	(435,894)	730,339	18,351	2.5%
3300 Community Services	14,238,274	2,000,517	14.1%	11,341,578	15,076,803	2,536,291	16.8%	12,182,203	12,011,392	1,550,933	12.9%
4600 Site Improvement	35,393,775	22,607,965	63.9%	63,115,947	48,711,267	37,264,819	76.5%	54,171,849	51,327,468	16,866,060	32.9%
5100 Debt Service	62,281,213	12,420,569	19.9%	51,664,316	63,854,000	12,790,756	20.0%	52,217,444	61,374,653	11,821,126	19.3%
5200 Operating Transfers Out	58,796,763	10,528,900	17.9%	61,791,685	58,117,951	11,844,964	20.4%	65,909,015	60,125,881	19,693,690	32.8%
5300 Contingency	31,797,151	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,753,361,724	205,685,231	11.7%	1,641,006,705	1,798,980,324	304,082,402	16.9%	1,600,613,992	1,763,821,315	273,492,834	15.5%
Ending Fund Balance	18,955,573	61,431,643		148,058,092	13,525,030	85,432,624		191,428,267	(15,296,064)	89,625,774	

As of September 30, 2020

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	58,076,726	Due To Other Funds	(90,420,921)
Investments	56,053,600	Accounts Payable	(2,631,180)
Accounts Receivable	79,371	Accrued Expenditures	<u>(23,836,947)</u>
Due From Other Funds	45,763,342		
Inventory	<u>3,675,686</u>	Total Liabilities	(116,889,048)
Total Assets	<u><u>163,648,725</u></u>		
		Fund Balance	
		Beginning Balance	(94,647,544)
		Revenues	(86,904,754)
		Expenditures	<u>134,792,621</u>
		Total Fund Balance	<u>(46,759,677)</u>
		Total Liabilities and Fund Balance	<u><u>(163,648,725)</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.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	484,974,500	-	0.0%	462,895,650	469,774,442	-	0.0%	442,127,249	440,553,515	-	0.0%
1115 Delinquent Property Taxes	5,000,000	2,247,359	44.9%	4,001,458	5,200,000	1,876,151	36.1%	5,228,894	4,900,000	1,665,890	34.0%
1117 Motor Vehicle Taxes	29,101,954	5,353,944	18.4%	28,716,415	31,360,593	4,706,795	15.0%	30,034,314	30,721,921	4,220,619	13.7%
1119 Franchise Taxes	13,837,708	-	0.0%	13,380,801	13,905,914	-	0.0%	12,681,043	12,230,907	-	0.0%
1131 Occupational License Taxes	165,848,315	24,335,543	14.7%	156,348,315	174,043,000	19,599,242	11.3%	165,754,818	170,493,750	22,021,666	12.9%
1191 Omitted Property Taxes	5,600,000	-	0.0%	5,182,110	7,000,000	-	0.0%	7,040,147	6,000,000	-	0.0%
1280 Revenue in Lieu of Taxes	2,730,000	-	0.0%	2,733,669	1,690,000	-	0.0%	1,687,152	1,722,000	-	0.0%
1300 Tuition	495,000	64,234	13.0%	494,442	507,500	92,000	18.1%	508,252	478,500	96,549	20.2%
1510 Interest Income	1,100,000	(73,673)	-6.7%	4,395,350	5,000,000	392,376	7.8%	7,371,642	3,015,000	458,697	15.2%
1900 Other Local Revenues	4,556,000	200,484	4.4%	4,563,988	4,503,000	232,462	5.2%	4,528,431	4,323,300	314,030	7.3%
3111 State SEEK Revenues	222,100,000	54,336,312	24.5%	225,684,013	232,487,382	60,063,027	25.8%	247,934,805	242,117,316	59,485,830	24.6%
3129 KSB/KSD Transportation	17,000	-	0.0%	17,593	15,000	-	0.0%	15,255	25,000	-	0.0%
3800 State Utility Taxes	1,800,000	151,102	8.4%	1,806,283	1,796,000	150,196	8.4%	1,796,614	1,893,000	149,983	7.9%
3900 On-Behalf Payments	319,502,121	-	0.0%	320,133,152	298,211,921	66,842,664	22.4%	302,352,879	298,211,921	67,651,802	22.7%
4100 Unrestricted Federal Revenues	6,500	-	0.0%	6,256	10,000	-	0.0%	10,809	8,000	2,584	32.3%
5220 Indirect Cost Transfers	6,431,602	289,449	4.5%	6,554,964	6,166,689	872,533	14.1%	6,038,990	5,498,897	767,828	14.0%
Total Revenues	1,263,100,700	86,904,754	6.9%	1,236,914,459	1,251,671,441	154,827,445	12.4%	1,235,111,294	1,222,193,027	156,835,477	12.8%
Non-Operating Funds											
Beginning Balance	94,647,544	94,647,544		131,790,729	131,790,729	131,790,729		141,547,484	141,547,484	141,547,484	

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	452,451,977	47,628,824	10.5%	445,037,645	445,248,514	53,002,387	11.9%	446,197,933	456,268,740	49,640,148	10.9%
0200 Employee Benefits	249,288,466	2,862,012	1.1%	244,182,863	236,841,221	48,546,366	20.5%	235,638,848	232,702,805	48,586,031	20.9%
0300 Professional/Technical Services	325,378	10,949	3.4%	252,959	456,594	41,738	9.1%	351,228	543,857	63,920	11.8%
0400 Property Services	1,113,130	116,540	10.5%	347,660	499,797	60,511	12.1%	317,451	399,344	52,090	13.0%
0500 Other Purchased Services	1,102,234	23,854	2.2%	421,158	654,408	96,320	14.7%	723,727	987,837	102,371	10.4%
0600 Supplies	22,809,302	2,759,524	12.1%	5,376,111	16,261,389	3,737,768	23.0%	8,367,599	14,740,971	3,209,638	21.8%
0700 Property	5,961,232	893,269	15.0%	5,488,614	6,870,937	1,189,856	17.3%	4,711,455	6,337,233	910,607	14.4%
0800 Miscellaneous	4,349,101	330,735	7.6%	454,853	527,457	358,712	68.0%	467,744	555,347	286,202	51.5%
1100 Instruction	737,400,820	54,625,708	7.4%	701,561,863	707,360,317	107,033,658	15.1%	696,775,985	712,536,135	102,851,007	14.4%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	51,462,130	6,626,258	12.9%	45,175,457	47,281,565	6,277,644	13.3%	40,349,730	41,660,690	5,800,941	13.9%
0200 Employee Benefits	25,487,501	432,778	1.7%	24,954,539	22,083,470	4,587,184	20.8%	21,522,985	21,393,220	4,588,724	21.4%
0300 Professional/Technical Services	2,341,258	5,713	0.2%	1,325,518	1,675,320	27,704	1.7%	1,853,344	1,854,006	220,641	11.9%
0400 Property Services	30,160	0	0.0%	4,931	10,554	410	3.9%	61,871	63,428	4,275	6.7%
0500 Other Purchased Services	182,221	7,212	4.0%	105,044	126,058	26,867	21.3%	146,622	159,366	23,061	14.5%
0600 Supplies	590,087	74,938	12.7%	238,868	503,839	61,011	12.1%	295,145	379,011	70,884	18.7%
0700 Property	92,585	25,492	27.5%	109,434	149,118	22,396	15.0%	78,607	111,587	24,002	21.5%
0800 Miscellaneous	260,188	12,487	4.8%	157,134	198,792	15,754	7.9%	25,599	29,939	14,507	48.5%
2100 Student Support	80,446,130	7,184,878	8.9%	72,070,925	72,028,715	11,018,970	15.3%	64,333,903	65,651,246	10,747,033	16.4%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	71,614,572	8,520,587	11.9%	68,457,911	78,272,744	9,567,450	12.2%	62,038,646	66,275,535	8,751,084	13.2%
0200 Employee Benefits	37,780,978	810,823	2.1%	37,294,825	37,493,389	6,872,590	18.3%	32,399,684	36,774,288	7,862,127	21.4%
0300 Professional/Technical Services	3,969,682	67,879	1.7%	2,147,938	3,743,972	403,287	10.8%	3,018,301	3,692,580	431,709	11.7%
0400 Property Services	320,621	2,837	0.9%	245,569	306,301	83,092	27.1%	253,453	350,211	49,848	14.2%
0500 Other Purchased Services	587,459	32,111	5.5%	325,992	557,711	100,842	18.1%	663,664	808,986	132,865	16.4%
0600 Supplies	4,499,120	683,452	15.2%	3,866,147	4,069,783	1,930,206	47.4%	3,289,164	3,560,277	603,336	16.9%
0700 Property	3,394,985	609,522	18.0%	2,996,055	4,550,618	872,268	19.2%	2,608,559	3,250,984	333,570	10.3%
0800 Miscellaneous	134,449	4,349	3.2%	78,633	153,485	24,678	16.1%	167,785	184,697	41,366	22.4%
2200 Instructional Staff Support	122,301,864	10,731,561	8.8%	115,413,070	129,148,003	19,854,412	15.4%	104,439,256	114,897,558	18,205,906	15.8%

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	4,524,362	652,366	14.4%	4,051,375	4,040,293	801,928	19.8%	3,562,356	3,823,129	625,292	16.4%
0200 Employee Benefits	2,090,747	71,851	3.4%	2,110,264	1,299,003	404,378	31.1%	1,792,274	1,293,535	277,043	21.4%
0300 Professional/Technical Services	1,358,819	204,256	15.0%	954,490	1,304,214	140,286	10.8%	923,979	1,359,997	(10,376)	-0.8%
0400 Property Services	1,620	-	0.0%	5,610	10,985	-	0.0%	22,833	24,776	-	0.0%
0500 Other Purchased Services	128,887	22,757	17.7%	126,338	292,215	33,499	11.5%	146,792	171,423	39,436	23.0%
0600 Supplies	418,108	3,857	0.9%	60,493	115,725	14,889	12.9%	104,555	141,812	14,821	10.5%
0700 Property	34,925	-	0.0%	15,767	25,321	8,068	31.9%	12,752	28,458	6,052	21.3%
0800 Miscellaneous	108,946	95,686	87.8%	103,557	146,178	89,598	61.3%	85,810	89,479	78,422	87.6%
2300 District Administration	8,666,413	1,050,773	12.1%	7,427,894	7,233,935	1,492,645	20.6%	6,651,351	6,932,609	1,030,690	14.9%
School Administration (Principal's Office)											
0100 Salaries	74,984,632	12,272,317	16.4%	71,848,371	73,561,401	12,512,327	17.0%	72,119,981	72,991,203	12,584,314	17.2%
0200 Employee Benefits	38,243,623	1,360,640	3.6%	37,682,223	32,628,251	7,384,973	22.6%	36,309,332	31,926,406	6,542,751	20.5%
0300 Professional/Technical Services	399,625	37,750	9.4%	354,953	573,619	41,972	7.3%	337,867	528,202	54,981	10.4%
0400 Property Services	621,961	43,299	7.0%	345,689	628,606	83,495	13.3%	296,435	528,279	45,461	8.6%
0500 Other Purchased Services	868,259	126,472	14.6%	822,681	1,063,914	197,424	18.6%	916,484	1,139,903	213,520	18.7%
0600 Supplies	5,611,168	387,909	6.9%	2,132,522	5,917,974	844,975	14.3%	2,509,333	5,029,029	713,412	14.2%
0700 Property	1,591,758	245,934	15.5%	1,808,502	2,852,784	258,985	9.1%	1,871,004	2,825,573	372,648	13.2%
0800 Miscellaneous	50,374	3,992	7.9%	35,414	71,029	17,474	24.6%	82,059	118,605	38,854	32.8%
2400 School Administration	122,371,400	14,478,313	11.8%	115,030,355	117,297,577	21,341,624	18.2%	114,442,495	115,087,200	20,565,941	17.9%
Business Support (Finance, Human Resources, IT)											
0100 Salaries	23,111,421	4,369,332	18.9%	22,500,678	24,053,346	4,289,212	17.8%	21,246,182	22,591,693	4,060,703	18.0%
0200 Employee Benefits	13,764,727	1,049,011	7.6%	14,217,788	14,570,355	2,741,852	18.8%	13,304,237	13,751,555	3,137,815	22.8%
0300 Professional/Technical Services	2,398,035	444,433	18.5%	1,317,983	1,956,605	295,300	15.1%	1,353,202	1,725,729	258,342	15.0%
0400 Property Services	519,863	(30,780)	-5.9%	(193,137)	584,953	(79,399)	-13.6%	86,130	595,746	(135,938)	-22.8%
0500 Other Purchased Services	5,139,358	1,222,779	23.8%	5,274,420	5,329,586	1,652,051	31.0%	3,793,148	6,126,012	825,119	13.5%
0600 Supplies	2,995,137	529,839	17.7%	3,932,858	3,005,241	1,135,008	37.8%	2,143,172	2,515,019	315,894	12.6%
0700 Property	14,914,914	7,241,884	48.6%	4,377,126	15,014,847	205,453	1.4%	3,083,721	3,052,031	759,674	24.9%
0800 Miscellaneous	203,417	5,306	2.6%	352,781	398,903	167,360	42.0%	171,645	392,853	8,600	2.2%
2500 Business Support	63,046,872	14,831,804	23.5%	51,780,497	64,913,835	10,406,838	16.0%	45,181,437	50,750,638	9,230,210	18.2%

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	52,055,974	8,332,453	16.0%	48,205,952	54,109,964	9,185,960	17.0%	48,942,750	51,527,074	9,343,138	18.1%
0200 Employee Benefits	25,904,541	2,826,077	10.9%	23,742,199	26,178,901	4,681,572	17.9%	23,335,643	24,529,642	4,651,608	19.0%
0300 Professional/Technical Services	593,862	16,704	2.8%	617,499	969,103	147,027	15.2%	1,436,701	1,595,763	88,928	5.6%
0400 Property Services	21,424,938	2,981,550	13.9%	18,223,471	24,588,377	5,222,620	21.2%	16,819,348	24,522,132	5,462,895	22.3%
0500 Other Purchased Services	1,706,986	326,894	19.2%	(370,945)	1,704,813	274,043	16.1%	699,463	2,280,327	241,869	10.6%
0600 Supplies	24,084,653	4,469,883	18.6%	22,491,993	23,705,144	5,684,675	24.0%	22,555,732	25,449,007	4,880,923	19.2%
0700 Property	3,405,803	585,078	17.2%	2,009,372	3,267,570	523,933	16.0%	2,461,885	3,151,392	533,426	16.9%
0800 Miscellaneous	187,117	9,361	5.0%	119,000	155,178	15,742	10.1%	108,292	118,040	4,223	3.6%
2600 Plant Operations & Maintenance	129,363,874	19,548,000	15.1%	115,038,541	134,679,051	25,735,572	19.1%	116,359,814	133,173,376	25,207,011	18.9%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	35,799,873	3,915,180	10.9%	45,230,780	47,816,244	6,691,435	14.0%	47,518,878	48,323,401	6,467,428	13.4%
0200 Employee Benefits	20,793,205	1,680,914	8.1%	22,876,194	19,033,354	3,821,382	20.1%	23,354,992	18,676,256	3,678,564	19.7%
0300 Professional/Technical Services	151,747	14,960	9.9%	(457,659)	133,326	(123,148)	-92.4%	(1,234,944)	124,592	(604,404)	-485.1%
0400 Property Services	69,321	9,818	14.2%	56,620	106,711	9,976	9.3%	32,432	58,444	7,699	13.2%
0500 Other Purchased Services	3,906,996	2,728,983	69.8%	3,270,492	3,140,868	1,850,991	58.9%	3,652,458	5,717,125	1,691,689	29.6%
0600 Supplies	8,778,970	719,583	8.2%	7,632,641	8,971,737	2,183,943	24.3%	9,523,459	9,760,344	1,893,343	19.4%
0700 Property	5,489,919	2,902,297	52.9%	5,826,230	10,759,735	1,385,967	12.9%	4,452,051	7,347,846	66,395	0.9%
0800 Miscellaneous	344,900	5,494	1.6%	53,805	91,115	7,099	7.8%	61,273	188,836	8,917	4.7%
2700 Transportation	75,334,931	11,977,228	15.9%	84,489,103	90,053,089	15,827,645	17.6%	87,360,599	90,196,845	13,209,631	14.6%
Other Instructional Support (Teacherpreneur)											
0100 Salaries	-	-		-	-	-		44,772	33,966	5,245	15.4%
0200 Employee Benefits	-	-		-	-	-		2,254	1,271	312	24.6%
2900 Other Instruction Support	-	-		-	-	-		47,026	35,237	5,558	15.8%
Food Service (School Cafeteria Operation)											
0100 Salaries	70,133	12,990	18.5%	65,487	70,133	8,119	11.6%	-	-	312	
0200 Employee Benefits	9,210	4,585	49.8%	32,149	-	2,838		-	-	-	
0800 Miscellaneous	23,000	(71)		22,846	-	-		22,116	-	-	
3100 Food Service	102,343	17,504	17.1%	120,482	70,133	10,956	15.6%	22,116	-	312	

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	2,084,129	119,719	5.7%	1,920,453	2,493,276	385,252	15.5%	1,864,606	2,160,256	390,534	18.1%
0200 Employee Benefits	1,098,292	29,512	2.7%	1,100,455	1,095,632	218,996	20.0%	1,019,439	1,076,070	232,296	21.6%
0300 Professional/Technical Services	10,924	150	1.4%	9,455	13,926	240	1.7%	4,709	6,337	685	10.8%
0400 Property Services	3,575	-	0.0%	1,890	3,890	1,440	37.0%	-	1,575	-	0.0%
0500 Other Purchased Services	10,721	816	7.6%	5,951	10,223	1,498	14.7%	11,375	14,279	1,744	12.2%
0600 Supplies	26,003	2,032	7.8%	7,357	16,535	518	3.1%	23,135	29,587	3,624	12.2%
0700 Property	14,117	2,658	18.8%	3,193	11,114	776	7.0%	21,160	23,111	2,663	11.5%
0800 Miscellaneous	12,000	-	0.0%	2,251	10,611	(1,924)	-18.1%	9,801	15,063	5,506	36.6%
3300 Community Services	3,259,761	154,886	4.8%	3,051,005	3,655,207	606,795	16.6%	2,954,225	3,326,278	637,053	19.2%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	888,033	160,356	18.1%	895,975	898,471	175,197	19.5%	696,078	762,459	143,539	18.8%
0200 Employee Benefits	452,732	25,856	5.7%	458,260	342,251	78,000	22.8%	335,557	351,862	77,055	21.9%
0300 Professional/Technical Services	4,145	-	0.0%	64,444	186,782	63,150	33.8%	100,915	165,830	-	0.0%
0400 Property Services	1,631	-	0.0%	453	1,982	99	5.0%	618	1,000	-	0.0%
0500 Other Purchased Services	13,300	782	5.9%	5,150	13,300	2,675	20.1%	11,988	14,469	1,394	9.6%
0600 Supplies	23,424	2,904	12.4%	14,444	17,766	8,127	45.7%	12,198	24,384	4,279	17.5%
0700 Property	7,759	813	10.5%	6,665	11,079	656	5.9%	1,310	5,964	-	0.0%
0800 Miscellaneous	2,750	1,255	45.6%	3,079	22,800	(1,052)	-4.6%	2,347	1,500	1,155	77.0%
4300 Architectural & Engineering	1,393,775	191,966	13.8%	1,448,470	1,494,431	326,853	21.9%	1,161,011	1,327,468	227,423	17.1%
5200 Operating Transfers Out	1,910,000	-	0.0%	6,625,439	2,005,125	991	0.0%	5,138,831	2,036,994	-	0.0%
5300 Contingency	31,797,151	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,377,395,333	134,792,621	9.8%	1,274,057,644	1,387,360,557	213,656,962	15.4%	1,244,868,049	1,349,139,990	201,917,772	15.0%
Ending Fund Balance	(19,647,090)	46,759,677		94,647,544	(3,898,387)	72,961,212		131,790,729	14,600,522	96,465,189	

As of September 30, 2020

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	34,393,314	Accounts Payable	(1,220,109)
Accounts Receivable	<u>62,995</u>	Due To Other Funds	<u>(28,122,587)</u>
Total Assets	<u><u>34,456,310</u></u>	Total Liabilities	(29,342,696)
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(12,916,856)
		Expenditures	<u>19,425,043</u>
		Total Fund Balance	<u>(5,113,614)</u>
		Total Liabilities and Fund Balance	<u><u>(34,456,310)</u></u>

Special Revenue Fund includes grants and awards for donor-specified purposes. Federal and state grants are the largest source.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	3,307	73.5%	32,347	1,397	8,954	641.0%	30,934	-	4,678		
1700 Student Fees	52,321	100	0.2%	595	68,383	310	0.5%	24,481	-	225		
1900 Local Grants and Contributions	5,823,951	608,545	10.4%	3,429,761	4,475,407	572,523	12.8%	4,216,634	5,067,758	214,404	4.2%	
3200 State Grants	35,901,214	5,989,461	16.7%	33,974,387	33,565,096	5,830,564	17.4%	31,675,824	31,411,615	6,007,921	19.1%	
4300 Direct Federal Grants	17,262,769	82,254	0.5%	1,256,286	15,695,057	134,990	0.9%	2,231,614	15,108,257	194,468	1.3%	
4500 Federal Grants Through State	74,270,486	6,068,629	8.2%	80,155,499	74,593,805	3,206,843	4.3%	74,290,824	69,471,222	1,909,685	0.3%	
4700 Federal Grants Thru Intermediary	1,098,323	84,608	7.7%	757,185	631,688	112,631	17.8%	731,650	664,528	93,126	287.4%	
4810 Medicaid Reimbursement	3,757,692	79,952	2.1%	1,895,472	2,048,478	138,842	6.8%	1,961,865	-	379,605		
5210 Operating Transfers In	2,421,000	-	0.0%	1,824,621	2,454,264	5,991	0.2%	2,070,995	252,054	5,000	150.6%	
Total Revenues	140,592,254	12,916,856	9.2%	123,326,153	133,533,575	10,011,649	7.5%	117,234,821	121,975,434	8,809,113	7.2%	
Non-Operating Funds												
Beginning Balance	11,621,801	11,621,801	100.0%	9,901,763	9,901,763	9,901,763	100.0%	10,925,714	10,925,714	10,925,714	100.0%	
Special Revenue Fund Expenditures												
1100 Instruction	81,849,147	12,202,924	14.9%	69,084,359	81,840,472	8,304,958	10.1%	63,254,041	79,949,356	7,544,587	9.4%	
2100 Student Support	4,908,966	684,363	13.9%	4,406,011	3,244,671	428,385	13.2%	3,827,636	3,951,735	490,026	12.4%	
2200 Instructional Staff Support	37,640,646	4,252,631	11.3%	34,809,119	33,029,655	6,008,030	18.2%	36,402,816	42,839,035	5,316,440	12.4%	
2300 District Administration	210,470	34,225	16.3%	79,807	72,873	10,889	14.9%	162,874	30,549	15,760	51.6%	
2400 School Administration	131,736	72,307	54.9%	505,483	146,680	89,326	60.9%	584,676	179,154	85,285	47.6%	
2500 Business Support	2,244,443	154,540	6.9%	567,898	1,271,209	55,257	4.3%	640,797	1,688,761	99,838	5.9%	
2600 Plant Operations & Maintenance	34,900	131,170	375.8%	1,064,991	25,700	98,912	384.9%	1,010,374	1,074	68,199	6352.2%	
2700 Transportation	1,135,023	30,127	2.7%	991,357	2,024,350	98,060	4.8%	1,831,490	3,631,988	677,874	18.7%	
3300 Community Services	9,623,185	1,715,401	17.8%	7,621,800	9,057,013	1,368,034	15.1%	8,148,356	7,061,881	-	0.0%	
5200 Operating Transfers Out	3,036,753	147,355	4.9%	2,475,290	2,933,826	332,935	11.3%	2,395,712	2,998,667	281,977	9.4%	
Total Expenditures	140,815,269	19,425,043	13.8%	121,606,115	133,646,449	16,795,778	12.6%	118,258,772	142,540,753	15,811,718	11.1%	
Ending Fund Balance	11,398,786	5,113,614		11,621,801	9,788,889	3,117,635		9,901,763	(9,639,605)	3,923,110		

As of September 30, 2020

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	2,986	Accounts Payable	(104,896)
Due From Other Funds	<u>4,347,576</u>		
Total Assets	<u><u>4,350,562</u></u>	Total Liabilities	<u><u>(104,896)</u></u>
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(346,547)
		Expenditures	<u>(105,203)</u>
		Total Fund Balance	<u>(4,245,666)</u>
		Total Liabilities and Fund Balance	<u><u>(4,350,562)</u></u>

District Activity Funds include adult-directed funds collected at our schools. These include class fees, registration fees, and general receipts.

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,216,172)
Expenditures	<u>4,216,172</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.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	1,260,125	253,864	20.1%	3,251,761	3,267,792	1,139,547	34.9%	3,941,998	3,966,135	1,342,547	33.9%
1900 Local Grants and Contributions	82,046	92,683	113.0%	335,699	335,699	110,394	32.9%	410,199	410,199	57,264	14.0%
Total Revenues	1,342,171	346,547	25.8%	3,587,460	3,603,491	1,249,940	34.7%	4,352,197	4,376,334	1,399,811	32.0%
Non-Operating Funds											
Beginning Balance	3,793,916	3,793,916	100.0%	3,237,406	3,237,406	3,237,406	100.0%	2,582,689	2,582,689	2,582,689	100.0%
District Activity Funds Expenditures											
1100 Instruction	1,921,057	(90,495)	-4.7%	2,987,474	6,786,607	249,324	3.7%	3,629,301	6,793,741	196,995	2.9%
2600 Plant Operations & Maintenance	108,280	(14,708)	-13.6%	43,476	199,822	6,310	3.2%	68,179	231,784	11,735	5.1%
Total Expenditures	2,029,337	(105,203)	-5.2%	3,030,950	6,986,429	255,634	3.7%	3,697,480	7,025,524	208,729	3.0%
Ending Fund Balance	3,106,750	4,245,666		3,793,916	(145,532)	4,231,713	-2907.8%	3,237,406	(2,649,191)	1,191,081	-45.0%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%	8,629,589	8,642,470	4,321,235	50.0%
Total Revenues	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%	8,629,589	8,642,470	4,321,235	50.0%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%	8,629,589	8,642,470	4,321,235	50.0%
Total Expenditures	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%	8,629,589	8,642,470	4,321,235	50.0%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of September 30, 2020

Building Fund (320) Balance Sheet

Assets			Fund Balance	
Due from Other Funds	3,647,072		Beginning Balance	(6,759,572)
	3,647,072		Revenues	-
Total Assets	3,647,072		Expenditures	3,112,500
			Total Fund Balance	(3,647,072)
			Total Liabilities and Fund Balance	(3,647,072)

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	38,615,026		Due To Other Funds	(3,894,528)
Due From Other Funds	43,879,859		Accounts Payable	(29,997)
Total Assets	82,494,885		Total Liabilities	(3,924,525)
			Fund Balance	
			Beginning Balance	(103,870,057)
			Revenues	(27,080)
			Expenditures	25,326,777
			Total Fund Balance	(78,570,360)
			Total Liabilities and Fund Balance	(82,494,885)

Construction Fund is used to account for multi-year renovation and construction projects, generally funded by General Fund, Building Fund, or bond sales.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	41,297,110	-	0.0%	39,708,760	40,500,000	-	0.0%	37,943,111	39,318,221	-	0.0%
1900 Local Contributions	100,000	-	0.0%	101,965	204,000	-	0.0%	102,096	200,000	-	0.0%
3200 State Revenues	-	-		-	-	-		-	-	-	
Total Revenues	41,397,110	-	0.0%	39,810,725	40,704,000	-	0.0%	38,045,207	39,518,221	-	0.0%
Non-Operating Funds											
Beginning Balance	6,759,572	6,759,572	100.0%	4,180,415	4,180,415	4,180,415	100.0%	9,459,699	9,459,699	9,459,699	100.0%
Building Fund Expenditures											
5200 Operating Transfers Out	41,397,110	3,112,500	7.5%	37,231,568	40,704,000	2,980,184	7.3%	43,324,491	39,518,221	11,827,513	29.9%
Total Expenditures	41,397,110	3,112,500	7.5%	37,231,568	40,704,000	2,980,184	7.3%	43,324,491	39,518,221	11,827,513	29.9%
Ending Fund Balance	6,759,572	3,647,072		6,759,572	4,180,415	1,200,231		4,180,415	9,459,699	(2,367,814)	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	22,218		358,668	-	195,073		71,337	-	10,422	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100 Bond Proceeds	34,000,000	-	0.0%	60,665,896	45,093,293	-	0.0%	90,362,974	50,000,000	-	0.0%
5210 Operating Transfers In	-	4,862		10,149,706	-	-		16,609,998	-	9,459,699	
Total Revenues	34,000,000	27,080	0.1%	71,174,270	46,698,394	195,073	0.4%	107,044,309	50,000,000	9,470,120	18.9%
Non-Operating Funds											
Beginning Balance	103,870,057	103,870,057		97,624,465	97,624,465	97,624,465		46,860,175	46,860,175	46,860,175	
Construction Fund Expenditures											
4600 Construction	34,000,000	22,415,999	65.9%	61,667,477	47,216,836	36,937,966	78.2%	53,010,838	50,000,000	16,638,637	33.3%
5100 Debt Service	-	-		318,830	-	221,743		497,067	-	1	
5200 Operating Transfers Out	-	2,910,778		2,942,371	-	3,671,460		2,772,114	-	2,772,114	
Total Expenditures	34,000,000	25,326,777	74.5%	64,928,678	47,216,836	40,831,169	86.5%	56,280,019	50,000,000	19,410,753	38.8%
Ending Fund Balance	103,870,057	78,570,360		103,870,057	97,106,023	56,988,370		97,624,465	46,860,175	36,919,543	

As of September 30, 2020

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(12,420,569)
Expenditures	12,420,569
	<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	2,109,422	Due To Other Funds	(10,598,737)
Inventory	4,193,482	Accounts Payable	(178,911)
Equipment, Net of Depreciation	18,711,801	Unfunded Pension Liability	(96,110,370)
Deferred Outflows - Pension Contributions	19,000,499	Deferred Inflows - Pension Investments	(15,917,747)
	<hr/>		<hr/>
Total Assets	44,015,205	Total Liabilities	(122,805,765)
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	74,624,661
		Revenues	(2,108,049)
		Expenditures	6,273,948
			<hr/>
		Total Fund Balance	78,790,560
			<hr/>
		Total Liabilities and Fund Balance	(44,015,205)
			<hr/> <hr/>

Food Service Fund operates the cafeterias at all schools. This operation is funded by federal reimbursements and student sales.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	9,878,203	2,185,981	22.1%	10,257,913	11,900,000	2,331,662	19.6%	10,982,285	9,500,000	2,359,962	24.8%
4300 Federal Direct Reimbursements	2,620,000	-	0.0%	2,630,996	2,620,000	-	0.0%	2,621,896	2,600,000	-	0.0%
5210 Operating Transfers In	49,783,010	10,234,588	20.6%	38,456,577	49,334,000	10,237,351	20.8%	38,116,196	48,160,691	9,461,163	19.6%
Total Revenues	62,281,213	12,420,569	19.9%	51,345,486	63,854,000	12,569,013	19.7%	51,720,377	60,260,691	11,821,125	19.6%
Debt Service Expenditures											
5100 Debt Service	62,281,213	12,420,569	19.9%	51,345,486	63,854,000	12,569,013	19.7%	51,720,377	60,260,691	11,821,125	19.6%
Total Expenditures	62,281,213	12,420,569	19.9%	51,345,486	63,854,000	12,569,013	19.7%	51,720,377	60,260,691	11,821,125	19.6%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	180,000	696	0.4%	91,665	120,000	34,407	28.7%	170,812	100,000	26,196	26.2%
1600 Food Sales	10,950,000	(619)	0.0%	2,325,026	4,600,000	631,898	13.7%	3,023,797	4,500,000	593,225	13.2%
1900 Local Contributions	2,273,000	2,660	0.1%	20,939	50,000	(9,540)	-19.1%	(13,663)	71,943	11,127	15.5%
3200 State Grants	-	-		488,430	-	-		499,313	-	-	
3900 On-Behalf Payments	-	-		4,516,282	-	2,701,474		4,346,901	4,550,566	897,444	19.7%
4500 Federal Grants Through State	59,021,416	2,105,313	3.6%	48,017,229	66,505,906	11,245,348	16.9%	54,592,235	70,972,222	10,138,396	14.3%
4950 Donated Commodities	-	-		3,218,157	-	-		3,408,472	-	-	
5210 Operating Transfers In	-	-		2,969,452	-	-		2,979,945	10,000	-	0.0%
Total Revenues	72,424,416	2,108,049	2.9%	61,647,180	71,275,906	14,603,589	20.5%	69,007,812	80,204,731	11,666,389	14.5%
Non-Operating Funds											
Beginning Balance	(74,624,661)	(74,624,661)	100.0%	(57,500,175)	(57,500,175)	(57,500,175)	100.0%	(54,320,784)	(54,320,784)	(54,320,784)	100.0%
Food Service Expenditures											
3100 Food Service Operation	79,978,950	6,131,854	7.7%	74,691,992	102,516,150	11,410,771	11.1%	68,543,925	94,352,273	6,609,167	7.0%
5100 Debt Service	-	-		-	-	-		-	1,113,962	-	0.0%
5200 Operating Transfers Out	4,062,000	142,094	3.5%	4,079,674	3,840,000	539,598	14.1%	3,643,278	6,924,529	485,851	
Total Expenditures	84,040,950	6,273,948	7.5%	78,771,666	106,356,150	11,950,370	11.2%	72,187,203	102,390,764	7,095,019	6.9%
Ending Fund Balance	(86,241,195)	(78,790,560)		(74,624,661)	(92,580,419)	(54,846,956)		(57,500,175)	(76,506,817)	(49,749,414)	

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Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities
Due From Other Funds	637,333		Unfunded Pension Liability
Deferred Outflows - Pension Contributions	18,715		Deferred Inflows - Pension Investments
Total Assets	656,048		Total Liabilities
			(110,343)
			Fund Balance
			Beginning Balance
			(522,782)
			Revenues
			(24,750)
			Expenditures
			1,827
			Total Fund Balance
			(545,705)
			Total Liabilities and Fund Balance
			(656,048)

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
Deferred Outflows - Pension Contributions	2,599		Due To Other Funds
Total Assets	2,599		Unfunded Pension Liability
			(12,377)
			Deferred Inflows - Pension Investments
			(13,145)
			Total Liabilities
			(2,177)
			Fund Balance
			Beginning Balance
			(48,130)
			Revenues
			(1,770)
			Expenditures
			75,000
			Total Fund Balance
			25,100
			Total Liabilities and Fund Balance
			(2,599)

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.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	-	-		67	-	-		7,034	7,034	651	9.3%
3200 State Grants	290,000	24,750	8.5%	134,664	18,181	18,181	100.0%	269,163	269,163	16,765	6.2%
3900 On-Behalf Payments	-	-		30,087	-	6,091		24,521	38,474	7,959	20.7%
Total Revenues	290,000	24,750	8.5%	164,818	18,181	24,272	133.5%	300,718	314,671	25,375	8.1%
Non-Operating Funds											
Beginning Balance	522,782	522,782	100.0%	489,421	489,421	489,421	100.0%	(247,191)	(247,191)	(247,191)	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	1,014,410	1,827	0.2%	131,457	600,562	22,416	3.7%	(435,894)	730,339	18,351	2.5%
Total Expenditures	1,014,410	1,827	0.2%	131,457	600,562	22,416	3.7%	(435,894)	730,339	18,351	2.5%
Ending Fund Balance	(201,628)	545,705		522,782	(92,960)	491,277		489,421	(662,860)	(240,167)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	15,033	1,770	11.8%	24,415	23,639	-	0.0%	18,892	23,000	-	0.0%
1900 Local Contributions	-	-		27,440	27,440	-	0.0%	39,084	39,084	510	1.3%
3900 On-Behalf Payments	-	-		2,870	-	-		3,521	4,936	-	0.0%
5210 Operating Transfers In	95,000	-	0.0%	92,922	95,000	-	0.0%	92,891	96,925	-	0.0%
Total Revenues	110,033	1,770	1.6%	147,647	146,079	-	0.0%	154,388	163,945	510	0.3%
Non-Operating Funds											
Beginning Balance	48,130	48,130	100.0%	57,862	57,862	57,862	100.0%	44,782	44,782	44,782	100.0%
Enterprise Programs Expenditures											
1100 Instruction	95,130	75,000	78.8%	107,919	109,352	-	0.0%	105,421	113,162	-	0.0%
2200 Instructional Staff Support	51,308	-	0.0%	18,328	69,636	-	0.0%	14,980	65,704	-	0.0%
3300 Community Services	24,448	-	0.0%	31,132	24,953	445	1.8%	20,907	29,861	469	1.6%
Total Expenditures	170,886	75,000	43.9%	157,379	203,941	445	0.2%	141,308	208,727	469	0.2%
Ending Fund Balance	(12,723)	(25,100)		48,130	(0)	57,417		57,862	0	44,824	

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Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	296,578	Due To Other Funds	(6,659)
Deferred Outflows - Pension Contributions	<u>15,533</u>	Unfunded Pension Liabilities	(78,573)
Total Assets	<u><u>312,111</u></u>	Deferred Inflows - Pension Investments	<u>(13,013)</u>
		Total Liabilities	(98,245)
		Fund Balance	
		Beginning Balance	(224,893)
		Revenues	(426)
		Expenditures	<u>11,453</u>
		Total Fund Balance	<u>(213,866)</u>
		Total Liabilities and Fund Balance	<u><u>(312,111)</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	391,388	Unfunded Pension Liabilities	(1,232,108)
Accounts Receivable	12,084	Deferred Inflows - Pension Investments	<u>(204,061)</u>
Deferred Outflows - Pension Contributions	<u>243,581</u>	Total Liabilities	(1,436,169)
Total Assets	<u><u>647,053</u></u>	Fund Balance	
		Beginning Balance	795,615
		Revenues	(10,791)
		Expenditures	<u>4,292</u>
		Total Fund Balance	<u>789,116</u>
		Total Liabilities and Fund Balance	<u><u>(647,053)</u></u>

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

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	-	69		3,527	3,527	1,412	40.0%	5,158	5,158	979	19.0%
1800 Daycare Fees	228,000	357	0.2%	135,334	135,334	8,118	6.0%	183,017	213,768	56,380	26.4%
3900 On-Behalf Payments	-	-		21,017	-	-		31,525	31,625	5,878	18.6%
Total Revenues	228,000	426	0.2%	159,878	138,862	9,530	6.9%	219,700	250,551	63,237	25.2%
Non-Operating Funds											
Beginning Balance	224,893	224,893	100.0%	274,953	274,953	274,953	100.0%	231,405	231,405	231,405	100.0%
Adult Education Expenditures											
1100 Instruction	-	-		-	170	-	0.0%	2,211	2,211	-	0.0%
2200 Instructional Staff Support	295,000	11,453	3.9%	204,938	408,669	16,869	4.1%	168,941	475,080	20,953	4.4%
5200 Operating Transfers Out	5,000	-	0.0%	5,000	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%
Total Expenditures	300,000	11,453	3.8%	209,938	413,839	21,869	5.3%	176,152	482,290	25,953	5.4%
Ending Fund Balance	152,893	213,866		224,893	(24)	262,613		274,953	(334)	268,690	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	10,791	10,791	100.0%	527,420	506,076	131,498	26.0%	742,039	885,286	129,243	14.6%
3900 On-Behalf Payments	-	-		103,227	-	66,638		219,651	179,135	33,138	18.5%
Total Revenues	10,791	10,791	100.0%	630,647	506,076	198,136	39.2%	961,690	1,064,421	162,381	15.3%
Non-Operating Funds											
Beginning Balance	(795,615)	(795,615)	100.0%	(960,422)	(960,422)	(960,422)	100.0%	(1,214,381)	(1,214,381)	(1,214,381)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	200,435	4,292	2.1%	465,840	667,932	122,752	18.4%	684,825	1,254,746	120,787	9.6%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	-	0.0%
Total Expenditures	200,435	4,292	2.1%	465,840	667,932	122,752	18.4%	707,731	1,288,173	120,787	9.4%
Ending Fund Balance	(985,259)	(789,116)		(795,615)	(1,122,278)	(885,038)		(960,422)	(1,438,134)	(1,172,787)	

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Trust Fund (7000) Balance Sheet

Assets			Fund Balance	
Cash	578,589		Beginning Balance	(1,989,673)
Investments	<u>1,361,872</u>		Revenues	(81,018)
Total Assets	<u><u>1,940,461</u></u>		Expenditures	<u>130,230</u>
			Total Fund Balance	<u>(1,940,461)</u>
			Total Liabilities and Fund Balance	<u><u>(1,940,461)</u></u>

The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 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	88,721	72,536	81.8%	(82,100)	(84,601)	20,857	-24.7%	122,579	1,902	1,207	63.4%
1900 Local Contributions	7,896	8,482	107.4%	377,564	381,684	62,459	16.4%	986,359	1,407,635	391,410	27.8%
Total Revenues	96,617	81,018	83.9%	295,464	297,083	83,316	28.0%	1,108,938	1,409,536	392,616	27.9%
Non-Operating Funds											
Beginning Balance	1,989,673	1,989,673	100.0%	2,331,850	2,331,850	2,331,850	100.0%	2,281,627	2,281,627	2,281,627	100.0%
Trust & Agency Expenditures											
3300 Trust & Agency Expenditures	1,330,881	130,230	9.8%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Total Expenditures	1,330,881	130,230	9.8%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Ending Fund Balance	755,409	1,940,461		1,989,673	289,303	1,854,151		2,331,850	2,097,791	1,760,831	