

Monthly Financial Report
Through October 31, 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	525,408,458	-	0.0%	502,604,410	510,274,442	-	0.0%	480,070,360	479,871,736	-	0.0%
Occupational Taxes	165,848,315	38,113,133	23.0%	156,348,315	174,043,000	35,947,751	20.7%	165,754,818	170,493,750	36,738,862	21.5%
Other Taxes	56,269,662	9,745,951	17.3%	54,014,453	59,156,507	9,002,010	15.2%	56,671,550	55,574,828	8,811,757	15.9%
Local Grants	6,074,839	923,156	15.2%	4,143,024	6,541,334	1,091,114	16.7%	5,613,192	6,293,241	1,325,150	21.1%
State Sources											
SEEK Program	222,100,000	72,873,272	32.8%	225,684,013	232,487,382	78,533,652	33.8%	247,934,805	242,117,316	79,685,241	32.9%
Other State Revenues	365,735,629	116,141,408	31.8%	369,660,335	344,572,316	108,532,815	31.5%	349,864,756	347,411,386	106,760,980	30.7%
KSFCC Allocation	9,878,203	5,021,093	50.8%	10,257,913	11,900,000	5,384,793	45.3%	10,982,285	9,500,000	5,008,959	52.7%
Federal Grants	170,773,109	17,339,349	10.2%	137,930,824	165,515,176	26,381,038	15.9%	139,838,556	166,541,250	24,096,797	14.5%
Interest	1,364,172	567,467	41.6%	4,799,457	5,043,425	1,015,955	20.1%	7,772,462	3,123,456	792,562	25.4%
Other Sources	119,407,826	15,588,535	13.1%	132,193,786	118,602,184	18,201,069	15.3%	169,388,256	121,005,210	57,098,321	47.2%
Total Revenues	1,642,860,213	276,313,363	16.8%	1,597,636,530	1,628,135,766	284,090,198	17.4%	1,633,891,040	1,601,932,173	320,318,629	20.0%
Non-Operating Funds											
Beginning Balance	150,971,429	150,971,429	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	835,670,369	216,518,708	25.9%	774,170,962	796,773,525	190,977,447	24.0%	764,451,784	802,540,466	186,241,845	23.2%
2100 Student Support	86,193,547	23,334,122	27.1%	76,476,936	76,937,681	18,084,675	23.5%	68,161,539	68,895,917	17,531,964	25.4%
2200 Instructional Staff Support	164,230,427	39,009,491	23.8%	150,443,152	167,266,954	39,143,599	23.4%	141,048,899	148,501,423	37,672,187	25.4%
2300 District Administration	8,771,098	2,268,667	25.9%	7,507,701	7,444,405	2,054,368	27.6%	6,814,225	7,005,482	1,615,950	23.1%
2400 School Administration	122,929,110	34,675,861	28.2%	115,535,838	117,429,313	31,785,144	27.1%	115,027,171	115,233,880	30,600,019	26.6%
2500 Business Support	63,431,206	21,579,809	34.0%	52,348,395	67,158,278	14,276,125	21.3%	45,822,234	52,021,847	12,793,434	24.6%
2600 Plant Operations & Maintenance	131,422,298	34,287,816	26.1%	116,147,008	134,913,773	36,272,610	26.9%	117,438,367	133,430,860	35,310,105	26.5%
2700 Transportation	75,987,368	22,240,654	29.3%	85,480,460	91,188,112	24,640,881	27.0%	89,192,089	92,221,195	21,227,081	23.0%
2900 Other Instruction Support	-	4,826		-	-	3,473		47,026	35,237	7,358	20.9%
3100 Food Service	80,910,027	12,054,733	14.9%	71,940,707	102,586,283	18,556,410	18.1%	68,566,041	94,352,273	13,870,601	14.7%
3200 Daycare Operations	1,014,410	16,871	1.7%	128,683	600,562	36,330	6.0%	(435,894)	730,339	31,302	4.3%
3300 Community Services	16,658,230	3,470,764	20.8%	11,341,578	15,642,975	3,390,047	21.7%	12,182,203	14,006,524	1,807,705	12.9%
4600 Site Improvement	28,580,050	27,598,025	96.6%	63,115,947	48,711,267	23,442,673	48.1%	54,171,849	51,327,468	37,248,642	72.6%
5100 Debt Service	62,281,213	18,974,862	30.5%	51,664,316	63,854,000	19,621,032	30.7%	52,217,444	61,374,653	19,130,969	31.2%
5200 Operating Transfers Out	61,222,911	14,841,196	24.2%	61,791,685	58,220,878	15,060,047	25.9%	65,909,015	60,061,040	24,917,345	41.5%
5300 Contingency	31,797,151	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,771,099,414	470,876,405	26.6%	1,638,093,368	1,806,149,144	437,344,861	24.2%	1,600,613,992	1,754,927,011	440,006,509	25.1%
Ending Fund Balance	22,732,228	(43,591,613)		150,971,429	13,414,889	38,173,604		191,428,267	5,156,381	38,463,339	

As of October 31, 2020

General Fund (1) Balance Sheet

Assets			Liabilities	
Cash	32,368,196		Due To Other Funds	(97,870,215)
Investments	16,053,600		Accounts Payable	(5,331,694)
Accounts Receivable	76,611		Accrued Expenditures	(57,476,583)
Due From Other Funds	65,856,560			
Inventory	3,560,469			
			Total Liabilities	(160,678,491)
			Fund Balance	
			Beginning Balance	(94,647,544)
			Revenues	(225,227,162)
			Expenditures	362,637,761
			Total Fund Balance	42,763,055
			Total Liabilities and Fund Balance	(117,915,436)

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	2,372,686	47.5%	4,001,458	5,200,000	2,239,790	43.1%	5,228,894	4,900,000	1,895,634	38.7%
1117	Motor Vehicle Taxes	29,101,954	7,373,264	25.3%	28,716,415	31,360,593	6,762,220	21.6%	30,034,314	30,721,921	6,006,843	19.6%
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	38,113,133	23.0%	156,348,315	174,043,000	35,947,751	20.7%	165,754,818	170,493,750	36,738,862	21.5%
1191	Omitted Property Taxes	5,600,000	-	0.0%	5,182,110	7,000,000	-	0.0%	7,040,147	6,000,000	909,279	15.2%
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	161,549	33.8%
1510	Interest Income	1,100,000	451,114	41.0%	4,395,350	5,000,000	667,084	13.3%	7,371,642	3,015,000	732,018	24.3%
1900	Other Local Revenues	4,556,000	304,692	6.7%	4,563,988	4,503,000	256,747	5.7%	4,528,431	4,323,300	350,688	8.1%
3111	State SEEK Revenues	222,100,000	72,873,272	32.8%	225,684,013	232,487,382	78,533,652	33.8%	247,934,805	242,117,316	79,685,241	32.9%
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	302,459	16.8%	1,806,283	1,796,000	300,391	16.7%	1,796,614	1,893,000	299,429	15.8%
3900	On-Behalf Payments	319,502,121	101,822,716	31.9%	320,133,152	298,211,921	93,579,729	31.4%	302,352,879	298,211,921	94,712,523	31.8%
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	1,549,591	24.1%	6,554,964	6,166,689	1,478,405	24.0%	6,038,990	5,498,897	1,310,805	23.8%
Total Revenues		1,263,100,700	225,227,162	17.8%	1,236,914,459	1,251,671,441	219,857,770	17.6%	1,235,111,294	1,222,193,027	222,805,456	18.2%
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	114,297,610	25.3%	445,037,645	445,248,514	98,021,763	22.0%	446,197,933	456,268,740	96,096,527	21.1%
0200 Employee Benefits	249,288,466	74,479,648	29.9%	244,182,863	236,841,221	69,161,780	29.2%	235,638,848	232,702,805	69,217,605	29.7%
0300 Professional/Technical Services	325,378	13,605	4.2%	252,959	456,594	63,876	14.0%	351,228	543,857	117,171	21.5%
0400 Property Services	1,113,130	141,278	12.7%	347,660	499,797	162,905	32.6%	317,451	399,344	86,374	21.6%
0500 Other Purchased Services	1,102,234	26,947	2.4%	421,158	654,408	167,170	25.5%	723,727	987,837	207,570	21.0%
0600 Supplies	22,809,302	3,391,130	14.9%	5,376,111	16,261,389	4,531,759	27.9%	8,367,599	14,740,971	4,024,899	27.3%
0700 Property	5,961,232	1,264,408	21.2%	5,488,614	6,870,937	1,776,572	25.9%	4,711,455	6,337,233	1,668,635	26.3%
0800 Miscellaneous	4,349,101	341,520	7.9%	454,853	527,457	373,714	70.9%	467,744	555,347	300,186	54.1%
1100 Instruction	737,400,820	193,956,146	26.3%	701,561,863	707,360,317	174,259,538	24.6%	696,775,985	712,536,135	171,718,967	24.1%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	51,462,130	13,611,889	26.5%	45,175,457	47,281,565	10,468,155	22.1%	40,349,730	41,660,690	9,761,233	23.4%
0200 Employee Benefits	25,487,501	7,781,232	30.5%	24,954,539	22,083,470	6,492,121	29.4%	21,522,985	21,393,220	6,481,592	30.3%
0300 Professional/Technical Services	2,341,258	213,414	9.1%	1,325,518	1,675,320	185,763	11.1%	1,853,344	1,854,006	282,006	15.2%
0400 Property Services	30,160	1,281	4.2%	4,931	10,554	410	3.9%	61,871	63,428	5,125	8.1%
0500 Other Purchased Services	182,221	18,313	10.1%	105,044	126,058	41,072	32.6%	146,622	159,366	39,110	24.5%
0600 Supplies	590,087	118,931	20.2%	238,868	503,839	81,165	16.1%	295,145	379,011	108,018	28.5%
0700 Property	92,585	31,375	33.9%	109,434	149,118	27,841	18.7%	78,607	111,587	32,053	28.7%
0800 Miscellaneous	260,188	10,101	3.9%	157,134	198,792	28,972	14.6%	25,599	29,939	17,135	57.2%
2100 Student Support	80,446,130	21,786,537	27.1%	72,070,925	72,028,715	17,325,499	24.1%	64,333,903	65,651,246	16,726,273	25.5%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	71,614,572	17,807,373	24.9%	68,457,911	78,272,744	15,890,189	20.3%	62,038,646	66,275,535	14,595,633	22.0%
0200 Employee Benefits	37,780,978	11,531,915	30.5%	37,294,825	37,493,389	9,704,606	25.9%	32,399,684	36,774,288	11,078,269	30.1%
0300 Professional/Technical Services	3,969,682	154,115	3.9%	2,147,938	3,743,972	561,327	15.0%	3,018,301	3,692,580	549,728	14.9%
0400 Property Services	320,621	3,692	1.2%	245,569	306,301	134,426	43.9%	253,453	350,211	90,029	25.7%
0500 Other Purchased Services	587,459	35,310	6.0%	325,992	557,711	155,679	27.9%	663,664	808,986	173,744	21.5%
0600 Supplies	4,499,120	824,093	18.3%	3,866,147	4,069,783	2,115,451	52.0%	3,289,164	3,560,277	1,714,977	48.2%
0700 Property	3,394,985	1,083,335	31.9%	2,996,055	4,550,618	1,074,717	23.6%	2,608,559	3,250,984	965,901	29.7%
0800 Miscellaneous	134,449	5,426	4.0%	78,633	153,485	28,682	18.7%	167,785	184,697	43,930	23.8%
2200 Instructional Staff Support	122,301,864	31,445,259	25.7%	115,413,070	129,148,003	29,665,078	23.0%	104,439,256	114,897,558	29,212,211	25.4%

		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	1,110,780	24.6%	4,051,375	4,040,293	1,110,640	27.5%	3,562,356	3,823,129	891,538	23.3%
0200	Employee Benefits	2,090,747	659,956	31.6%	2,110,264	1,299,003	563,819	43.4%	1,792,274	1,293,535	386,875	29.9%
0300	Professional/Technical Services	1,358,819	321,857	23.7%	954,490	1,304,214	181,256	13.9%	923,979	1,359,997	138,925	10.2%
0400	Property Services	1,620	(540)	-33.3%	5,610	10,985	540	4.9%	22,833	24,776	-	0.0%
0500	Other Purchased Services	128,887	23,023	17.9%	126,338	292,215	56,527	19.3%	146,792	171,423	51,068	29.8%
0600	Supplies	418,108	7,716	1.8%	60,493	115,725	21,171	18.3%	104,555	141,812	34,817	24.6%
0700	Property	34,925	5,910	16.9%	15,767	25,321	9,561	37.8%	12,752	28,458	6,777	23.8%
0800	Miscellaneous	108,946	95,686	87.8%	103,557	146,178	93,338	63.9%	85,810	89,479	81,422	91.0%
2300	District Administration	8,666,413	2,224,388	25.7%	7,427,894	7,233,935	2,036,851	28.2%	6,651,351	6,932,609	1,591,422	23.0%
School Administration (Principal's Office)												
0100	Salaries	74,984,632	21,780,018	29.0%	71,848,371	73,561,401	18,843,918	25.6%	72,119,981	72,991,203	19,091,068	26.2%
0200	Employee Benefits	38,243,623	11,388,474	29.8%	37,682,223	32,628,251	10,527,706	32.3%	36,309,332	31,926,406	9,320,834	29.2%
0300	Professional/Technical Services	399,625	55,630	13.9%	354,953	573,619	100,876	17.6%	337,867	528,202	70,675	13.4%
0400	Property Services	621,961	62,383	10.0%	345,689	628,606	128,830	20.5%	296,435	528,279	78,109	14.8%
0500	Other Purchased Services	868,259	238,077	27.4%	822,681	1,063,914	299,888	28.2%	916,484	1,139,903	248,729	21.8%
0600	Supplies	5,611,168	594,212	10.6%	2,132,522	5,917,974	1,129,010	19.1%	2,509,333	5,029,029	1,003,804	20.0%
0700	Property	1,591,758	418,030	26.3%	1,808,502	2,852,784	599,788	21.0%	1,871,004	2,825,573	616,275	21.8%
0800	Miscellaneous	50,374	5,261	10.4%	35,414	71,029	24,381	34.3%	82,059	118,605	42,004	35.4%
2400	School Administration	122,371,400	34,542,085	28.2%	115,030,355	117,297,577	31,654,397	27.0%	114,442,495	115,087,200	30,471,499	26.5%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	23,111,421	7,272,336	31.5%	22,500,678	24,053,346	6,013,306	25.0%	21,246,182	22,591,693	5,801,308	25.7%
0200	Employee Benefits	13,764,727	4,095,612	29.8%	14,217,788	14,570,355	4,205,505	28.9%	13,304,237	13,751,555	4,263,542	31.0%
0300	Professional/Technical Services	2,398,035	789,971	32.9%	1,317,983	1,956,605	514,973	26.3%	1,353,202	1,725,729	339,981	19.7%
0400	Property Services	519,863	(69,401)	-13.3%	(193,137)	584,953	(130,851)	-22.4%	86,130	595,746	84,684	14.2%
0500	Other Purchased Services	5,139,358	1,303,332	25.4%	5,274,420	5,329,586	1,759,034	33.0%	3,793,148	6,126,012	805,717	13.2%
0600	Supplies	2,995,137	607,151	20.3%	3,932,858	3,005,241	1,285,364	42.8%	2,143,172	2,515,019	367,963	14.6%
0700	Property	14,914,914	7,344,137	49.2%	4,377,126	15,014,847	390,586	2.6%	3,083,721	3,052,031	975,340	32.0%
0800	Miscellaneous	203,417	17,414	8.6%	352,781	398,903	170,560	42.8%	171,645	392,853	9,012	2.3%
2500	Business Support	63,046,872	21,360,552	33.9%	51,780,497	64,913,835	14,208,477	21.9%	45,181,437	50,750,638	12,647,549	24.9%

		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	13,898,197	26.7%	48,205,952	54,109,964	12,985,500	24.0%	48,942,750	51,527,074	13,215,477	25.6%
0200	Employee Benefits	25,904,541	6,975,474	26.9%	23,742,199	26,178,901	6,578,976	25.1%	23,335,643	24,529,642	6,539,144	26.7%
0300	Professional/Technical Services	593,862	28,732	4.8%	617,499	969,103	226,775	23.4%	1,436,701	1,595,763	120,688	7.6%
0400	Property Services	21,424,938	6,016,999	28.1%	18,223,471	24,588,377	7,793,935	31.7%	16,819,348	24,522,132	7,739,961	31.6%
0500	Other Purchased Services	1,706,986	(263,584)	-15.4%	(370,945)	1,704,813	(253,230)	-14.9%	699,463	2,280,327	(272,204)	-11.9%
0600	Supplies	24,084,653	6,316,386	26.2%	22,491,993	23,705,144	7,983,188	33.7%	22,555,732	25,449,007	7,102,177	27.9%
0700	Property	3,405,803	964,485	28.3%	2,009,372	3,267,570	705,473	21.6%	2,461,885	3,151,392	668,839	21.2%
0800	Miscellaneous	187,117	19,931	10.7%	119,000	155,178	44,869	28.9%	108,292	118,040	10,536	8.9%
2600	Plant Operations & Maintenance	129,363,874	33,956,620	26.2%	115,038,541	134,679,051	36,065,487	26.8%	116,359,814	133,173,376	35,124,618	26.4%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	35,799,873	9,033,433	25.2%	45,230,780	47,816,244	11,327,098	23.7%	47,518,878	48,323,401	11,079,470	22.9%
0200	Employee Benefits	20,793,205	5,223,624	25.1%	22,876,194	19,033,354	5,824,950	30.6%	23,354,992	18,676,256	5,568,089	29.8%
0300	Professional/Technical Services	151,747	26,424	17.4%	(457,659)	133,326	(110,413)	-82.8%	(1,234,944)	124,592	(683,682)	-548.7%
0400	Property Services	69,321	12,249	17.7%	56,620	106,711	19,350	18.1%	32,432	58,444	8,353	14.3%
0500	Other Purchased Services	3,906,996	2,774,715	71.0%	3,270,492	3,140,868	1,960,926	62.4%	3,652,458	5,717,125	1,684,169	29.5%
0600	Supplies	8,778,970	1,091,626	12.4%	7,632,641	8,971,737	3,424,575	38.2%	9,523,459	9,760,344	2,773,591	28.4%
0700	Property	5,489,919	4,038,617	73.6%	5,826,230	10,759,735	2,073,786	19.3%	4,452,051	7,347,846	84,492	1.1%
0800	Miscellaneous	344,900	9,341	2.7%	53,805	91,115	15,655	17.2%	61,273	188,836	9,670	5.1%
2700	Transportation	75,334,931	22,210,028	29.5%	84,489,103	90,053,089	24,535,927	27.2%	87,360,599	90,196,845	20,524,152	22.8%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		-	-	-		44,772	33,966	8,816	26.0%
0200	Employee Benefits	-	-		-	-	-		2,254	1,271	492	38.7%
2900	Other Instruction Support	-	-		-	-	-		47,026	35,237	9,309	26.4%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	21,108	30.1%	65,487	70,133	13,531	19.3%	-	-	492	
0200	Employee Benefits	9,210	7,422	80.6%	32,149	-	4,730		-	-	-	
0800	Miscellaneous	23,000	(71)		22,846	-	-		22,116	-	-	
3100	Food Service	102,343	28,460	27.8%	120,482	70,133	18,261	26.0%	22,116	-	492	

		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	361,091	17.3%	1,920,453	2,493,276	553,940	22.2%	1,864,606	2,160,256	553,702	25.6%
0200	Employee Benefits	1,098,292	346,949	31.6%	1,100,455	1,095,632	307,037	28.0%	1,019,439	1,076,070	325,101	30.2%
0300	Professional/Technical Services	10,924	150	1.4%	9,455	13,926	1,787	12.8%	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	2,582	25.3%	11,375	14,279	1,909	13.4%
0600	Supplies	26,003	2,546	9.8%	7,357	16,535	2,201	13.3%	23,135	29,587	3,753	12.7%
0700	Property	14,117	4,384	31.1%	3,193	11,114	790	7.1%	21,160	23,111	2,663	11.5%
0800	Miscellaneous	12,000	-	0.0%	2,251	10,611	861	8.1%	9,801	15,063	5,506	36.6%
3300	Community Services	3,259,761	715,936	22.0%	3,051,005	3,655,207	870,637	23.8%	2,954,225	3,326,278	893,320	26.9%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	888,033	260,827	29.4%	895,975	898,471	244,017	27.2%	696,078	762,459	194,171	25.5%
0200	Employee Benefits	452,732	143,337	31.7%	458,260	342,251	108,807	31.8%	335,557	351,862	106,234	30.2%
0300	Professional/Technical Services	4,145	-	0.0%	64,444	186,782	63,224	33.8%	100,915	165,830	130	0.1%
0400	Property Services	1,631	-	0.0%	453	1,982	139	7.0%	618	1,000	-	0.0%
0500	Other Purchased Services	13,300	1,379	10.4%	5,150	13,300	2,968	22.3%	11,988	14,469	3,930	27.2%
0600	Supplies	23,424	3,613	15.4%	14,444	17,766	9,198	51.8%	12,198	24,384	5,056	20.7%
0700	Property	7,759	813	10.5%	6,665	11,079	2,098	18.9%	1,310	5,964	-	0.0%
0800	Miscellaneous	2,750	1,780	64.7%	3,079	22,800	198	0.9%	2,347	1,500	1,155	77.0%
4300	Architectural & Engineering	1,393,775	411,750	29.5%	1,448,470	1,494,431	430,651	28.8%	1,161,011	1,327,468	310,676	23.4%
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	362,637,761	26.3%	1,274,057,644	1,387,360,557	331,071,794	23.9%	1,244,868,049	1,349,139,990	319,230,488	23.7%
Ending Fund Balance		(19,647,090)	(42,763,055)		94,647,544	(3,898,387)	20,576,705		131,790,729	14,600,522	45,122,452	

As of October 31, 2020

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	42,454,586	Accounts Payable	(2,062,064)
Accounts Receivable	<u>136,448</u>	Due To Other Funds	<u>(43,169,158)</u>
Total Assets	<u><u>42,591,034</u></u>	Total Liabilities	(45,231,222)
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(21,044,535)
		Expenditures	<u>35,306,524</u>
		Total Fund Balance	<u>2,640,188</u>
		Total Liabilities and Fund Balance	<u><u>(42,591,034)</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	1,644	4,278	260.2%	32,347	4,498	11,132	247.5%	30,934	1,397	6,249	447.3%
1700 Student Fees	11,747	100	0.9%	595	52,321	310	0.6%	24,481	68,383	24,296	35.5%
1900 Local Grants and Contributions	5,908,779	774,856	13.1%	3,429,761	5,823,951	860,196	14.8%	4,216,634	4,475,407	817,870	18.3%
3200 State Grants	35,210,608	8,328,749	23.7%	33,974,387	35,901,214	6,416,844	17.9%	31,675,824	33,565,096	6,078,838	18.1%
4300 Direct Federal Grants	862,498	205,049	23.8%	1,256,286	17,262,769	193,527	1.1%	2,231,614	15,695,057	342,773	2.2%
4500 Federal Grants Through State	102,471,771	11,477,922	11.2%	80,155,499	74,270,486	7,187,878	9.7%	74,290,824	74,593,805	6,228,231	0.5%
4700 Federal Grants Thru Intermediary	1,006,486	173,631	17.3%	757,185	1,098,323	205,745	18.7%	731,650	631,688	139,102	986.0%
4810 Medicaid Reimbursement	3,956,069	79,952	2.0%	1,895,472	3,757,692	225,120	6.0%	1,961,865	2,048,478	381,942	6.8%
5210 Operating Transfers In	1,820,000	-	0.0%	1,824,621	2,421,000	5,991	0.2%	2,070,995	2,454,264	5,000	15.6%
Total Revenues	151,249,602	21,044,535	13.9%	123,326,153	140,592,254	15,106,744	10.7%	117,234,821	133,533,575	14,024,301	10.5%
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	93,730,724	22,239,624	23.7%	69,084,359	81,849,147	15,590,709	19.0%	63,254,041	81,840,472	13,585,562	16.6%
2100 Student Support	5,747,417	1,547,585	26.9%	4,406,011	4,908,966	759,176	15.5%	3,827,636	3,244,671	805,691	24.8%
2200 Instructional Staff Support	41,579,915	7,538,869	18.1%	34,809,119	37,640,646	9,451,427	25.1%	36,402,816	33,029,655	8,424,837	25.5%
2300 District Administration	104,685	44,279	42.3%	79,807	210,470	17,517	8.3%	162,874	72,873	24,529	33.7%
2400 School Administration	557,710	133,777	24.0%	505,483	131,736	130,747	99.2%	584,676	146,680	128,520	87.6%
2500 Business Support	384,334	219,256	57.0%	567,898	2,244,443	67,648	3.0%	640,797	1,271,209	145,885	11.5%
2600 Plant Operations & Maintenance	1,859,338	317,803	17.1%	1,064,991	34,900	200,136	573.5%	1,010,374	25,700	164,384	639.6%
2700 Transportation	652,437	30,626	4.7%	991,357	1,135,023	104,954	9.2%	1,831,490	2,024,350	702,929	34.7%
3300 Community Services	11,234,619	2,605,979	23.2%	7,621,800	9,623,185	1,956,587	20.3%	8,148,356	9,057,013	-	
5200 Operating Transfers Out	2,561,123	623,900	24.4%	2,475,290	3,036,753	563,905	18.6%	2,395,712	2,933,826	480,895	0.0%
Total Expenditures	158,412,302	35,306,524	22.3%	121,606,115	140,815,269	28,846,277	20.5%	118,258,772	133,646,449	26,204,817	19.6%
Ending Fund Balance	4,459,101	(2,640,188)		11,621,801	9,678,748	(3,837,770)		9,901,763	10,812,840	(1,254,802)	

As of October 31, 2020

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	2,986	Accounts Payable	(120,751)
Due From Other Funds	4,111,943		
		Total Liabilities	(120,751)
Total Assets	4,114,929		
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(450,741)
		Expenditures	250,479
		Total Fund Balance	(3,994,178)
		Total Liabilities and Fund Balance	(4,114,929)

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	4,216,172
Total Fund Balance	-
Total Liabilities and Fund Balance	-

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	353,909	355,663	100.5%	3,251,761	3,267,792	1,596,068	48.8%	3,941,998	3,966,135	1,715,206	43.2%
1900 Local Grants and Contributions	98,790	95,078	96.2%	335,699	335,699	131,469	39.2%	410,199	410,199	115,871	28.2%
Total Revenues	452,699	450,741	99.6%	3,587,460	3,603,491	1,727,538	47.9%	4,352,197	4,376,334	1,831,077	41.8%
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	4,238,352	237,086	5.6%	2,987,474	6,786,607	828,760	12.2%	3,629,301	6,793,741	641,167	9.4%
2600 Plant Operations & Maintenance	199,086	13,393	6.7%	43,476	199,822	6,987	3.5%	68,179	231,784	21,103	9.1%
Total Expenditures	4,437,438	250,479	5.6%	3,030,950	6,986,429	835,747	12.0%	3,697,480	7,025,524	662,270	9.4%
Ending Fund Balance	(190,823)	3,994,178		3,793,916	(145,532)	4,129,196	-2837.3%	3,237,406	(2,649,191)	1,168,807	-44.1%
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 October 31, 2020

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	595,274	Beginning Balance	(6,759,572)
		Revenues	-
Total Assets	<u>595,274</u>	Expenditures	<u>6,164,298</u>
		Total Fund Balance	<u>(595,274)</u>
		Total Liabilities and Fund Balance	<u>(595,274)</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	34,726,917	Due To Other Funds	(3,737,706)
Due From Other Funds	<u>43,587,536</u>	Accounts Payable	<u>(770,244)</u>
Total Assets	<u>78,314,453</u>	Total Liabilities	(4,507,950)
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(33,498)
		Expenditures	<u>30,097,052</u>
		Total Fund Balance	<u>(73,806,503)</u>
		Total Liabilities and Fund Balance	<u>(78,314,453)</u>

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	40,433,958	-	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	40,533,958	-	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	6,164,298	14.9%	37,231,568	40,704,000	6,318,485	15.5%	43,324,491	39,518,221	15,608,845	39.5%
Total Expenditures	41,397,110	6,164,298	14.9%	37,231,568	40,704,000	6,318,485	15.5%	43,324,491	39,518,221	15,608,845	39.5%
Ending Fund Balance	5,896,420	595,274		6,759,572	4,180,415	(2,138,070)		4,180,415	9,459,699	(6,149,146)	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	28,636		358,668	-	242,081		71,337	-	12,950	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100 Bond Proceeds	42,500,000	-	0.0%	60,665,896	45,093,293	-	0.0%	90,362,974	50,000,000	29,625,000	59.3%
5210 Operating Transfers In	-	4,862		10,149,706	-	-		16,609,998	-	9,459,699	
Total Revenues	42,500,000	33,498	0.1%	71,174,270	46,698,394	242,081	0.5%	107,044,309	50,000,000	39,097,648	78.2%
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	27,186,275	27,186,275	100.0%	61,667,477	47,216,836	23,012,022	48.7%	53,010,838	50,000,000	36,937,966	73.9%
5100 Debt Service	-	-		318,830	-	-		497,067	-	221,743	
5200 Operating Transfers Out	2,901,778	2,910,778	100.3%	2,942,371	-	2,942,371		2,772,114	-	3,671,460	
Total Expenditures	30,088,053	30,097,052	100.0%	64,928,678	47,216,836	25,954,393	55.0%	56,280,019	50,000,000	40,831,169	81.7%
Ending Fund Balance	116,282,004	73,806,503		103,870,057	97,106,023	71,912,153		97,624,465	46,860,175	45,126,654	

As of October 31, 2020

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(18,974,862)
Expenditures	18,974,862
	<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	1,003,466	Due To Other Funds	(12,148,757)
Accounts Receivable	100,798	Accounts Payable	(675,261)
Inventory	4,692,238	Unfunded Pension Liability	(96,110,370)
Equipment, Net of Depreciation	18,711,801	Deferred Inflows - Pension Investments	<hr/> (14,871,805)
Deferred Outflows - Pension Contributions	<hr/> 20,771,276		
		Total Liabilities	(123,806,193)
Total Assets	<hr/> <hr/> 45,279,579		
		Fund Balance	
		Beginning Balance	71,752,894
		Revenues	(6,178,602)
		Expenditures	<hr/> 12,952,322
		Total Fund Balance	<hr/> 78,526,614
		Total Liabilities and Fund Balance	<hr/> <hr/> (45,279,579)

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	5,021,093	50.8%	10,257,913	11,900,000	5,384,793	45.3%	10,982,285	9,500,000	5,008,959	52.7%
4300 Federal Direct Reimbursements	2,620,000	667,384	25.5%	2,630,996	2,620,000	660,588	25.2%	2,621,896	2,600,000	657,771	25.3%
5210 Operating Transfers In	49,783,010	13,286,385	26.7%	38,456,577	49,334,000	13,575,651	27.5%	38,116,196	48,160,691	13,242,496	27.5%
Total Revenues	62,281,213	18,974,862	30.5%	51,345,486	63,854,000	19,621,032	30.7%	51,720,377	60,260,691	18,909,226	31.4%
Debt Service Expenditures											
5100 Debt Service	62,281,213	18,974,862	30.5%	51,345,486	63,854,000	19,621,032	30.7%	51,720,377	60,260,691	18,909,226	31.4%
Total Expenditures	62,281,213	18,974,862	30.5%	51,345,486	63,854,000	19,621,032	30.7%	51,720,377	60,260,691	18,909,226	31.4%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	180,000	887	0.5%	91,665	120,000	44,571	37.1%	170,812	100,000	38,721	38.7%
1600 Food Sales	10,950,000	(1,246)	0.0%	2,325,026	4,600,000	938,487	20.4%	3,023,797	4,500,000	914,437	20.3%
1900 Local Contributions	2,273,000	3,906	0.2%	20,939	50,000	(8,498)	-17.0%	(13,663)	71,943	15,343	21.3%
3200 State Grants	530,000	-	0.0%	488,430	-	-		499,313	-	-	
3900 On-Behalf Payments	-	1,439,643		4,516,282	-	3,782,064		4,346,901	4,550,566	1,242,768	27.3%
4500 Federal Grants Through State	59,856,285	4,735,413	7.9%	48,017,229	66,505,906	17,908,180	26.9%	54,592,235	70,972,222	16,346,977	23.0%
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	73,789,285	6,178,602	8.4%	61,647,180	71,275,906	22,664,803	31.8%	69,007,812	80,204,731	18,558,245	23.1%
Non-Operating Funds											
Beginning Balance	(71,752,894)	(71,752,894)	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	80,807,684	12,026,273	14.9%	71,820,225	102,516,150	18,538,149	18.1%	68,543,925	94,352,273	12,126,574	12.9%
5100 Debt Service	-	-		-	-	-		-	1,113,962	-	0.0%
5200 Operating Transfers Out	4,062,000	926,048	22.8%	4,079,674	3,840,000	914,500	23.8%	3,643,278	6,924,529	829,910	
Total Expenditures	84,869,684	12,952,322	15.3%	75,899,899	106,356,150	19,452,650	18.3%	72,187,203	102,390,764	12,956,484	12.7%
Ending Fund Balance	(82,833,293)	(78,526,614)		(71,752,894)	(92,580,419)	(54,288,021)		(57,500,175)	(76,506,817)	(48,719,022)	

As of October 31, 2020

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities		
	Due From Other Funds	621,205		Accounts Payable	(1,977)
	Deferred Outflows - Pension Contributions	<u>20,459</u>		Unfunded Pension Liability	(94,665)
Total Assets		<u><u>641,664</u></u>		Deferred Inflows - Pension Investments	<u>(14,648)</u>
			Total Liabilities		(111,290)
			Fund Balance		
				Beginning Balance	(525,556)
				Revenues	(21,689)
				Expenditures	<u>16,871</u>
			Total Fund Balance		<u>(530,374)</u>
			Total Liabilities and Fund Balance		<u><u>(641,664)</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		
	Deferred Outflows - Pension Contributions	<u>2,841</u>		Due To Other Funds	(12,220)
Total Assets		<u><u>2,841</u></u>		Unfunded Pension Liability	(13,145)
				Deferred Inflows - Pension Investments	<u>(2,034)</u>
			Total Liabilities		(27,399)
			Fund Balance		
				Beginning Balance	(48,514)
				Revenues	(2,844)
				Expenditures	<u>75,916</u>
			Total Fund Balance		<u>24,558</u>
			Total Liabilities and Fund Balance		<u><u>(2,841)</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.

	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	1,453	20.7%
3200 State Grants	290,000	11,622	4.0%	134,664	18,181	37,171	204.4%	269,163	269,163	41,387	15.4%
3900 On-Behalf Payments	-	10,067		30,087	-	8,527		24,521	38,474	11,065	28.8%
Total Revenues	290,000	21,689	7.5%	164,818	18,181	45,698	251.4%	300,718	314,671	53,905	17.1%
Non-Operating Funds											
Beginning Balance	525,556	525,556	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	16,871	1.7%	128,683	600,562	36,330	6.0%	(435,894)	730,339	31,302	4.3%
Total Expenditures	1,014,410	16,871	1.7%	128,683	600,562	36,330	6.0%	(435,894)	730,339	31,302	4.3%
Ending Fund Balance	(198,854)	530,374		525,556	(92,960)	498,789		489,421	(662,860)	(224,588)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	15,033	1,928	12.8%	24,415	23,639	-	0.0%	18,892	23,000	2,875	12.5%
1900 Local Contributions	-	-		27,440	27,440	-	0.0%	39,084	39,084	510	1.3%
3900 On-Behalf Payments	-	916		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	2,844	2.6%	147,647	146,079	-	0.0%	154,388	163,945	3,385	2.1%
Non-Operating Funds											
Beginning Balance	48,514	48,514	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%	107,535	109,352	94,127	86.1%	105,421	113,162	75,283	66.5%
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	916	3.7%	31,132	24,953	1,808	7.2%	20,907	29,861	973	3.3%
Total Expenditures	170,886	75,916	44.4%	156,995	203,941	95,935	47.0%	141,308	208,727	76,256	36.5%
Ending Fund Balance	(12,339)	(24,558)		48,514	-	(38,073)		57,862	-	(28,089)	

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Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities		
	Cash	298,861		Due To Other Funds	(15,152)
	Deferred Outflows - Pension Contributions	<u>16,981</u>		Unfunded Pension Liabilities	(78,573)
Total Assets		<u><u>315,842</u></u>		Deferred Inflows - Pension Investments	<u>(12,158)</u>
			Total Liabilities		(105,882)
			Fund Balance		
			Beginning Balance		(227,196)
			Revenues		(8,127)
			Expenditures		<u>25,363</u>
			Total Fund Balance		<u>(209,960)</u>
			Total Liabilities and Fund Balance		<u><u>(315,842)</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	393,485		Unfunded Pension Liabilities	(1,232,108)
	Accounts Receivable	12,084		Deferred Inflows - Pension Investments	<u>(190,652)</u>
	Deferred Outflows - Pension Contributions	<u>266,282</u>			
Total Assets		<u><u>671,851</u></u>	Total Liabilities		(1,422,760)
			Fund Balance		
			Beginning Balance		759,506
			Revenues		(19,450)
			Expenditures		<u>10,853</u>
			Total Fund Balance		<u>750,909</u>
			Total Liabilities and Fund Balance		<u><u>(671,851)</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	94	136.0%	3,527	3,527	1,805	51.2%	5,158	5,158	1,417	27.5%
1800 Daycare Fees	1,326	1,326	100.0%	135,334	135,334	49,737	36.8%	183,017	213,768	61,311	28.7%
3900 On-Behalf Payments	-	6,708		21,017	-	-		31,525	31,625	8,098	25.6%
Total Revenues	1,395	8,127	582.6%	159,878	138,862	51,542	37.1%	219,700	250,551	70,826	28.3%
Non-Operating Funds											
Beginning Balance	227,196	227,196	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	88	4.0%
2200 Instructional Staff Support	297,340	25,363	8.5%	202,635	408,669	27,094	6.6%	168,941	475,080	35,139	7.4%
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	302,340	25,363	8.4%	207,635	413,839	32,094	7.8%	176,152	482,290	40,227	8.3%
Ending Fund Balance	(73,749)	209,960		227,196	(24)	294,401		274,953	(334)	262,005	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	15,699	17,094	108.9%	527,420	506,076	216,170	42.7%	742,039	885,286	205,071	23.2%
3900 On-Behalf Payments	-	2,355		103,227	-	93,294		219,651	179,135	45,637	25.5%
Total Revenues	15,699	19,450	123.9%	630,647	506,076	309,464	61.1%	961,690	1,064,421	250,708	23.6%
Non-Operating Funds											
Beginning Balance	(759,506)	(759,506)	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	205,343	10,853	5.3%	429,731	667,932	204,313	30.6%	684,825	1,254,746	220,778	17.6%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	-	0.0%
Total Expenditures	205,343	10,853	5.3%	429,731	667,932	204,313	30.6%	707,731	1,288,173	220,778	17.1%
Ending Fund Balance	(949,150)	(750,909)		(759,506)	(1,122,278)	(855,271)		(960,422)	(1,438,134)	(1,184,451)	

As of October 31, 2020

Trust Fund (7000) Balance Sheet			
Assets		Liabilities	
Cash	625,845	Accounts Payable	(20,219)
Investments	1,371,795		
		Total Liabilities	(20,219)
Total Assets	1,997,640	Fund Balance	
		Beginning Balance	(1,989,673)
		Revenues	(135,681)
		Expenditures	147,933
		Total Fund Balance	(1,977,421)
		Total Liabilities and Fund Balance	(1,997,640)

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 Fund											
Trust Revenues											
1500 Interest Income	82,459	82,459	100.0%	(82,100)	(84,601)	49,282	-58.3%	122,579	1,902	1,207	63.4%
1900 Local Contributions	67,270	53,222	79.1%	377,564	381,684	99,448	26.1%	986,359	1,407,635	391,410	27.8%
Total Revenues	149,729	135,681	90.6%	295,464	297,083	148,730	50.1%	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 Expenditures											
3300 Trust & Agency Expenditures	2,139,402	147,933	6.9%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Total Expenditures	2,139,402	147,933	6.9%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Ending Fund Balance	-	1,977,421		1,989,673	289,303	1,919,564		2,331,850	2,097,791	1,760,831	