

Monthly Financial Report
Through November 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	525,408,458	198,227,818	37.7%	502,604,410	510,274,442	153,854,632	30.2%	480,070,360	479,871,736	188,556,351	39.3%
Occupational Taxes	165,848,315	47,742,595	28.8%	156,348,315	174,043,000	44,284,188	25.4%	165,754,818	170,493,750	44,883,418	26.3%
Other Taxes	56,269,662	15,499,891	27.5%	54,014,453	59,156,507	14,625,790	24.7%	56,671,550	55,574,828	12,290,265	22.1%
Local Grants	6,069,647	1,197,880	19.7%	4,143,024	7,093,525	1,779,890	25.1%	5,613,192	6,293,241	1,635,929	26.0%
State Sources											
SEEK Program	222,100,000	91,410,232	41.2%	225,684,013	232,487,382	97,004,277	41.7%	247,934,805	242,117,316	99,884,652	41.3%
Other State Revenues	365,735,629	149,784,658	41.0%	369,660,335	342,609,133	142,631,021	41.6%	349,864,756	347,411,386	137,817,467	39.7%
KSFCC Allocation	9,878,203	5,021,093	50.8%	10,257,913	11,900,000	5,541,146	46.6%	10,982,285	9,500,000	5,172,422	54.4%
Federal Grants	172,051,880	28,948,429	16.8%	137,930,824	155,832,426	32,553,523	20.9%	139,838,556	166,541,250	33,555,370	20.1%
Interest	1,349,778	607,419	45.0%	4,799,457	5,050,059	1,243,714	24.6%	7,772,462	3,123,456	1,034,325	33.1%
Other Sources	120,318,847	21,169,136	17.6%	132,193,786	124,778,618	24,952,339	20.0%	169,388,256	117,703,604	62,564,895	53.2%
Total Revenues	1,645,030,419	559,609,151	34.0%	1,597,636,530	1,623,225,091	518,470,521	31.9%	1,633,891,040	1,598,630,567	587,395,094	36.7%
Non-Operating Funds											
Beginning Balance	150,971,428	150,971,428	100.0%	193,333,385	193,333,385	193,333,385	100.0%	160,056,337	159,879,204	159,878,968	100.0%
All Funds Expenditures											
1100 Instruction	833,395,864	297,953,195	35.8%	774,344,474	787,542,775	293,202,716	37.2%	764,451,784	802,540,466	286,689,049	35.7%
2100 Student Support	86,191,408	31,020,454	36.0%	76,476,936	76,284,029	27,677,108	36.3%	68,161,539	68,895,917	26,137,352	37.9%
2200 Instructional Staff Support	165,461,570	51,046,946	30.9%	150,445,455	164,817,957	56,667,689	34.4%	141,048,899	148,501,423	55,458,524	37.3%
2300 District Administration	9,282,321	2,775,057	29.9%	7,507,701	7,308,172	2,859,368	39.1%	6,814,225	7,005,482	2,327,975	33.2%
2400 School Administration	123,581,122	44,610,779	36.1%	115,535,838	117,866,270	45,961,592	39.0%	115,027,171	115,233,880	44,141,339	38.3%
2500 Business Support	64,601,256	24,759,832	38.3%	52,348,395	65,260,840	18,388,784	28.2%	45,822,234	52,021,847	17,325,428	33.3%
2600 Plant Operations & Maintenance	129,059,573	42,362,888	32.8%	116,147,008	135,865,738	46,000,824	33.9%	117,438,367	133,430,860	46,567,392	34.9%
2700 Transportation	75,987,368	27,560,540	36.3%	85,480,460	90,531,534	35,488,692	39.2%	89,192,089	92,221,195	32,478,145	35.2%
2900 Other Instruction Support	-	7,821		-	-	8,647		47,026	35,237	19,915	56.5%
3100 Food Service	80,910,019	15,537,896	19.2%	73,668,458	102,586,283	26,138,387	25.5%	68,566,041	94,352,273	19,762,686	20.9%
3200 Daycare Operations	904,410	19,936	2.2%	130,385	600,562	50,063	8.3%	(435,894)	730,339	47,706	6.5%
3300 Community Services	16,651,331	4,279,751	25.7%	11,341,429	17,246,841	4,687,851	27.2%	12,182,203	14,006,524	2,157,210	15.4%
4600 Site Improvement	50,266,507	29,689,562	59.1%	63,115,947	61,215,981	37,508,781	61.3%	54,171,849	48,544,304	21,699,066	44.7%
5100 Debt Service	62,281,213	25,057,091	40.2%	51,664,316	63,854,000	24,982,527	39.1%	52,217,444	61,374,653	23,019,729	37.5%
5200 Operating Transfers Out	58,035,133	20,272,962	34.9%	61,791,685	57,527,519	21,721,213	37.8%	65,909,015	60,061,040	28,657,260	47.7%
5300 Contingency	37,088,330	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,793,697,424	616,954,709	34.4%	1,639,998,487	1,805,929,639	641,344,243	35.5%	1,600,613,992	1,752,143,847	606,488,775	34.6%
Ending Fund Balance	2,304,423	93,625,869		150,971,428	10,628,837	70,459,662		193,333,385	6,365,924	140,785,287	

As of November 30, 2020

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	180,021,583	Due To Other Funds	(144,972,024)
Investments	16,053,600	Accounts Payable	(3,342,851)
Accounts Receivable	76,177	Accrued Expenditures	<u>(68,160,929)</u>
Due From Other Funds	84,792,136		
Inventory	<u>3,747,668</u>	Total Liabilities	(216,475,805)
Total Assets	<u><u>284,691,164</u></u>	Fund Balance	
		Beginning Balance	(94,647,544)
		Revenues	(446,246,468)
		Expenditures	<u>472,678,653</u>
		Total Fund Balance	<u>(68,215,359)</u>
		Total Liabilities and Fund Balance	<u><u>(284,691,164)</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	157,793,860	32.5%	462,895,650	469,774,442	114,145,872	24.3%	442,127,249	440,553,515	150,613,240	34.2%
1115 Delinquent Property Taxes	5,000,000	2,649,632	53.0%	4,001,458	5,200,000	2,323,092	44.7%	5,228,894	4,900,000	2,147,727	43.8%
1117 Motor Vehicle Taxes	29,101,954	9,764,954	33.6%	28,716,415	31,360,593	8,978,973	28.6%	30,034,314	30,721,921	8,195,807	26.7%
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	47,742,595	28.8%	156,348,315	174,043,000	44,284,188	25.4%	165,754,818	170,493,750	44,883,418	26.3%
1191 Omitted Property Taxes	5,600,000	1,048,856	18.7%	5,182,110	7,000,000	662,184	9.5%	7,040,147	6,000,000	909,279	15.2%
1280 Revenue in Lieu of Taxes	2,730,000	2,036,448	74.6%	2,733,669	1,690,000	2,661,541	157.5%	1,687,152	1,722,000	1,037,451	60.2%
1300 Tuition	495,000	67,294	13.6%	494,442	507,500	152,896	30.1%	508,252	478,500	242,024	50.6%
1510 Interest Income	1,100,000	507,305	46.1%	4,395,350	5,000,000	824,584	16.5%	7,371,642	3,015,000	937,476	31.1%
1900 Other Local Revenues	4,556,000	305,397	6.7%	4,563,988	4,503,000	300,596	6.7%	4,528,431	4,323,300	397,712	9.2%
3111 State SEEK Revenues	222,100,000	91,410,232	41.2%	225,684,013	232,487,382	97,004,277	41.7%	247,934,805	242,117,316	99,884,652	41.3%
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	453,817	25.2%	1,806,283	1,796,000	450,616	25.1%	1,796,614	1,893,000	448,876	23.7%
3900 On-Behalf Payments	319,502,121	130,914,921	41.0%	320,133,152	298,211,921	120,316,795	40.3%	302,352,879	298,211,921	121,773,244	40.8%
4100 Unrestricted Federal Revenues	6,500	1,785	27.5%	6,256	10,000	-	0.0%	10,809	8,000	2,584	32.3%
5220 Indirect Cost Transfers	6,431,602	1,549,372	24.1%	6,554,964	6,166,689	2,357,844	38.2%	6,038,990	5,498,897	2,081,850	37.9%
Total Revenues	1,263,100,700	446,246,468	35.3%	1,236,914,459	1,251,671,441	394,463,457	31.5%	1,235,111,294	1,222,193,027	433,555,342	35.5%
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	158,313,258	35.0%	445,037,645	445,248,514	165,628,309	37.2%	446,197,933	456,268,740	164,533,629	36.1%
0200	Employee Benefits	249,288,466	96,247,768	38.6%	244,182,863	236,841,221	91,062,767	38.4%	235,638,848	232,702,805	91,195,582	39.2%
0300	Professional/Technical Services	325,378	17,475	5.4%	252,959	456,594	104,514	22.9%	351,228	543,857	146,929	27.0%
0400	Property Services	1,113,130	168,986	15.2%	347,660	499,797	184,344	36.9%	317,451	399,344	124,483	31.2%
0500	Other Purchased Services	1,102,234	28,567	2.6%	421,158	654,408	210,816	32.2%	723,727	987,837	353,698	35.8%
0600	Supplies	22,809,302	3,778,062	16.6%	5,376,111	16,261,389	5,077,970	31.2%	8,367,599	14,740,971	4,578,209	31.1%
0700	Property	5,961,232	1,656,330	27.8%	5,488,614	6,870,937	3,421,925	49.8%	4,711,455	6,337,233	2,188,084	34.5%
0800	Miscellaneous	4,349,101	357,789	8.2%	454,853	527,457	411,926	78.1%	467,744	555,347	369,648	66.6%
1100	Instruction	737,400,820	260,568,235	35.3%	701,561,863	707,360,317	266,102,571	37.6%	696,775,985	712,536,135	263,490,262	37.0%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	51,462,130	18,197,218	35.4%	45,175,457	47,281,565	17,022,469	36.0%	40,349,730	41,660,690	15,593,045	37.4%
0200	Employee Benefits	25,487,501	10,016,711	39.3%	24,954,539	22,083,470	8,521,402	38.6%	21,522,985	21,393,220	8,482,954	39.7%
0300	Professional/Technical Services	2,341,258	385,186	16.5%	1,325,518	1,675,320	387,814	23.1%	1,853,344	1,854,006	518,260	28.0%
0400	Property Services	30,160	1,281	4.2%	4,931	10,554	699	6.6%	61,871	63,428	24,070	37.9%
0500	Other Purchased Services	182,221	20,402	11.2%	105,044	126,058	55,221	43.8%	146,622	159,366	51,566	32.4%
0600	Supplies	590,087	139,603	23.7%	238,868	503,839	102,540	20.4%	295,145	379,011	120,666	31.8%
0700	Property	92,585	32,047	34.6%	109,434	149,118	35,906	24.1%	78,607	111,587	33,700	30.2%
0800	Miscellaneous	260,188	11,091	4.3%	157,134	198,792	29,071	14.6%	25,599	29,939	17,219	57.5%
2100	Student Support	80,446,130	28,803,539	35.8%	72,070,925	72,028,715	26,155,121	36.3%	64,333,903	65,651,246	24,841,480	37.8%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	71,518,648	24,096,052	33.7%	68,457,911	78,272,744	25,795,454	33.0%	62,038,646	66,275,535	23,266,362	35.1%
0200	Employee Benefits	37,780,978	14,835,097	39.3%	37,294,825	37,493,389	12,762,943	34.0%	32,399,684	36,774,288	14,507,990	39.5%
0300	Professional/Technical Services	3,969,682	202,783	5.1%	2,147,938	3,743,972	902,668	24.1%	3,018,301	3,692,580	960,375	26.0%
0400	Property Services	320,621	21,352	6.7%	245,569	306,301	167,920	54.8%	253,453	350,211	142,793	40.8%
0500	Other Purchased Services	587,459	35,804	6.1%	325,992	557,711	189,912	34.1%	663,664	808,986	199,145	24.6%
0600	Supplies	4,499,120	475,302	10.6%	3,866,147	4,069,783	2,204,781	54.2%	3,289,164	3,560,277	1,866,642	52.4%
0700	Property	3,394,985	1,116,011	32.9%	2,996,055	4,550,618	1,392,023	30.6%	2,608,559	3,250,984	1,547,132	47.6%
0800	Miscellaneous	134,449	5,808	4.3%	78,633	153,485	36,028	23.5%	167,785	184,697	50,357	27.3%
2200	Instructional Staff Support	122,205,940	40,788,208	33.4%	115,413,070	129,148,003	43,451,728	33.6%	104,439,256	114,897,558	42,540,795	37.0%

		2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
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District Administration (Superintendent, Board)												
0100	Salaries	4,582,560	1,395,106	30.4%	4,051,375	4,040,293	1,547,768	38.3%	3,562,356	3,823,129	1,286,620	33.7%
0200	Employee Benefits	2,090,747	843,343	40.3%	2,110,264	1,299,003	737,693	56.8%	1,792,274	1,293,535	508,973	39.3%
0300	Professional/Technical Services	1,358,819	350,423	25.8%	954,490	1,304,214	349,963	26.8%	923,979	1,359,997	288,009	21.2%
0400	Property Services	1,620	(540)	-33.3%	5,610	10,985	540	4.9%	22,833	24,776	16,980	68.5%
0500	Other Purchased Services	128,887	23,054	17.9%	126,338	292,215	66,551	22.8%	146,792	171,423	58,961	34.4%
0600	Supplies	418,108	11,168	2.7%	60,493	115,725	25,947	22.4%	104,555	141,812	41,491	29.3%
0700	Property	34,925	5,910	16.9%	15,767	25,321	9,561	37.8%	12,752	28,458	8,031	28.2%
0800	Miscellaneous	108,946	95,686	87.8%	103,557	146,178	93,988	64.3%	85,810	89,479	81,422	91.0%
2300	District Administration	8,724,611	2,724,150	31.2%	7,427,894	7,233,935	2,832,011	39.1%	6,651,351	6,932,609	2,290,488	33.0%
School Administration (Principal's Office)												
0100	Salaries	75,211,765	28,066,672	37.3%	71,848,371	73,561,401	28,904,092	39.3%	72,119,981	72,991,203	28,812,365	39.5%
0200	Employee Benefits	38,243,623	14,666,270	38.3%	37,682,223	32,628,251	14,035,943	43.0%	36,309,332	31,926,406	12,468,196	39.1%
0300	Professional/Technical Services	457,073	63,304	13.8%	354,953	573,619	133,879	23.3%	337,867	528,202	89,753	17.0%
0400	Property Services	648,046	111,322	17.2%	345,689	628,606	171,272	27.2%	296,435	528,279	104,513	19.8%
0500	Other Purchased Services	918,795	280,131	30.5%	822,681	1,063,914	424,479	39.9%	916,484	1,139,903	331,358	29.1%
0600	Supplies	5,912,778	720,669	12.2%	2,132,522	5,917,974	1,294,107	21.9%	2,509,333	5,029,029	1,225,254	24.4%
0700	Property	1,754,334	520,072	29.6%	1,808,502	2,852,784	780,631	27.4%	1,871,004	2,825,573	871,533	30.8%
0800	Miscellaneous	50,374	8,747	17.4%	35,414	71,029	28,485	40.1%	82,059	118,605	45,964	38.8%
2400	School Administration	123,196,788	44,437,188	36.1%	115,030,355	117,297,577	45,772,888	39.0%	114,442,495	115,087,200	43,948,936	38.2%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	23,069,112	9,045,727	39.2%	22,500,678	24,053,346	8,624,125	35.9%	21,246,182	22,591,693	8,294,366	36.7%
0200	Employee Benefits	13,764,727	5,272,058	38.3%	14,217,788	14,570,355	5,537,599	38.0%	13,304,237	13,751,555	5,543,612	40.3%
0300	Professional/Technical Services	2,398,035	854,093	35.6%	1,317,983	1,956,605	569,404	29.1%	1,353,202	1,725,729	564,721	32.7%
0400	Property Services	519,863	(23,612)	-4.5%	(193,137)	584,953	(256,477)	-43.8%	86,130	595,746	58,309	9.8%
0500	Other Purchased Services	4,901,702	1,321,923	27.0%	5,274,420	5,329,586	1,829,438	34.3%	3,793,148	6,126,012	1,175,426	19.2%
0600	Supplies	3,130,081	648,901	20.7%	3,932,858	3,005,241	1,359,963	45.3%	2,143,172	2,515,019	398,806	15.9%
0700	Property	14,794,049	7,393,916	50.0%	4,377,126	15,014,847	394,738	2.6%	3,083,721	3,052,031	1,045,930	34.3%
0800	Miscellaneous	203,417	18,690	9.2%	352,781	398,903	174,845	43.8%	171,645	392,853	45,073	11.5%
2500	Business Support	62,780,986	24,531,696	39.1%	51,780,497	64,913,835	18,233,634	28.1%	45,181,437	50,750,638	17,126,242	33.7%

		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	17,624,876	33.9%	48,205,952	54,109,964	18,710,868	34.6%	48,942,750	51,527,074	19,193,437	37.2%
0200	Employee Benefits	25,904,541	8,851,871	34.2%	23,742,199	26,178,901	9,099,449	34.8%	23,335,643	24,529,642	9,024,685	36.8%
0300	Professional/Technical Services	593,862	39,840	6.7%	617,499	969,103	293,900	30.3%	1,436,701	1,595,763	185,131	11.6%
0400	Property Services	20,898,721	6,654,757	31.8%	18,223,471	24,588,377	8,847,672	36.0%	16,819,348	24,522,132	8,750,539	35.7%
0500	Other Purchased Services	1,706,986	(185,976)	-10.9%	(370,945)	1,704,813	(1,367,267)	-80.2%	699,463	2,280,327	(135,218)	-5.9%
0600	Supplies	23,545,852	7,543,616	32.0%	22,491,993	23,705,144	9,122,906	38.5%	22,555,732	25,449,007	8,410,706	33.0%
0700	Property	3,405,803	1,218,849	35.8%	2,009,372	3,267,570	896,543	27.4%	2,461,885	3,151,392	797,430	25.3%
0800	Miscellaneous	187,117	22,593	12.1%	119,000	155,178	46,814	30.2%	108,292	118,040	23,579	20.0%
2600	Plant Operations & Maintenance	128,298,856	41,770,426	32.6%	115,038,541	134,679,051	45,650,884	33.9%	116,359,814	133,173,376	46,250,288	34.7%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	35,799,873	12,418,645	34.7%	45,230,780	47,816,244	17,855,743	37.3%	47,518,878	48,323,401	17,742,098	36.7%
0200	Employee Benefits	20,793,205	6,796,351	32.7%	22,876,194	19,033,354	8,443,918	44.4%	23,354,992	18,676,256	8,119,586	43.5%
0300	Professional/Technical Services	151,747	26,424	17.4%	(457,659)	133,326	(136,779)	-102.6%	(1,234,944)	124,592	(790,723)	-634.6%
0400	Property Services	69,321	14,931	21.5%	56,620	106,711	19,666	18.4%	32,432	58,444	12,763	21.8%
0500	Other Purchased Services	3,906,996	2,857,320	73.1%	3,270,492	3,140,868	2,167,778	69.0%	3,652,458	5,717,125	2,416,442	42.3%
0600	Supplies	8,778,970	1,344,723	15.3%	7,632,641	8,971,737	4,243,637	47.3%	9,523,459	9,760,344	3,655,360	37.5%
0700	Property	5,489,919	4,058,079	73.9%	5,826,230	10,759,735	2,532,565	23.5%	4,452,051	7,347,846	580,335	7.9%
0800	Miscellaneous	344,900	12,370	3.6%	53,805	91,115	22,037	24.2%	61,273	188,836	16,095	8.5%
2700	Transportation	75,334,931	27,528,842	36.5%	84,489,103	90,053,089	35,148,565	39.0%	87,360,599	90,196,845	31,751,958	35.2%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		-	-	-		44,772	33,966	15,619	46.0%
0200	Employee Benefits	-	-		-	-	-		2,254	1,271	816	64.2%
2900	Other Instruction Support	-	-		-	-	-		47,026	35,237	16,435	46.6%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	26,521	37.8%	65,487	70,133	21,647	30.9%	-	-	816	
0200	Employee Benefits	9,210	9,314	101.1%	32,149	-	7,569		-	-	-	
0800	Miscellaneous	23,000	(71)		22,846	-	-		22,116	-	-	
3100	Food Service	102,343	35,764	34.9%	120,482	70,133	29,216	41.7%	22,116	-	816	

		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 & Pov												
0100	Salaries	2,084,129	518,431	24.9%	1,920,453	2,493,276	836,615	33.6%	1,864,606	2,160,256	796,761	36.9%
0200	Employee Benefits	1,098,292	444,002	40.4%	1,100,455	1,095,632	403,369	36.8%	1,019,439	1,076,070	424,467	39.4%
0300	Professional/Technical Services	10,924	150	1.4%	9,455	13,926	1,937	13.9%	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	3,809	37.3%	11,375	14,279	3,470	24.3%
0600	Supplies	26,003	2,546	9.8%	7,357	16,535	3,677	22.2%	23,135	29,587	5,523	18.7%
0700	Property	14,117	4,884	34.6%	3,193	11,114	790	7.1%	21,160	23,111	3,103	13.4%
0800	Miscellaneous	12,000	-	0.0%	2,251	10,611	984	9.3%	9,801	15,063	5,638	37.4%
3300	Community Services	3,259,761	970,829	29.8%	3,051,005	3,655,207	1,252,621	34.3%	2,954,225	3,326,278	1,239,648	37.3%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	888,033	327,901	36.9%	895,975	898,471	347,241	38.6%	696,078	762,459	269,012	35.3%
0200	Employee Benefits	452,732	182,952	40.4%	458,260	342,251	144,998	42.4%	335,557	351,862	139,122	39.5%
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	46	2.8%	453	1,982	139	7.0%	618	1,000	-	0.0%
0500	Other Purchased Services	13,300	2,513	18.9%	5,150	13,300	3,268	24.6%	11,988	14,469	5,383	37.2%
0600	Supplies	23,424	3,658	15.6%	14,444	17,766	9,648	54.3%	12,198	24,384	6,326	25.9%
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	1,893	68.8%	3,079	22,800	198	0.9%	2,347	1,500	1,155	77.0%
4300	Architectural & Engineering	1,393,775	519,776	37.3%	1,448,470	1,494,431	570,815	38.2%	1,161,011	1,327,468	421,129	31.7%
5200	Operating Transfers Out	1,624,000	-	0.0%	6,625,439	2,005,125	724,085	36.1%	5,138,831	2,036,994	763,946	37.5%
5300	Contingency	37,088,330	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures		1,381,857,271	472,678,653	34.2%	1,274,057,644	1,387,360,557	485,924,140	35.0%	1,244,868,049	1,349,139,990	474,682,423	35.2%
Ending Fund Balance		(24,109,027)	68,215,359		94,647,544	(3,898,387)	40,330,047		131,790,729	14,600,522	100,420,403	

As of November 30, 2020

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	54,845,924	Accounts Payable	(3,447,517)
Accounts Receivable	<u>74,094</u>	Due To Other Funds	<u>(60,598,115)</u>
Total Assets	<u><u>54,920,018</u></u>	Total Liabilities	(64,045,632)
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(33,378,209)
		Expenditures	<u>54,125,624</u>
		Total Fund Balance	<u>9,125,614</u>
		Total Liabilities and Fund Balance	<u><u>(54,920,018)</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	5,177	115.1%	32,347	11,132	13,759	123.6%	30,934	1,397	8,334	596.5%
1700 Student Fees	11,747	100	0.9%	595	15,333	310	2.0%	24,481	68,383	24,416	35.7%
1900 Local Grants and Contributions	5,917,779	1,043,392	17.6%	3,429,761	6,497,127	1,474,494	22.7%	4,216,634	4,475,407	1,102,116	24.6%
3200 State Grants	35,210,608	12,322,540	35.0%	33,974,387	33,938,031	12,496,903	36.8%	31,675,824	33,565,096	9,532,513	28.4%
4300 Direct Federal Grants	862,498	261,948	30.4%	1,256,286	867,184	246,965	28.5%	2,231,614	15,695,057	476,203	3.0%
4500 Federal Grants Through State	103,724,917	18,529,187	17.9%	80,155,499	81,296,415	7,233,252	8.9%	74,290,824	74,593,805	9,590,763	0.6%
4700 Federal Grants Thru Intermediary	1,032,111	365,440	35.4%	757,185	620,680	247,231	39.8%	731,650	631,688	171,034	1518.3%
4810 Medicaid Reimbursement	3,956,069	845,425	21.4%	1,895,472	3,922,241	308,297	7.9%	1,961,865	2,048,478	387,308	8.3%
5210 Operating Transfers In	1,820,000	5,000	0.3%	1,824,621	1,820,000	729,085	40.1%	2,070,995	2,454,264	767,021	15.8%
Total Revenues	152,540,227	33,378,209	21.9%	123,326,153	128,988,143	22,750,295	17.6%	117,234,821	133,533,575	22,059,706	16.5%
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	93,768,709	36,824,337	39.3%	69,084,359	73,698,663	25,375,932	34.4%	63,254,041	81,840,472	21,687,303	26.5%
2100 Student Support	5,745,278	2,216,916	38.6%	4,406,011	4,255,314	1,521,988	35.8%	3,827,636	3,244,671	1,295,872	39.9%
2200 Instructional Staff Support	42,906,956	10,219,636	23.8%	34,809,119	35,191,649	13,169,242	37.4%	36,402,816	33,029,655	12,863,990	38.9%
2300 District Administration	104,685	50,906	9.1%	79,807	74,237	27,357	36.9%	162,874	72,873	37,487	51.4%
2400 School Administration	557,710	173,591	45.2%	505,483	568,693	188,704	33.2%	584,676	146,680	192,403	131.2%
2500 Business Support	384,334	228,136	12.5%	567,898	347,005	155,150	44.7%	640,797	1,271,209	199,186	15.7%
2600 Plant Operations & Maintenance	1,820,270	589,359	90.3%	1,064,991	996,354	341,953	34.3%	1,010,374	25,700	298,851	1162.8%
2700 Transportation	652,437	31,698		991,357	478,445	340,127	71.1%	1,831,490	2,024,350	726,187	35.9%
3300 Community Services	11,242,441	3,159,545	28.1%	7,621,800	11,227,051	2,869,265	25.6%	8,148,356	9,057,013	-	
5200 Operating Transfers Out	2,561,123	623,681	24.4%	2,475,290	2,343,394	906,043	38.7%	2,395,712	2,933,826	758,773	0.0%
Total Expenditures	159,743,943	54,125,624	33.9%	121,606,115	129,180,805	44,904,408	34.8%	118,258,772	133,646,449	40,609,864	30.4%
Ending Fund Balance	4,418,085	(9,125,614)		11,621,801	9,709,101	(12,252,350)		9,901,763	10,812,840	(7,624,443)	

As of November 30, 2020

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	2,699	Accounts Payable	(79,228)
Due From Other Funds	<u>3,997,703</u>		
Total Assets	<u><u>4,000,402</u></u>	Total Liabilities	<u><u>(79,228)</u></u>
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(590,612)
		Expenditures	<u>463,354</u>
		Total Fund Balance	<u><u>(3,921,174)</u></u>
		Total Liabilities and Fund Balance	<u><u>(4,000,402)</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>-</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	491,898	39.0%	3,251,761	2,059,057	1,904,194	92.5%	3,941,998	3,966,135	1,958,863	49.4%
1900	Local Grants and Contributions	82,046	98,714	120.3%	335,699	214,714	171,866	80.0%	410,199	410,199	142,403	34.7%
Total Revenues		1,342,171	590,612	44.0%	3,587,460	2,273,771	2,076,060	91.3%	4,352,197	4,376,334	2,101,267	48.0%
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	460,251	24.0%	2,987,474	5,706,341	1,319,090	23.1%	3,629,301	6,793,741	1,079,580	15.9%
2600	Plant Operations & Maintenance	108,280	3,103	2.9%	43,476	190,333	7,986	4.2%	68,179	231,784	18,253	7.9%
Total Expenditures		2,029,337	463,354	22.8%	3,030,950	5,896,674	1,327,077	22.5%	3,697,480	7,025,524	1,097,833	15.6%
Ending Fund Balance		3,106,750	3,921,174		3,793,916	(385,497)	3,986,389	-1034.1%	3,237,406	(2,649,191)	1,003,434	-37.9%
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 November 30, 2020

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	35,602,247	Beginning Balance	(6,759,572)
	<u>35,602,247</u>	Revenues	(40,433,958)
Total Assets	<u>35,602,247</u>	Expenditures	<u>11,591,283</u>
		Total Fund Balance	<u>(35,602,247)</u>
		Total Liabilities and Fund Balance	<u>(35,602,247)</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	30,989,211	Due To Other Funds	(1,346,615)
Due From Other Funds	42,468,994	Accounts Payable	<u>(288,599)</u>
	<u>73,458,205</u>	Total Liabilities	(1,635,214)
Total Assets	<u>73,458,205</u>		
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(33,498)
		Expenditures	<u>32,080,564</u>
		Total Fund Balance	<u>(71,822,991)</u>
		Total Liabilities and Fund Balance	<u>(73,458,205)</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	40,433,958	100.0%	39,708,760	40,500,000	39,708,760	98.0%	37,943,111	39,318,221	37,943,111	96.5%
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	40,433,958	99.8%	39,810,725	40,704,000	39,708,760	97.6%	38,045,207	39,518,221	37,943,111	96.0%
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	11,591,283	28.0%	37,231,568	40,704,000	10,648,029	26.2%	43,324,491	39,518,221	18,713,115	47.4%
Total Expenditures		41,397,110	11,591,283	28.0%	37,231,568	40,704,000	10,648,029	26.2%	43,324,491	39,518,221	18,713,115	47.4%
Ending Fund Balance		5,896,420	35,602,247		6,759,572	4,180,415	33,241,146		4,180,415	9,459,699	28,689,695	
Construction Fund												
Construction Fund Revenues												
1510	Interest Income	-	28,636		358,668	-	271,950		71,337	-	32,377	
5100	Bond Proceeds	42,500,000	-	0.0%	60,665,896	54,721,550	-	0.0%	90,362,974	46,698,394	29,625,000	63.4%
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	54,721,550	271,950	0.5%	107,044,309	46,698,394	39,117,075	83.8%
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	48,872,732	29,169,786	59.7%	61,667,477	59,721,550	36,937,966	61.9%	53,010,838	47,216,836	21,277,937	45.1%
5100	Debt Service	-	-		318,830	-	221,743		497,067	-	191,001	
5200	Operating Transfers Out	-	2,910,778		2,942,371	-	3,671,460		2,772,114	-	2,772,114	
Total Expenditures		48,872,732	32,080,564	65.6%	64,928,678	59,721,550	40,831,169	68.4%	56,280,019	47,216,836	24,241,053	51.3%
Ending Fund Balance		97,497,325	71,822,991		103,870,057	92,624,465	57,065,246		97,624,465	46,341,733	61,736,198	

As of November 30, 2020

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(25,057,091)
Expenditures	25,057,091
	<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	3,821,517	Due To Other Funds	(15,752,241)
Accounts Receivable	172,653	Accounts Payable	(808,219)
Inventory	5,362,496	Unfunded Pension Liability	(96,110,370)
Equipment, Net of Depreciation	18,711,801	Deferred Inflows - Pension Investments	(14,871,805)
Deferred Outflows - Pension Contributions	20,771,276		<hr/>
	<hr/>	Total Liabilities	(127,542,635)
Total Assets	48,839,742		
	<hr/> <hr/>		
		Fund Balance	
		Beginning Balance	71,752,896
		Revenues	(9,478,183)
		Expenditures	16,428,180
			<hr/>
		Total Fund Balance	78,702,893
			<hr/>
		Total Liabilities and Fund Balance	(48,839,742)
			<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	5,021,093	50.8%	10,257,913	11,900,000	5,541,146	46.6%	10,982,285	9,500,000	5,172,422	54.4%
4300	Federal Direct Reimbursements	2,620,000	1,322,627	50.5%	2,630,996	2,620,000	1,314,442	50.2%	2,621,896	2,600,000	1,309,540	50.4%
5210	Operating Transfers In	49,783,010	18,713,371	37.6%	38,456,577	49,334,000	17,905,196	36.3%	38,116,196	48,160,691	16,346,766	33.9%
Total Revenues		62,281,213	25,057,091	40.2%	51,345,486	63,854,000	24,760,784	38.8%	51,720,377	60,260,691	22,828,728	37.9%
Debt Service Expenditures												
5100	Debt Service	62,281,213	25,057,091	40.2%	51,345,486	63,854,000	24,760,784	38.8%	51,720,377	60,260,691	22,828,728	37.9%
Total Expenditures		62,281,213	25,057,091	40.2%	51,345,486	63,854,000	24,760,784	38.8%	51,720,377	60,260,691	22,828,728	37.9%
Ending Fund Balance		-	-		-	-	-		-	-	-	
Food Service Enterprise Fund												
Food Service Revenues												
1510	Interest Income	180,000	1,021	0.6%	91,665	120,000	54,881	45.7%	170,812	100,000	53,085	53.1%
1600	Food Sales	10,950,000	(2,593)	0.0%	2,325,026	4,600,000	1,264,228	27.5%	3,023,797	4,500,000	1,280,145	28.4%
1900	Local Contributions	2,273,000	4,983	0.2%	20,939	50,000	(6,642)	-13.3%	(13,663)	71,943	15,343	21.3%
3200	State Grants	530,000	-	0.0%	488,430	-	-		499,313	-	-	
3900	On-Behalf Payments	-	1,850,970		4,516,282	-	4,862,654		4,346,901	4,550,566	1,588,091	34.9%
4500	Federal Grants Through State	59,856,285	7,623,803	12.7%	48,017,229	66,505,906	23,203,336	34.9%	54,592,235	70,972,222	21,620,523	30.5%
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	9,478,183	12.8%	61,647,180	71,275,906	29,378,458	41.2%	69,007,812	80,204,731	24,557,186	30.6%
Non-Operating Funds												
Beginning Balance		(71,752,896)	(71,752,896)	100.0%	(55,772,426)	(55,772,426)	(55,772,426)	100.0%	(52,593,035)	(52,593,035)	(52,593,035)	100.0%
Food Service Expenditures												
3100	Food Service Operation	80,807,676	15,502,132	19.2%	73,547,976	102,516,150	26,109,171	25.5%	68,543,925	94,352,273	17,215,537	18.2%
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	1,451,801	37.8%	3,643,278	6,924,529	1,323,077	
Total Expenditures		84,869,676	16,428,180	19.4%	77,627,650	106,356,150	27,560,973	25.9%	72,187,203	102,390,764	18,538,614	18.1%
Ending Fund Balance		(82,833,287)	(78,702,893)		(71,752,896)	(90,852,670)	(53,954,941)		(55,772,426)	(74,779,068)	(46,574,463)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets			Liabilities	
	Due From Other Funds	619,228		Accounts Payable
	Deferred Outflows - Pension Contributions	<u>20,459</u>		Unfunded Pension Liability
				Deferred Inflows - Pension Investments
Total Assets		<u><u>639,687</u></u>	Total Liabilities	<u>(120,659)</u>
			Fund Balance	
			Beginning Balance	(525,556)
			Revenues	(13,408)
			Expenditures	<u>19,936</u>
			Total Fund Balance	<u>(519,028)</u>
			Total Liabilities and Fund Balance	<u><u>(639,687)</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>2,842</u>		Due To Other Funds
Total Assets		<u><u>2,842</u></u>		Unfunded Pension Liability
				Deferred Inflows - Pension Investments
			Total Liabilities	<u>(27,399)</u>
			Fund Balance	
			Beginning Balance	(48,515)
			Revenues	(2,844)
			Expenditures	<u>75,916</u>
			Total Fund Balance	<u>24,557</u>
			Total Liabilities and Fund Balance	<u><u>(2,842)</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	2,196	31.2%	
3200	State Grants	290,000	600	134,664	18,181	58,346	320.9%	269,163	269,163	70,883	26.3%	
3900	On-Behalf Payments	-	12,808	30,087	-	10,964		24,521	38,474	14,170	36.8%	
Total Revenues		290,000	13,408	4.6%	164,818	18,181	69,310	381.2%	300,718	314,671	87,249	27.7%
Non-Operating Funds												
Beginning Balance		525,556	525,556	100.0%	491,123	491,123	491,123	100.0%	(245,489)	(247,191)	(247,191)	100.0%
Daycare Operations Expenditures												
3200	Daycare Operations	904,410	19,936	2.2%	130,385	600,562	50,063	8.3%	(435,894)	730,339	47,706	6.5%
Total Expenditures		904,410	19,936	2.2%	130,385	600,562	50,063	8.3%	(435,894)	730,339	47,706	6.5%
Ending Fund Balance		(88,854)	519,028		525,556	(91,258)	510,370		491,123	(662,860)	(207,648)	
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	7,220	26.3%	39,084	39,084	12,064	30.9%
3900	On-Behalf Payments	-	1,178		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	1,925	2.0%
Total Revenues		110,033	3,106	2.8%	147,647	146,079	7,220	4.9%	154,388	163,945	16,864	10.3%
Non-Operating Funds												
Beginning Balance		48,515	48,515	100.0%	58,098	58,098	58,098	100.0%	45,018	45,018	44,782	99.5%
Enterprise Programs Expenditures												
1100	Instruction	95,130	75,000	78.8%	107,919	109,352	98,685	90.2%	105,421	113,162	78,785	69.6%
2200	Instructional Staff Support	51,308	-	0.0%	18,328	69,636	8,268	11.9%	14,980	65,704	-	0.0%
3300	Community Services	24,448	1,178	4.8%	30,983	24,953	4,949	19.8%	20,907	29,861	4,150	13.9%
Total Expenditures		170,886	76,178	44.6%	157,230	203,941	111,902	54.9%	141,308	208,727	82,935	39.7%
Ending Fund Balance		(12,338)	(24,557)		48,515	236	(46,584)		58,098	236	(21,289)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	298,862	Due To Other Funds	(31,975)
Deferred Outflows - Pension Contributions	<u>16,981</u>	Unfunded Pension Liabilities	(78,573)
Total Assets	<u>315,843</u>	Deferred Inflows - Pension Investments	<u>(12,158)</u>
		Total Liabilities	(122,705)
		Fund Balance	
		Beginning Balance	(227,196)
		Revenues	(10,044)
		Expenditures	<u>44,102</u>
		Total Fund Balance	<u>(193,138)</u>
		Total Liabilities and Fund Balance	<u>(315,843)</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	386,958	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 Liabilities	(1,422,760)
Total Assets	<u>665,324</u>	Fund Balance	
		Beginning Balance	759,506
		Revenues	(27,442)
		Expenditures	<u>25,372</u>
		Total Fund Balance	<u>757,436</u>
		Total Liabilities and Fund Balance	<u>(665,324)</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	94	94	99.8%	3,527	3,527	2,160	61.2%	5,158	5,158	1,848	35.8%
1800 Daycare Fees	1,326	1,326	100.0%	135,334	135,334	57,958	42.8%	183,017	213,768	65,086	30.4%
3900 On-Behalf Payments	-	8,624		21,017	-	-		31,525	31,625	10,319	32.6%
Total Revenues	1,420	10,044	707.3%	159,878	138,862	60,118	43.3%	219,700	250,551	77,252	30.8%
Non-Operating Funds											
Beginning Balance	227,196	227,196	100.0%	277,256	277,256	277,256	100.0%	233,708	231,405	231,405	100.0%
Adult Education Expenditures											
1100 Instruction	-	-		-	170	-	0.0%	2,211	2,211	443	20.0%
2200 Instructional Staff Support	297,366	39,102	13.1%	204,938	408,669	38,451	9.4%	168,941	475,080	53,739	11.3%
5200 Operating Transfers Out	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%
Total Expenditures	302,366	44,102	14.6%	209,938	413,839	43,451	10.5%	176,152	482,290	59,182	12.3%
Ending Fund Balance	(73,750)	193,138		227,196	2,279	293,923		277,256	(334)	249,476	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	20,504	24,414	119.1%	527,420	506,076	279,454	55.2%	742,039	885,286	279,327	31.6%
3900 On-Behalf Payments	-	3,028		103,227	-	119,949		219,651	179,135	58,136	32.5%
Total Revenues	20,504	27,442	133.8%	630,647	506,076	399,403	78.9%	961,690	1,064,421	337,463	31.7%
Non-Operating Funds											
Beginning Balance	(759,506)	(759,506)	100.0%	(787,294)	(787,294)	(787,294)	100.0%	(1,041,253)	(1,214,381)	(1,214,381)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	210,148	25,372	12.1%	602,859	667,932	306,438	45.9%	684,825	1,254,746	352,677	28.1%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	-	0.0%
Total Expenditures	210,148	25,372	12.1%	602,859	667,932	306,438	45.9%	707,731	1,288,173	352,677	27.4%
Ending Fund Balance	(949,150)	(757,436)		(759,506)	(949,150)	(694,328)		(787,294)	(1,438,134)	(1,229,595)	
				-							

As of November 30, 2020

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	607,912	Beginning Balance	(1,989,673)
Investments	<u>1,354,522</u>	Revenues	(120,960)
Total Assets	<u><u>1,962,434</u></u>	Expenditures	<u>148,199</u>
		Total Fund Balance	<u><u>(1,962,434)</u></u>
		Total Liabilities and Fund Balance	<u><u>(1,962,434)</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	65,186	65,186	100.0%	(82,100)	(84,601)	76,380	-90.3%	122,579	1,902	1,207	63.4%
1900	Local Contributions	69,822	55,774	79.9%	377,564	381,684	133,530	35.0%	986,359	1,407,635	391,410	27.8%
Total Revenues		135,008	120,960	89.6%	295,464	297,083	209,911	70.7%	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	2,124,681	148,199	7.0%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Total Expenditures		2,124,681	148,199	7.0%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Ending Fund Balance		-	1,962,434		1,989,673	289,303	1,980,745		2,331,850	2,097,791	1,760,831	