

		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>4,000,402</u>	Total Liabilities	<u>(79,228)</u>
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(590,612)
		Expenditures	<u>463,354</u>
		Total Fund Balance	<u>(3,921,174)</u>
		Total Liabilities and Fund Balance	<u>(4,000,402)</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>

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	<u>35,602,247</u>	Beginning Balance	(6,759,572)
Total Assets	<u><u>35,602,247</u></u>	Revenues	(40,433,958)
		Expenditures	<u>11,591,283</u>
		Total Fund Balance	<u>(35,602,247)</u>
		Total Liabilities and Fund Balance	<u><u>(35,602,247)</u></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	<u>42,468,994</u>	Accounts Payable	<u>(288,599)</u>
Total Assets	<u><u>73,458,205</u></u>	Total Liabilities	(1,635,214)
		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><u>(73,458,205)</u></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	(11,346)
Deferred Outflows - Pension Contributions	<u>20,459</u>	Unfunded Pension Liability	(94,665)
Total Assets	<u><u>639,687</u></u>	Deferred Inflows - Pension Investments	<u>(14,648)</u>
		Total Liabilities	(120,659)
		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	(12,220)
Total Assets	<u><u>2,842</u></u>	Unfunded Pension Liability	(13,145)
		Deferred Inflows - Pension Investments	<u>(2,034)</u>
		Total Liabilities	(27,399)
		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	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	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	130,385	600,562	50,063	8.3%	(435,894)	730,339	47,706	6.5%
Total Expenditures		904,410	19,936	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	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	-	92,922	95,000	-	0.0%	92,891	96,925	1,925	2.0%
Total Revenues		110,033	3,106	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	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	107,919	109,352	98,685	90.2%	105,421	113,162	78,785	69.6%
2200	Instructional Staff Support	51,308	-	18,328	69,636	8,268	11.9%	14,980	65,704	-	0.0%
3300	Community Services	24,448	1,178	30,983	24,953	4,949	19.8%	20,907	29,861	4,150	13.9%
Total Expenditures		170,886	76,178	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><u>315,843</u></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><u>(315,843)</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	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><u>665,324</u></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><u>(665,324)</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	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	