

Monthly Financial Report
Through December 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	526,271,610	497,398,968	94.5%	502,604,410	510,274,442	455,680,045	89.3%	480,070,360	479,871,736	440,261,554	91.7%
Occupational Taxes	165,848,315	60,918,488	36.7%	156,348,315	174,043,000	54,871,775	31.5%	165,754,818	170,493,750	54,502,558	32.0%
Other Taxes	56,269,662	18,896,346	33.6%	54,014,453	59,156,507	16,830,663	28.5%	56,671,550	55,574,828	15,111,342	27.2%
Local Grants	6,818,336	2,031,058	29.8%	4,143,024	7,107,757	2,295,463	32.3%	5,613,192	5,994,044	2,180,665	36.4%
State Sources											
SEEK Program	222,100,000	108,884,346	49.0%	225,684,013	232,487,382	115,474,902	49.7%	247,934,805	242,117,316	120,084,063	49.6%
Other State Revenues	378,549,783	193,131,276	51.0%	369,660,335	44,637,930	170,495,365	382.0%	349,864,756	49,199,465	168,545,752	342.6%
KSFCC Allocation	9,878,203	5,171,559	52.4%	10,257,913	11,900,000	5,542,910	46.6%	10,982,285	9,500,000	5,174,441	54.5%
Federal Grants	177,954,589	58,336,182	32.8%	137,930,824	155,925,456	49,726,494	31.9%	139,838,556	166,541,250	54,581,039	32.8%
Interest	1,465,538	849,301	58.0%	4,799,457	5,054,969	1,989,552	39.4%	7,772,462	3,123,456	1,799,505	57.6%
Other Sources	120,037,385	31,397,232	26.2%	132,193,786	517,074,618	33,826,708	6.5%	169,388,256	454,582,060	74,572,538	16.4%
Total Revenues	1,665,193,421	977,014,756	58.7%	1,597,636,530	1,717,662,060	906,733,878	52.8%	1,633,891,040	1,636,997,905	936,813,457	57.2%
Non-Operating Funds											
Beginning Balance	150,498,428	150,971,428	100.3%	193,333,385	193,333,385	193,333,385	100.0%	160,056,337	159,883,209	159,883,209	100.0%
All Funds Expenditures											
1100 Instruction	831,938,264	369,722,624	44.4%	774,344,474	787,697,473	364,028,263	46.2%	764,451,784	799,185,761	356,328,160	44.6%
2100 Student Support	86,200,029	38,303,775	44.4%	76,476,936	76,304,633	34,461,041	45.2%	68,161,539	68,895,917	32,125,087	46.6%
2200 Instructional Staff Support	170,737,250	63,820,125	37.4%	150,445,455	165,064,968	68,626,767	41.6%	141,048,899	148,501,423	67,059,532	45.2%
2300 District Administration	8,763,383	3,340,517	38.1%	7,507,701	7,337,821	3,415,796	46.6%	6,814,225	7,005,482	2,808,807	40.1%
2400 School Administration	123,130,793	54,233,339	44.0%	115,535,838	117,846,604	55,718,492	47.3%	115,027,171	115,233,880	53,360,489	46.3%
2500 Business Support	66,567,501	28,326,957	42.6%	52,348,395	65,430,958	22,125,774	33.8%	45,822,234	52,021,847	20,609,296	39.6%
2600 Plant Operations & Maintenance	139,854,820	51,007,174	36.5%	116,147,008	135,889,963	56,455,162	41.5%	117,438,367	133,317,265	54,801,017	41.1%
2700 Transportation	75,988,882	32,777,928	43.1%	85,480,460	90,527,961	43,663,689	48.2%	89,192,089	92,221,195	40,036,433	43.4%
2900 Other Instruction Support	-	-		-	-	9,261		47,026	35,237	25,633	72.7%
3100 Food Service	80,910,019	19,760,400	24.4%	73,668,458	102,586,283	32,657,391	31.8%	68,566,041	94,352,273	24,873,975	26.4%
3200 Daycare Operations	904,410	26,617	2.9%	130,385	600,562	63,929	10.6%	(435,894)	730,339	58,169	8.0%
3300 Community Services	17,724,255	5,193,175	29.3%	11,341,429	16,418,258	5,388,331	32.8%	12,182,203	13,966,206	1,861,547	13.3%
4600 Site Improvement	50,266,507	32,330,866	64.3%	63,115,947	161,215,981	29,460,178	18.3%	54,171,849	94,327,468	37,439,982	39.7%
5100 Debt Service	62,281,213	32,486,890	52.2%	51,664,316	63,854,000	29,745,962	46.6%	52,217,444	61,374,653	32,459,224	52.9%
5200 Operating Transfers Out	58,123,176	29,231,271	50.3%	61,791,685	57,528,710	26,939,093	46.8%	65,909,015	60,061,040	39,951,142	66.5%
5300 Contingency	36,970,188	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,810,360,689	760,561,659	42.0%	1,639,998,487	1,905,725,313	772,759,129	40.5%	1,600,613,992	1,794,418,393	763,798,494	42.6%
Ending Fund Balance	5,331,160	367,424,525		150,971,428	5,270,132	327,308,134		193,333,385	2,462,720	332,898,172	

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	452,844,089	Due To Other Funds	(179,730,792)
Investments	16,053,600	Accounts Payable	(1,675,033)
Accounts Receivable	174,366	Accrued Expenditures	<u>(72,117,512)</u>
Due From Other Funds	118,000,666		
Inventory	<u>3,976,651</u>	Total Liabilities	(253,523,337)
Total Assets	<u>591,049,372</u>		
		Fund Balance	
		Beginning Balance	(94,647,544)
		Revenues	(811,034,071)
		Expenditures	<u>568,155,580</u>
		Total Fund Balance	<u>(337,526,035)</u>
		Total Liabilities and Fund Balance	<u>(591,049,372)</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	456,965,010	94.2%	462,895,650	469,774,442	415,971,285	46.0%	442,127,249	440,553,515	402,318,443	91.3%
1115 Delinquent Property Taxes	5,000,000	2,737,086	54.7%	4,001,458	5,200,000	2,485,489	45.1%	5,228,894	4,900,000	2,304,839	47.0%
1117 Motor Vehicle Taxes	29,101,954	11,943,379	41.0%	28,716,415	31,360,593	10,949,322	41.8%	30,034,314	30,721,921	10,210,072	33.2%
1119 Franchise Taxes	13,837,708	393,679	2.8%	13,380,801	13,905,914	-	45.2%	12,681,043	12,230,907	-	0.0%
1131 Occupational License Taxes	165,848,315	60,918,488	36.7%	156,348,315	174,043,000	54,871,775	48.0%	165,754,818	170,493,750	54,502,558	32.0%
1191 Omitted Property Taxes	5,600,000	1,048,856	18.7%	5,182,110	7,000,000	662,184	43.2%	7,040,147	6,000,000	909,279	15.2%
1280 Revenue in Lieu of Taxes	2,730,000	2,773,347	101.6%	2,733,669	1,690,000	2,733,669	42.7%	1,687,152	1,722,000	1,687,152	98.0%
1300 Tuition	495,000	67,294	13.6%	494,442	507,500	213,521	48.4%	508,252	478,500	242,024	50.6%
1510 Interest Income	1,100,000	624,722	56.8%	4,395,350	5,000,000	1,519,240		7,371,642	3,015,000	1,671,421	55.4%
1900 Other Local Revenues	4,556,000	1,292,304	28.4%	4,563,988	4,503,000	2,474,204	29.7%	4,528,431	4,323,300	1,302,338	30.1%
3111 State SEEK Revenues	222,100,000	108,884,346	49.0%	225,684,013	232,487,382	115,474,902	10.6%	247,934,805	242,117,316	120,084,063	49.6%
3129 KSB/KSD Transportation	17,000	-	0.0%	17,593	15,000	-	32.8%	15,255	25,000	-	0.0%
3800 State Utility Taxes	1,800,000	605,175	33.6%	1,806,283	-	450,616	18.3%	1,796,614	-	598,323	
3900 On-Behalf Payments	319,502,121	160,007,126	50.1%	320,133,152	1,796,000	147,053,860	46.6%	302,352,879	1,893,000	148,833,965	7862.3%
4100 Unrestricted Federal Revenues	6,500	1,785	27.5%	6,256	298,211,921	-	46.9%	10,809	298,211,921	16,057	0.0%
5220 Indirect Cost Transfers	6,431,602	2,771,476	43.1%	6,554,964	10,000	2,949,969	0.0%	6,038,990	8,000	2,594,623	32432.8%
Total Revenues	1,263,100,700	811,034,071	64.2%	1,236,914,459	1,251,671,441	760,760,004	60.8%	1,235,111,294	1,222,193,027	749,869,780	61.4%
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	450,617,410	199,861,645	44.4%	445,037,645	445,248,514	207,682,536	46.6%	446,197,933	456,268,740	206,690,849	45.3%
0200 Employee Benefits	249,288,466	117,993,430	47.3%	244,182,863	236,841,221	111,598,943	47.1%	235,638,848	232,702,805	111,795,699	48.0%
0300 Professional/Technical Services	325,378	22,255	6.8%	252,959	456,594	132,676	29.1%	351,228	543,857	171,637	31.6%
0400 Property Services	1,113,130	206,648	18.6%	347,660	499,797	213,677	42.8%	317,451	399,344	158,517	39.7%
0500 Other Purchased Services	1,102,234	32,411	2.9%	421,158	654,408	258,215	39.5%	723,727	987,837	395,548	40.0%
0600 Supplies	22,220,984	4,235,392	19.1%	5,376,111	16,261,389	5,439,200	33.4%	8,367,599	14,740,971	5,007,885	34.0%
0700 Property	6,262,384	1,930,806	30.8%	5,488,614	6,870,937	3,638,494	53.0%	4,711,455	6,337,233	2,477,168	39.1%
0800 Miscellaneous	1,062,564	360,889	34.0%	454,853	527,457	418,534	79.3%	467,744	555,347	373,540	67.3%
1100 Instruction	731,992,550	324,643,476	44.4%	701,561,863	707,360,317	329,382,275	46.6%	696,775,985	712,536,135	327,070,845	45.9%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	51,462,130	22,500,668	43.7%	45,175,457	47,281,565	20,944,084	44.3%	40,349,730	41,660,690	19,105,131	45.9%
0200 Employee Benefits	25,487,501	12,252,666	48.1%	24,954,539	22,083,470	10,422,861	47.2%	21,522,985	21,393,220	10,373,969	48.5%
0300 Professional/Technical Services	2,341,258	600,349	25.6%	1,325,518	1,675,320	823,581	49.2%	1,853,344	1,854,006	706,277	38.1%
0400 Property Services	30,160	1,781	5.9%	4,931	10,554	1,299	12.3%	61,871	63,428	55,564	87.6%
0500 Other Purchased Services	182,221	21,013	11.5%	105,044	126,058	65,087	51.6%	146,622	159,366	74,054	46.5%
0600 Supplies	590,087	161,995	27.5%	238,868	503,839	124,604	24.7%	295,145	379,011	132,800	35.0%
0700 Property	92,585	48,689	52.6%	109,434	149,118	36,608	24.5%	78,607	111,587	34,470	30.9%
0800 Miscellaneous	260,188	11,228	4.3%	157,134	198,792	58,792	29.6%	25,599	29,939	15,347	51.3%
2100 Student Support	80,446,130	35,598,388	44.3%	72,070,925	72,028,715	32,476,916	45.1%	64,333,903	65,651,246	30,497,612	46.5%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	71,614,572	29,947,995	41.8%	68,457,911	78,272,744	31,775,476	40.6%	62,038,646	66,275,535	28,661,368	43.2%
0200 Employee Benefits	37,780,978	18,131,910	48.0%	37,294,825	37,493,389	15,586,330	41.6%	32,399,684	36,774,288	17,727,438	48.2%
0300 Professional/Technical Services	3,969,682	338,794	8.5%	2,147,938	3,743,972	933,282	24.9%	3,018,301	3,692,580	1,012,968	27.4%
0400 Property Services	320,621	21,538	6.7%	245,569	306,301	183,478	59.9%	253,453	350,211	155,294	44.3%
0500 Other Purchased Services	587,459	36,398	6.2%	325,992	557,711	216,876	38.9%	663,664	808,986	239,378	29.6%
0600 Supplies	4,499,120	609,468	13.5%	3,866,147	4,069,783	2,331,380	57.3%	3,289,164	3,560,277	1,968,112	55.3%
0700 Property	3,394,985	1,217,499	35.9%	2,996,055	4,550,618	1,464,636	32.2%	2,608,559	3,250,984	1,621,223	49.9%
0800 Miscellaneous	134,449	8,247	6.1%	78,633	153,485	38,634	25.2%	167,785	184,697	50,989	27.6%
2200 Instructional Staff Support	122,301,864	50,311,849	41.1%	115,413,070	129,148,003	52,530,093	40.7%	104,439,256	114,897,558	51,436,769	44.8%

		2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Administration (Superintendent, Board)												
0100	Salaries	4,524,362	1,680,546	37.1%	4,051,375	4,040,293	1,867,019	46.2%	3,562,356	3,823,129	1,512,263	39.6%
0200	Employee Benefits	2,090,747	1,028,407	49.2%	2,110,264	1,299,003	896,253	69.0%	1,792,274	1,293,535	616,625	47.7%
0300	Professional/Technical Services	1,358,819	435,680	32.1%	954,490	1,304,214	384,683	29.5%	923,979	1,359,997	375,971	27.6%
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	23,421	18.2%	126,338	292,215	94,518	32.3%	146,792	171,423	62,123	36.2%
0600	Supplies	418,108	14,078	3.4%	60,493	115,725	34,010	29.4%	104,555	141,812	44,897	31.7%
0700	Property	34,925	5,910	16.9%	15,767	25,321	10,709	42.3%	12,752	28,458	8,243	29.0%
0800	Miscellaneous	108,946	95,686	87.8%	103,557	146,178	94,287	64.5%	85,810	89,479	81,422	91.0%
2300	District Administration	8,666,413	3,283,189	37.9%	7,427,894	7,233,935	3,382,018	46.8%	6,651,351	6,932,609	2,718,524	39.2%
School Administration (Principal's Office)												
0100	Salaries	75,185,789	34,103,223	45.4%	71,848,371	73,561,401	34,964,487	47.5%	72,119,981	72,991,203	34,823,840	47.7%
0200	Employee Benefits	38,243,623	17,950,186	46.9%	37,682,223	32,628,251	17,164,816	52.6%	36,309,332	31,926,406	15,246,520	47.8%
0300	Professional/Technical Services	399,625	69,404	17.4%	354,953	573,619	180,233	31.4%	337,867	528,202	112,947	21.4%
0400	Property Services	621,961	113,156	18.2%	345,689	628,606	189,657	30.2%	296,435	528,279	117,481	22.2%
0500	Other Purchased Services	868,259	368,520	42.4%	822,681	1,063,914	464,171	43.6%	916,484	1,139,903	400,394	35.1%
0600	Supplies	5,611,168	813,627	14.5%	2,132,522	5,917,974	1,463,761	24.7%	2,509,333	5,029,029	1,408,452	28.0%
0700	Property	1,591,758	589,811	37.1%	1,808,502	2,852,784	1,041,644	36.5%	1,871,004	2,825,573	959,662	34.0%
0800	Miscellaneous	50,374	10,333	20.5%	35,414	71,029	29,829	42.0%	82,059	118,605	58,829	49.6%
2400	School Administration	122,572,557	54,018,261	44.1%	115,030,355	117,297,577	55,498,597	47.3%	114,442,495	115,087,200	53,128,125	46.2%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	23,111,421	10,790,946	46.7%	22,500,678	24,053,346	10,355,149	43.1%	21,246,182	22,591,693	9,864,590	43.7%
0200	Employee Benefits	13,764,727	6,715,369	48.8%	14,217,788	14,570,355	6,663,901	45.7%	13,304,237	13,751,555	6,756,602	49.1%
0300	Professional/Technical Services	2,398,035	984,971	41.1%	1,317,983	1,956,605	734,327	37.5%	1,353,202	1,725,729	635,969	36.9%
0400	Property Services	519,863	(41,996)	-8.1%	(193,137)	584,953	(239,244)	-40.9%	86,130	595,746	137,893	23.1%
0500	Other Purchased Services	5,139,358	(1,061,639)	-20.7%	5,274,420	5,329,586	2,086,349	39.1%	3,793,148	6,126,012	1,148,166	18.7%
0600	Supplies	2,995,137	758,375	25.3%	3,932,858	3,005,241	1,493,502	49.7%	2,143,172	2,515,019	556,633	22.1%
0700	Property	14,914,914	6,780,060	45.5%	4,377,126	15,014,847	666,636	4.4%	3,083,721	3,052,031	1,140,966	37.4%
0800	Miscellaneous	203,417	20,175	9.9%	352,781	398,903	177,118	44.4%	171,645	392,853	75,765	19.3%
2500	Business Support	63,046,872	24,946,260	39.6%	51,780,497	64,913,835	21,937,738	33.8%	45,181,437	50,750,638	20,316,584	40.0%

		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	21,317,055	41.0%	48,205,952	54,109,964	22,581,946	41.7%	48,942,750	51,527,074	22,990,908	44.6%
0200	Employee Benefits	25,904,541	10,745,607	41.5%	23,742,199	26,178,901	11,004,158	42.0%	23,335,643	24,529,642	10,913,890	44.5%
0300	Professional/Technical Services	481,250	47,540	9.9%	617,499	969,103	370,954	38.3%	1,436,701	1,595,763	397,981	24.9%
0400	Property Services	21,082,826	5,306,518	25.2%	18,223,471	24,588,377	10,005,654	40.7%	16,819,348	24,522,132	9,677,470	39.5%
0500	Other Purchased Services	1,706,986	(630,400)	-36.9%	(370,945)	1,704,813	(1,146,276)	-67.2%	699,463	2,280,327	(7,868)	-0.3%
0600	Supplies	23,514,175	2,697,854	11.5%	22,491,993	23,705,144	11,999,736	50.6%	22,555,732	25,449,007	9,415,403	37.0%
0700	Property	3,286,320	1,173,544	35.7%	2,009,372	3,267,570	1,113,050	34.1%	2,461,885	3,151,392	963,074	30.6%
0800	Miscellaneous	187,117	27,017	14.4%	119,000	155,178	70,326	45.3%	108,292	118,040	38,832	32.9%
2600	Plant Operations & Maintenance	128,219,189	40,684,735	31.7%	115,038,541	134,679,051	55,999,548	41.6%	116,359,814	133,173,376	54,389,690	40.8%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	35,799,873	15,618,654	43.6%	45,230,780	47,816,244	22,242,579	46.5%	47,518,878	48,323,401	22,222,346	46.0%
0200	Employee Benefits	20,793,205	8,394,557	40.4%	22,876,194	19,033,354	10,394,706	54.6%	23,354,992	18,676,256	10,029,860	53.7%
0300	Professional/Technical Services	151,747	32,018	21.1%	(457,659)	133,326	(155,239)	-116.4%	(1,234,944)	124,592	(802,448)	-644.1%
0400	Property Services	69,321	21,891	31.6%	56,620	106,711	22,263	20.9%	32,432	58,444	14,968	25.6%
0500	Other Purchased Services	3,906,996	2,893,509	74.1%	3,270,492	3,140,868	2,332,545	74.3%	3,652,458	5,717,125	2,631,452	46.0%
0600	Supplies	8,778,970	1,646,701	18.8%	7,632,641	8,971,737	5,225,604	58.2%	9,523,459	9,760,344	4,497,505	46.1%
0700	Property	5,489,919	4,058,479	73.9%	5,826,230	10,759,735	3,144,763	29.2%	4,452,051	7,347,846	589,219	8.0%
0800	Miscellaneous	344,900	17,704	5.1%	53,805	91,115	27,131	29.8%	61,273	188,836	17,518	9.3%
2700	Transportation	75,334,931	32,683,513	43.4%	84,489,103	90,053,089	43,234,351	48.0%	87,360,599	90,196,845	39,200,421	43.5%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		-	-	-		44,772	33,966	19,506	57.4%
0200	Employee Benefits	-	-		-	-	-		2,254	1,271	1,001	78.8%
2900	Other Instruction Support	-	-		-	-	-		47,026	35,237	20,507	58.2%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	31,933	45.5%	65,487	70,133	27,059	38.6%	-	-	1,001	
0200	Employee Benefits	9,210	11,208	121.7%	32,149	-	9,461		-	-	-	
0800	Miscellaneous	23,000	(71)		22,846	-	-		22,116	-	-	
3100	Food Service	102,343	43,071	42.1%	120,482	70,133	36,520	52.1%	22,116	-	1,001	

		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	674,834	32.4%	1,920,453	2,493,276	965,791	38.7%	1,864,606	2,160,256	952,758	44.1%
0200	Employee Benefits	1,098,292	541,278	49.3%	1,100,455	1,095,632	489,019	44.6%	1,019,439	1,076,070	516,590	48.0%
0300	Professional/Technical Services	10,924	369	3.4%	9,455	13,926	2,087	15.0%	4,709	6,337	1,285	20.3%
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	3,956	38.7%	11,375	14,279	4,128	28.9%
0600	Supplies	26,003	2,585	9.9%	7,357	16,535	4,005	24.2%	23,135	29,587	7,327	24.8%
0700	Property	14,117	5,376	38.1%	3,193	11,114	990	8.9%	21,160	23,111	4,689	20.3%
0800	Miscellaneous	12,000	-	0.0%	2,251	10,611	770	7.3%	9,801	15,063	5,828	38.7%
3300	Community Services	3,259,761	1,225,259	37.6%	3,051,005	3,655,207	1,468,058	40.2%	2,954,225	3,326,278	1,492,606	44.9%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	888,033	396,466	44.6%	895,975	898,471	414,774	46.2%	696,078	762,459	319,276	41.9%
0200	Employee Benefits	452,732	223,343	49.3%	458,260	342,251	175,739	51.3%	335,557	351,862	168,263	47.8%
0300	Professional/Technical Services	4,145	1,645	39.7%	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	185	9.3%	618	1,000	-	0.0%
0500	Other Purchased Services	13,300	2,773	20.8%	5,150	13,300	3,561	26.8%	11,988	14,469	5,421	37.5%
0600	Supplies	23,424	4,801	20.5%	14,444	17,766	10,212	57.5%	12,198	24,384	7,393	30.3%
0700	Property	7,759	813	10.5%	6,665	11,079	2,098	18.9%	1,310	5,964	379	6.4%
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	631,779	45.3%	1,448,470	1,494,431	669,992	44.8%	1,161,011	1,327,468	502,017	37.8%
5200	Operating Transfers Out	1,709,800	85,800	5.0%	6,625,439	2,005,125	724,085	36.1%	5,138,831	2,036,994	867,546	42.6%
5300	Contingency	36,970,188	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures		1,376,016,372	568,155,580	41.3%	1,274,057,644	1,387,360,557	597,340,191	43.1%	1,244,868,049	1,349,139,990	581,642,248	43.1%
Ending Fund Balance		(18,268,128)	337,526,035		94,647,544	(3,898,387)	295,210,542		131,790,729	14,600,522	309,775,016	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	91,768,889	Accounts Payable	(528,328)
Accounts Receivable	<u>862,773</u>	Due To Other Funds	<u>(89,017,858)</u>
Total Assets	<u>92,631,663</u>	Total Liabilities	(89,546,185)
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(71,089,854)
		Expenditures	<u>79,626,177</u>
		Total Fund Balance	<u>(3,085,478)</u>
		Total Liabilities and Fund Balance	<u>(92,631,663)</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	6,019	100.0%	32,347	16,042	16,042	100.0%	30,934	1,397	10,314	738.3%
1700	Student Fees	11,882	0.8%	595	15,618	310	2.0%	24,481	68,383	24,481	35.8%
1900	Local Grants and Contributions	6,609,584	27.4%	3,429,761	6,697,243	1,836,497	27.4%	4,216,634	4,475,407	1,611,886	36.0%
3200	State Grants	48,024,762	54.2%	33,974,387	34,178,749	12,496,903	36.6%	31,675,824	33,565,096	12,660,097	37.7%
4300	Direct Federal Grants	878,078	37.0%	1,256,286	867,758	300,920	34.7%	2,231,614	15,695,057	649,485	4.1%
4500	Federal Grants Through State	109,452,046	37.7%	80,155,499	81,372,038	18,711,075	23.0%	74,290,824	74,593,805	24,931,668	0.9%
4700	Federal Grants Thru Intermediary	1,192,111	35.7%	757,185	637,513	268,801	42.2%	731,650	631,688	172,000	3946.8%
4810	Medicaid Reimbursement	3,956,069	27.9%	1,895,472	3,922,241	1,025,410	26.1%	1,961,865	2,048,478	1,169,010	8.4%
5210	Operating Transfers In	1,905,800	4.8%	1,824,621	1,915,125	729,085	38.1%	2,070,995	2,454,264	870,621	47.6%
Total Revenues		172,036,351	41.3%	123,326,153	129,622,327	35,385,043	27.3%	117,234,821	133,533,575	42,099,563	31.5%
Non-Operating Funds											
Beginning Balance		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	95,085,160	46.7%	69,084,359	73,725,712	32,439,249	44.0%	63,254,041	81,840,472	27,427,946	33.5%
2100	Student Support	5,753,899	47.0%	4,406,011	4,275,918	1,984,124	46.4%	3,827,636	3,244,671	1,627,475	50.2%
2200	Instructional Staff Support	48,086,613	28.0%	34,809,119	35,438,660	16,034,065	45.2%	36,402,816	33,029,655	15,540,093	47.0%
2300	District Administration	96,970	59.1%	79,807	103,886	33,778	32.5%	162,874	72,873	90,284	123.9%
2400	School Administration	558,236	38.5%	505,483	549,027	219,895	40.1%	584,676	146,680	232,364	158.4%
2500	Business Support	3,520,629	96.0%	567,898	517,123	188,036	36.4%	640,797	1,271,209	292,712	23.0%
2600	Plant Operations & Maintenance	11,436,545	90.2%	1,064,991	1,020,647	442,340	43.3%	1,010,374	25,700	392,560	1527.5%
2700	Transportation	653,951	14.4%	991,357	474,872	429,338	90.4%	1,831,490	2,024,350	836,012	41.3%
3300	Community Services	12,197,585	31.1%	7,621,800	11,245,086	3,474,052	30.9%	8,148,356	9,057,013	-	
5200	Operating Transfers Out	2,563,366	47.9%	2,475,290	2,344,585	1,144,166	48.8%	2,395,712	2,933,826	945,863	0.0%
Total Expenditures		179,952,954	44.2%	121,606,115	129,695,516	56,398,304	43.5%	118,258,772	133,646,449	50,552,603	37.8%
Ending Fund Balance		3,705,198	3,085,478	11,621,801	9,828,574	(11,111,497)		9,901,763	10,812,840	2,472,673	

As of December 31, 2020

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	2,699	Accounts Payable	(45,745)
Due From Other Funds	4,014,786		
		Total Liabilities	(45,745)
Total Assets	4,017,485		
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(775,962)
		Expenditures	598,138
		Total Fund Balance	(3,971,740)
		Total Liabilities and Fund Balance	(4,017,485)

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	656,804	644,317	98.1%	3,251,761	2,214,415	2,158,850	97.5%	3,941,998	1,829,961	2,237,102	122.2%
1900 Local Grants and Contributions	135,483	131,645	97.2%	335,699	28,830	219,525	761.4%	410,199	111,002	177,369	159.8%
Total Revenues	792,287	775,962	97.9%	3,587,460	2,243,245	2,378,376	106.0%	4,352,197	1,940,963	2,414,471	124.4%
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	4,547,026	595,035	13.1%	2,987,474	5,833,990	1,720,131	29.5%	3,629,301	3,439,036	1,311,002	38.1%
2600 Plant Operations & Maintenance	199,086	3,103	1.6%	43,476	190,265	13,274	7.0%	68,179	118,189	18,767	15.9%
Total Expenditures	4,746,112	598,138	12.6%	3,030,950	6,024,255	1,733,405	28.8%	3,697,480	3,557,225	1,329,769	37.4%
Ending Fund Balance	(159,909)	3,971,740		3,793,916	(543,604)	3,882,376	-714.2%	3,237,406	(1,616,262)	1,084,702	-67.1%
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 December 31, 2020

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>28,049,772</u>	Beginning Balance	(6,759,572)
		Revenues	(40,532,245)
Total Assets	<u><u>28,049,772</u></u>	Expenditures	<u>19,242,045</u>
		Total Fund Balance	<u>(28,049,772)</u>
		Total Liabilities and Fund Balance	<u><u>(28,049,772)</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	30,023,149	Due To Other Funds	(1,598,344)
Due From Other Funds	<u>41,263,241</u>	Accounts Payable	<u>(13,802)</u>
Total Assets	<u><u>71,286,390</u></u>	Total Liabilities	(1,612,146)
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(414,051)
		Expenditures	<u>34,609,864</u>
		Total Fund Balance	<u>(69,674,244)</u>
		Total Liabilities and Fund Balance	<u><u>(71,286,390)</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	41,297,110	40,433,958	97.9%	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	98,287	98.3%	101,965	204,000	97,259	47.7%	102,096	200,000	96,361	48.2%
Total Revenues	41,397,110	40,532,245	97.9%	39,810,725	40,704,000	39,806,019	97.8%	38,045,207	39,518,221	38,039,472	96.3%
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	19,242,045	46.5%	37,231,568	40,704,000	16,002,873	39.3%	43,324,491	39,518,221	28,491,278	72.1%
Total Expenditures	41,397,110	19,242,045	46.5%	37,231,568	40,704,000	16,002,873	39.3%	43,324,491	39,518,221	28,491,278	72.1%
Ending Fund Balance	6,759,572	28,049,772		6,759,572	4,180,415	27,983,561		4,180,415	9,459,699	19,007,893	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	37,761		358,668	-	292,587		71,337	-	41,690	
5100 Bond Proceeds	42,500,000	-	0.0%	60,665,896	154,721,550	-	0.0%	90,362,974	93,000,000	29,625,000	31.9%
5210 Operating Transfers In	-	376,291		10,149,706	-	371,429		16,609,998	-	9,831,127	
Total Revenues	42,500,000	414,051	1.0%	71,174,270	154,721,550	664,016	0.4%	107,044,309	93,000,000	39,497,817	42.5%
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	31,699,087	64.9%	61,667,477	159,721,550	28,790,186	18.0%	53,010,838	93,000,000	36,937,966	39.7%
5100 Debt Service	-	-		318,830	-	-		497,067	-	221,743	
5200 Operating Transfers Out	-	2,910,778		2,942,371	-	2,942,371		2,772,114	-	3,671,460	
Total Expenditures	48,872,732	34,609,864	70.8%	64,928,678	159,721,550	31,732,557	19.9%	56,280,019	93,000,000	40,831,169	43.9%
Ending Fund Balance	97,497,325	69,674,244		103,870,057	92,624,465	66,555,924		97,624,465	46,860,175	45,526,823	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(32,486,890)
Expenditures	<u>32,486,890</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

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	113	Due To Other Funds	(13,689,122)
Accounts Receivable	3,379,645	Accounts Payable	(638,313)
Inventory	5,541,878	Unfunded Pension Liability	(96,110,370)
Equipment, Net of Depreciation	18,711,801	Deferred Inflows - Pension Investments	<u>(14,871,805)</u>
Deferred Outflows - Pension Contributions	<u>20,771,276</u>	Total Liabilities	(125,309,610)
Total Assets	<u><u>48,404,712</u></u>		
		Fund Balance	
		Beginning Balance	71,752,896
		Revenues	(16,109,853)
		Expenditures	<u>21,261,855</u>
		Total Fund Balance	<u>76,904,898</u>
		Total Liabilities and Fund Balance	<u><u>(48,404,712)</u></u>

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	5,171,559	52.4%	10,257,913	11,900,000	5,542,910	46.6%	10,982,285	9,500,000	5,174,441	54.5%
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	25,992,704	52.2%	38,456,577	49,334,000	22,888,610	46.4%	38,116,196	48,160,691	25,753,500	53.5%
Total Revenues	62,281,213	32,486,890	52.2%	51,345,486	63,854,000	29,745,962	46.6%	51,720,377	60,260,691	32,237,481	53.5%
Debt Service Expenditures											
5100 Debt Service	62,281,213	32,486,890	52.2%	51,345,486	63,854,000	29,745,962	46.6%	51,720,377	60,260,691	32,237,481	53.5%
Total Expenditures	62,281,213	32,486,890	52.2%	51,345,486	63,854,000	29,745,962	46.6%	51,720,377	60,260,691	32,237,481	53.5%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	180,000	1,135	0.6%	91,665	120,000	65,955	55.0%	170,812	100,000	72,618	72.6%
1600 Food Sales	10,950,000	(3,827)	0.0%	2,325,026	4,600,000	1,509,308	32.8%	3,023,797	4,500,000	1,514,430	33.7%
1900 Local Contributions	2,273,000	6,799	0.3%	20,939	50,000	1,532	3.1%	(13,663)	71,943	30,886	42.9%
3200 State Grants	530,000	-	0.0%	488,430	-	-		499,313	-	-	
3900 On-Behalf Payments	-	2,262,296		4,516,282	-	5,943,244		4,346,901	4,550,566	1,933,414	42.5%
4500 Federal Grants Through State	59,856,285	13,843,449	23.1%	48,017,229	66,505,906	28,105,846	42.3%	54,592,235	70,972,222	26,349,335	37.1%
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	16,109,853	21.8%	61,647,180	71,275,906	35,625,884	50.0%	69,007,812	80,204,731	29,900,682	37.3%
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	19,717,329	24.4%	73,547,976	102,516,150	32,620,870	31.8%	68,543,925	94,352,273	21,710,804	23.0%
5100 Debt Service	-	-		-	-	-		-	1,113,962	-	0.0%
5200 Operating Transfers Out	4,062,000	1,544,526	38.0%	4,079,674	3,840,000	1,805,803	47.0%	3,643,278	6,924,529	1,648,759	
Total Expenditures	84,869,676	21,261,855	25.1%	77,627,650	106,356,150	34,426,674	32.4%	72,187,203	102,390,764	23,359,563	22.8%
Ending Fund Balance	(82,833,287)	(76,904,898)		(71,752,896)	(90,852,670)	(54,573,216)		(55,772,426)	(74,779,068)	(46,051,916)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities		
	Due From Other Funds	607,152	Accounts Payable	(3,209)
	Deferred Outflows - Pension Contributions	<u>20,459</u>	Unfunded Pension Liability	(94,665)
			Deferred Inflows - Pension Investments	<u>(14,648)</u>
Total Assets		<u>627,611</u>	Total Liabilities	(112,522)
		Fund Balance		
			Beginning Balance	(525,556)
			Revenues	(16,150)
			Expenditures	<u>26,617</u>
			Total Fund Balance	<u>(515,089)</u>
			Total Liabilities and Fund Balance	(627,611)

Daycare Operations Fund operates daycare facilities at two schools. These services are funded by the state or by parent charges.

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
	Deferred Outflows - Pension Contributions	2,842	Due To Other Funds (12,220)
			Unfunded Pension Liability (13,145)
Total Assets		2,842	Deferred Inflows - Pension Investments (2,034)
			Total Liabilities (27,399)
			Fund Balance
			Beginning Balance (48,515)
			Revenues (3,367)
			Expenditures 76,439
			Total Fund Balance 24,557
			Total Liabilities and Fund Balance (2,842)

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	-	50		7,034	7,034	2,675	38.0%
3200 State Grants	290,000	600	0.2%	134,664	18,181	75,943	417.7%	269,163	269,163	98,269	36.5%
3900 On-Behalf Payments	-	15,550		30,087	-	13,400		24,521	38,474	17,275	44.9%
Total Revenues	290,000	16,150	5.6%	164,818	18,181	89,393	491.7%	300,718	314,671	118,219	37.6%
Non-Operating Funds											
Beginning Balance	52,556	525,556	1000.0%	491,123	491,123	491,123	100.0%	(245,489)	(245,489)	(245,489)	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	904,410	26,617	2.9%	130,385	600,562	63,929	10.6%	(435,894)	730,339	58,169	8.0%
Total Expenditures	904,410	26,617	2.9%	130,385	600,562	63,929	10.6%	(435,894)	730,339	58,169	8.0%
Ending Fund Balance	(561,854)	515,089		525,556	(91,258)	516,587		491,123	(661,158)	(185,439)	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	15,033	1,928	12.8%	24,415	23,639	19,810	83.8%	18,892	23,000	2,875	12.5%
1900 Local Contributions	-	-		27,440	27,440	13,225	48.2%	39,084	39,084	16,469	42.1%
3900 On-Behalf Payments	-	1,439		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	3,367	3.1%	147,647	146,079	33,035	22.6%	154,388	163,945	21,269	13.0%
Non-Operating Funds											
Beginning Balance	48,515	48,515	100.0%	58,098	58,098	58,098	100.0%	45,018	45,018	45,018	100.0%
Enterprise Programs Expenditures											
1100 Instruction	95,130	75,000	78.8%	107,919	109,352	101,679	93.0%	105,421	113,162	80,044	70.7%
2200 Instructional Staff Support	51,308	-	0.0%	18,328	69,636	10,373	14.9%	14,980	65,704	5,065	7.7%
3300 Community Services	24,448	1,439	5.9%	30,983	24,953	8,082	32.4%	20,907	29,861	6,831	22.9%
Total Expenditures	170,886	76,439	44.7%	157,230	203,941	120,133	58.9%	141,308	208,727	91,941	44.0%
Ending Fund Balance	(12,338)	(24,557)		48,515	236	(29,000)		58,098	236	(25,654)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	325,413	Due To Other Funds	(39,234)
Deferred Outflows - Pension Contributions	<u>16,981</u>	Unfunded Pension Liabilities	(78,573)
		Deferred Inflows - Pension Investments	<u>(12,158)</u>
Total Assets	<u>342,394</u>	Total Liabilities	(129,964)
		Fund Balance	
		Beginning Balance	(227,196)
		Revenues	(38,904)
		Expenditures	<u>53,670</u>
		Total Fund Balance	<u>(212,430)</u>
		Total Liabilities and Fund Balance	<u>(342,394)</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	383,064	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>661,430</u>	Fund Balance	
		Beginning Balance	759,506
		Revenues	(32,456)
		Expenditures	<u>34,280</u>
		Total Fund Balance	<u>761,330</u>
		Total Liabilities and Fund Balance	<u>(661,430)</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	-	144		3,527	3,527	2,507	71.1%	5,158	5,158	2,255	43.7%
1800 Daycare Fees	228,000	28,219	12.4%	135,334	135,334	61,846	45.7%	183,017	213,768	68,631	32.1%
3900 On-Behalf Payments	-	10,540		21,017	-	-		31,525	31,625	12,539	39.6%
Total Revenues	228,000	38,904	17.1%	159,878	138,862	64,353	46.3%	219,700	250,551	83,425	33.3%
Non-Operating Funds											
Beginning Balance	227,196	227,196	100.0%	277,256	277,256	277,256	100.0%	233,708	233,708	233,708	100.0%
Adult Education Expenditures											
1100 Instruction	-	-		-	170	-	0.0%	2,211	2,211	755	34.1%
2200 Instructional Staff Support	297,465	48,670	16.4%	204,938	408,669	52,237	12.8%	168,941	475,080	63,856	13.4%
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	302,465	53,670	17.7%	209,938	413,839	57,237	13.8%	176,152	482,290	69,610	14.4%
Ending Fund Balance	152,731	212,430		227,196	2,279	284,373		277,256	1,969	247,523	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	29,754	28,754	96.6%	527,420	506,076	337,700	66.7%	742,039	885,286	341,413	38.6%
3900 On-Behalf Payments	-	3,701		103,227	-	146,604		219,651	179,135	70,635	39.4%
Total Revenues	29,754	32,456	109.1%	630,647	506,076	484,305	95.7%	961,690	1,064,421	412,048	38.7%
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	218,398	34,280	15.7%	602,859	667,932	384,930	57.6%	684,825	1,254,746	437,568	34.9%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	13,750	41.1%
Total Expenditures	218,398	34,280	15.7%	602,859	667,932	384,930	57.6%	707,731	1,288,173	451,318	35.0%
Ending Fund Balance	(948,150)	(761,330)		(759,506)	(949,150)	(687,919)		(787,294)	(1,438,134)	(1,253,650)	

As of December 31, 2020

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	611,667	Beginning Balance	(1,989,673)
Investments	<u>1,468,855</u>	Revenues	(264,780)
		Expenditures	<u>173,931</u>
Total Assets	<u><u>2,080,522</u></u>	Total Fund Balance	<u><u>(2,080,522)</u></u>
		Total Liabilities and Fund Balance	<u><u>(2,080,522)</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 Funds											
Trust Revenues											
1500 Interest Income	179,519	179,519	100.0%	(82,100)	(84,601)	93,221	-110.2%	122,579	1,902	1,207	63.4%
1900 Local Contributions	73,269	85,261	116.4%	377,564	381,684	239,441	62.7%	986,359	1,407,635	391,410	27.8%
Total Revenues	252,788	264,780	104.7%	295,464	297,083	332,662	112.0%	1,108,938	1,409,536	392,616	27.9%
Non-Operating Funds											
Beginning Balance	1,989,673	1,989,673	100.0%	2,331,850	2,331,850	2,331,850	100.0%	2,281,627	2,281,627	2,281,627	100.0%
Trust Expenditures											
3300 Trust & Agency Expenditures	2,242,461	173,931	7.8%	637,641	1,493,012	438,140	29.3%	1,058,715	1,553,054	362,110	23.3%
Total Expenditures	2,242,461	173,931	7.8%	637,641	1,493,012	438,140	29.3%	1,062,415	1,553,054	362,110	23.3%
Ending Fund Balance	-	2,080,522		1,989,673	1,135,921	2,226,372		2,328,150	2,138,109	2,312,133	