

Monthly Financial Report
Through January 31, 2021

	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	513,276,027	97.5%	502,604,410	510,274,442	478,295,915	93.7%	480,070,360	479,871,736	461,618,932	96.2%
Occupational Taxes	165,848,315	76,995,059	46.4%	156,348,315	174,043,000	70,955,100	40.8%	165,754,818	170,493,750	71,162,914	41.7%
Other Taxes	56,269,662	21,256,145	37.8%	54,014,453	59,156,507	20,786,353	35.1%	56,671,550	55,574,828	17,422,755	31.4%
Local Grants	6,769,546	2,255,501	33.3%	4,143,024	5,192,790	2,667,825	51.4%	5,613,192	6,885,592	2,681,173	38.9%
State Sources											
SEEK Program	222,100,000	126,358,460	56.9%	225,684,013	232,487,382	133,945,527	57.6%	247,934,805	242,117,316	140,283,474	57.9%
Other State Revenues	378,050,240	223,493,281	59.1%	369,660,335	342,236,198	201,132,511	58.8%	349,864,756	345,257,905	196,252,605	56.8%
KSFCC Allocation	9,878,203	5,171,559	52.4%	10,257,913	11,900,000	7,656,248	64.3%	10,982,285	9,500,000	7,288,665	76.7%
Federal Grants	177,169,464	68,961,969	38.9%	137,930,824	162,094,934	66,539,237	41.0%	139,838,556	158,816,229	66,572,801	41.9%
Interest	1,374,927	948,454	69.0%	4,799,457	5,040,324	2,413,599	47.9%	7,772,462	3,122,059	3,751,231	120.2%
Other Sources	120,699,350	33,437,496	27.7%	132,193,786	118,651,510	34,515,888	29.1%	169,388,256	118,734,617	80,394,702	67.7%
Total Revenues	1,664,431,316	1,072,153,949	64.4%	1,597,636,530	1,621,077,087	1,018,908,203	62.9%	1,633,891,040	1,590,374,032	1,047,429,252	65.9%
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	160,056,337	160,056,337	100.0%
All Funds Expenditures											
1100 Instruction	834,850,798	430,437,160	51.6%	774,344,474	796,764,850	415,496,585	52.1%	764,451,784	800,649,350	407,724,339	50.9%
2100 Student Support	86,239,192	43,876,909	50.9%	76,476,936	75,273,386	39,223,303	52.1%	68,161,539	69,602,981	36,704,925	52.7%
2200 Instructional Staff Support	170,715,814	72,437,487	42.4%	150,445,455	162,655,963	78,525,592	48.3%	141,048,899	158,310,803	77,491,872	48.9%
2300 District Administration	8,770,309	3,917,370	44.7%	7,507,701	7,306,808	3,981,188	54.5%	6,814,225	6,963,158	3,320,268	47.7%
2400 School Administration	122,929,756	61,783,620	50.3%	115,535,838	117,444,257	63,362,310	54.0%	115,027,171	115,266,354	60,698,949	52.7%
2500 Business Support	66,567,501	24,503,707	36.8%	52,348,395	66,185,044	25,540,161	38.6%	45,822,234	52,439,400	24,374,554	46.5%
2600 Plant Operations & Maintenance	141,006,792	58,722,346	41.6%	116,147,008	134,904,573	65,710,299	48.7%	117,438,367	133,406,233	63,151,365	47.3%
2700 Transportation	75,981,137	36,686,313	48.3%	85,480,460	92,077,439	49,226,459	53.5%	89,192,089	93,828,833	46,038,669	49.1%
2900 Other Instruction Support	-	12,647		-	-	11,576		47,026	35,237	30,553	86.7%
3100 Food Service	80,081,293	24,238,318	30.3%	73,668,458	102,586,283	37,326,712	36.4%	68,566,041	94,560,825	34,957,929	37.0%
3200 Daycare Operations	1,014,410	31,176	3.1%	130,385	600,562	74,328	12.4%	(435,894)	730,339	70,172	9.6%
3300 Community Services	16,861,656	5,838,575	34.6%	11,341,429	15,076,803	6,230,148	41.3%	12,182,203	12,011,392	2,636,304	21.9%
4600 Site Improvement	50,266,507	35,319,361	70.3%	63,115,947	48,711,267	37,708,726	77.4%	54,171,849	51,327,468	25,099,930	48.9%
5100 Debt Service	62,281,213	33,234,890	53.4%	51,664,316	63,854,000	32,846,543	51.4%	52,217,444	61,374,653	38,670,643	63.0%
5200 Operating Transfers Out	58,316,195	31,181,405	53.5%	61,791,685	58,117,951	28,940,746	49.8%	65,909,015	60,125,881	44,166,302	73.5%
5300 Contingency	31,797,151	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,807,679,724	862,221,282	47.7%	1,639,998,487	1,798,980,324	884,204,676	49.2%	1,600,613,992	1,763,821,315	865,136,776	49.0%
Ending Fund Balance	7,723,020	360,904,095		150,971,428	15,430,148	328,036,912		193,333,385	(13,390,946)	342,348,813	

As of January 31, 2021

General Fund (1) Balance Sheet

Assets			
Cash	436,290,258	Liabilities	
Investments	16,053,600	Due To Other Funds	(189,954,028)
Accounts Receivable	173,291	Accounts Payable	(1,702,002)
Due From Other Funds	137,288,540	Accrued Expenditures	<u>(58,896,479)</u>
Inventory	<u>4,082,656</u>		
		Total Liabilities	(250,552,509)
Total Assets	<u>593,888,345</u>		
		Fund Balance	
		Beginning Balance	(94,647,544)
		Revenues	(892,158,250)
		Expenditures	<u>643,469,958</u>
		Total Fund Balance	<u>(343,335,836)</u>
		Total Liabilities and Fund Balance	<u>(593,888,345)</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	472,842,069	97.5%	462,895,650	469,774,442	438,587,155	93.4%	442,127,249	440,553,515	423,675,821	96.2%
1115	Delinquent Property Taxes	5,000,000	2,959,610	59.2%	4,001,458	5,200,000	2,599,481	50.0%	5,228,894	4,900,000	2,567,398	52.4%
1117	Motor Vehicle Taxes	29,101,954	13,974,268	48.0%	28,716,415	31,360,593	13,075,897	41.7%	30,034,314	30,721,921	12,104,135	39.4%
1119	Franchise Taxes	13,837,708	393,679	2.8%	13,380,801	13,905,914	424,419	3.1%	12,681,043	12,230,907	154,790	1.3%
1131	Occupational License Taxes	165,848,315	76,995,059	46.4%	156,348,315	174,043,000	70,955,100	40.8%	165,754,818	170,493,750	71,162,914	41.7%
1191	Omitted Property Taxes	5,600,000	1,048,856	18.7%	5,182,110	7,000,000	1,952,887	27.9%	7,040,147	6,000,000	909,279	15.2%
1280	Revenue in Lieu of Taxes	2,730,000	2,879,733	105.5%	2,733,669	1,690,000	2,733,669	161.8%	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	42.1%	508,252	478,500	243,024	50.8%
1510	Interest Income	1,100,000	662,536	60.2%	4,395,350	5,000,000	1,912,071	38.2%	7,371,642	3,015,000	3,593,929	119.2%
1900	Other Local Revenues	4,556,000	1,344,779	29.5%	4,563,988	4,503,000	1,264,165	28.1%	4,528,431	4,323,300	1,313,515	30.4%
3111	State SEEK Revenues	222,100,000	126,358,460	56.9%	225,684,013	232,487,382	133,945,527	57.6%	247,934,805	242,117,316	140,283,474	57.9%
3129	KSB/KSD Transportation	17,000	-	0.0%	17,593	15,000	-	0.0%	15,255	25,000	-	0.0%
3800	State Utility Taxes	1,800,000	756,683	42.0%	1,806,283	1,796,000	751,161	41.8%	1,796,614	1,893,000	747,769	39.5%
3900	On-Behalf Payments	319,502,121	189,099,330	59.2%	320,133,152	298,211,921	173,790,926	58.3%	302,352,879	298,211,921	175,894,686	59.0%
4100	Unrestricted Federal Revenues	6,500	4,419	68.0%	6,256	10,000	-	0.0%	10,809	8,000	16,057	200.7%
5220	Indirect Cost Transfers	6,431,602	2,771,478	43.1%	6,554,964	6,166,689	3,361,909	54.5%	6,038,990	5,498,897	2,977,121	54.1%
Total Revenues		1,263,100,700	892,158,250	70.6%	1,236,914,459	1,251,671,441	845,567,888	67.6%	1,235,111,294	1,222,193,027	837,331,065	68.5%
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	224,828,702	49.7%	445,037,645	445,248,514	232,725,607	52.3%	446,197,933	456,268,740	231,908,807	50.8%
0200 Employee Benefits	249,288,466	139,991,913	56.2%	244,182,863	236,841,221	132,348,398	55.9%	235,638,848	232,702,805	132,629,563	57.0%
0300 Professional/Technical Services	325,378	36,392	11.2%	252,959	456,594	147,413	32.3%	351,228	543,857	181,840	33.4%
0400 Property Services	1,113,130	189,329	17.0%	347,660	499,797	244,808	49.0%	317,451	399,344	187,267	46.9%
0500 Other Purchased Services	1,102,234	32,895	3.0%	421,158	654,408	296,586	45.3%	723,727	987,837	443,706	44.9%
0600 Supplies	22,809,302	4,628,224	20.3%	5,376,111	16,261,389	5,946,595	36.6%	8,367,599	14,740,971	5,368,853	36.4%
0700 Property	5,961,232	2,136,206	35.8%	5,488,614	6,870,937	3,960,242	57.6%	4,711,455	6,337,233	2,927,019	46.2%
0800 Miscellaneous	4,349,101	365,489	8.4%	454,853	527,457	418,755	79.4%	467,744	555,347	385,555	69.4%
1100 Instruction	737,400,820	372,209,150	50.5%	701,561,863	707,360,317	376,088,403	53.2%	696,775,985	712,536,135	374,032,611	52.5%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	51,462,130	25,236,650	49.0%	45,175,457	47,281,565	23,485,094	49.7%	40,349,730	41,660,690	21,347,438	51.2%
0200 Employee Benefits	25,487,501	14,521,248	57.0%	24,954,539	22,083,470	12,353,659	55.9%	21,522,985	21,393,220	12,289,349	57.4%
0300 Professional/Technical Services	2,341,258	599,950	25.6%	1,325,518	1,675,320	862,112	51.5%	1,853,344	1,854,006	876,884	47.3%
0400 Property Services	30,160	1,781	5.9%	4,931	10,554	2,266	21.5%	61,871	63,428	55,608	87.7%
0500 Other Purchased Services	182,221	25,518	14.0%	105,044	126,058	73,319	58.2%	146,622	159,366	83,403	52.3%
0600 Supplies	590,087	185,242	31.4%	238,868	503,839	139,821	27.8%	295,145	379,011	160,782	42.4%
0700 Property	92,585	52,810	57.0%	109,434	149,118	52,447	35.2%	78,607	111,587	37,974	34.0%
0800 Miscellaneous	260,188	11,228	4.3%	157,134	198,792	69,742	35.1%	25,599	29,939	15,604	52.1%
2100 Student Support	80,446,130	40,634,428	50.5%	72,070,925	72,028,715	37,038,460	51.4%	64,333,903	65,651,246	34,867,041	53.1%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	71,614,572	33,844,891	47.3%	68,457,911	78,272,744	35,802,263	45.7%	62,038,646	66,275,535	32,328,583	48.8%
0200 Employee Benefits	37,780,978	21,468,965	56.8%	37,294,825	37,493,389	18,451,314	49.2%	32,399,684	36,774,288	20,981,789	57.1%
0300 Professional/Technical Services	3,969,682	366,891	9.2%	2,147,938	3,743,972	1,134,346	30.3%	3,018,301	3,692,580	1,384,940	37.5%
0400 Property Services	320,621	76,564	23.9%	245,569	306,301	200,708	65.5%	253,453	350,211	164,981	47.1%
0500 Other Purchased Services	587,459	40,920	7.0%	325,992	557,711	245,347	44.0%	663,664	808,986	270,160	33.4%
0600 Supplies	4,499,120	(218,312)	-4.9%	3,866,147	4,069,783	2,430,907	59.7%	3,289,164	3,560,277	2,298,863	64.6%
0700 Property	3,394,985	1,277,225	37.6%	2,996,055	4,550,618	1,588,319	34.9%	2,608,559	3,250,984	1,788,465	55.0%
0800 Miscellaneous	134,449	13,766	10.2%	78,633	153,485	40,791	26.6%	167,785	184,697	55,644	30.1%
2200 Instructional Staff Support	122,301,864	56,870,909	46.5%	115,413,070	129,148,003	59,893,995	46.4%	104,439,256	114,897,558	59,273,426	51.6%

		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	1,971,187	43.6%	4,051,375	4,040,293	2,153,737	53.3%	3,562,356	3,823,129	1,775,236	46.4%
0200	Employee Benefits	2,090,747	1,216,268	58.2%	2,110,264	1,299,003	1,057,283	81.4%	1,792,274	1,293,535	728,837	56.3%
0300	Professional/Technical Services	1,358,819	486,026	35.8%	954,490	1,304,214	481,739	36.9%	923,979	1,359,997	473,761	34.8%
0400	Property Services	1,620	(540)	-33.3%	5,610	10,985	796	7.2%	22,833	24,776	16,980	68.5%
0500	Other Purchased Services	128,887	53,560	41.6%	126,338	292,215	95,893	32.8%	146,792	171,423	85,239	49.7%
0600	Supplies	418,108	17,031	4.1%	60,493	115,725	44,207	38.2%	104,555	141,812	50,554	35.6%
0700	Property	34,925	15,808	45.3%	15,767	25,321	12,905	51.0%	12,752	28,458	10,115	35.5%
0800	Miscellaneous	108,946	95,686	87.8%	103,557	146,178	95,837	65.6%	85,810	89,479	82,294	92.0%
2300	District Administration	8,666,413	3,855,026	44.5%	7,427,894	7,233,935	3,942,396	54.5%	6,651,351	6,932,609	3,223,016	46.5%
School Administration (Principal's Office)												
0100	Salaries	74,984,632	37,984,329	50.7%	71,848,371	73,561,401	38,908,327	52.9%	72,119,981	72,991,203	38,764,497	53.1%
0200	Employee Benefits	38,243,623	21,261,157	55.6%	37,682,223	32,628,251	20,321,025	62.3%	36,309,332	31,926,406	18,060,835	56.6%
0300	Professional/Technical Services	399,625	80,661	20.2%	354,953	573,619	217,286	37.9%	337,867	528,202	135,226	25.6%
0400	Property Services	621,961	137,411	22.1%	345,689	628,606	247,326	39.3%	296,435	528,279	162,980	30.9%
0500	Other Purchased Services	868,259	427,764	49.3%	822,681	1,063,914	539,148	50.7%	916,484	1,139,903	467,343	41.0%
0600	Supplies	5,611,168	938,881	16.7%	2,132,522	5,917,974	1,619,746	27.4%	2,509,333	5,029,029	1,602,445	31.9%
0700	Property	1,591,758	705,046	44.3%	1,808,502	2,852,784	1,239,308	43.4%	1,871,004	2,825,573	1,184,766	41.9%
0800	Miscellaneous	50,374	10,961	21.8%	35,414	71,029	30,209	42.5%	82,059	118,605	61,794	52.1%
2400	School Administration	122,371,400	61,546,210	50.3%	115,030,355	117,297,577	63,122,376	53.8%	114,442,495	115,087,200	60,439,886	52.5%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	23,111,421	12,413,290	53.7%	22,500,678	24,053,346	12,003,944	49.9%	21,246,182	22,591,693	11,464,255	50.7%
0200	Employee Benefits	13,764,727	8,274,433	60.1%	14,217,788	14,570,355	7,800,761	53.5%	13,304,237	13,751,555	8,116,568	59.0%
0300	Professional/Technical Services	2,398,035	1,061,358	44.3%	1,317,983	1,956,605	787,780	40.3%	1,353,202	1,725,729	792,806	45.9%
0400	Property Services	519,863	(30,789)	-5.9%	(193,137)	584,953	(188,214)	-32.2%	86,130	595,746	106,130	17.8%
0500	Other Purchased Services	5,139,358	(936,190)	-18.2%	5,274,420	5,329,586	2,120,015	39.8%	3,793,148	6,126,012	1,429,641	23.3%
0600	Supplies	2,995,137	815,406	27.2%	3,932,858	3,005,241	1,707,122	56.8%	2,143,172	2,515,019	688,995	27.4%
0700	Property	14,914,914	(570,019)	-3.8%	4,377,126	15,014,847	912,721	6.1%	3,083,721	3,052,031	1,356,276	44.4%
0800	Miscellaneous	203,417	26,325	12.9%	352,781	398,903	182,317	45.7%	171,645	392,853	89,735	22.8%
2500	Business Support	63,046,872	21,053,813	33.4%	51,780,497	64,913,835	25,326,446	39.0%	45,181,437	50,750,638	24,044,406	47.4%

		2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	52,055,974	24,751,084	47.5%	48,205,952	54,109,964	26,086,522	48.2%	48,942,750	51,527,074	26,660,653	51.7%
0200	Employee Benefits	25,904,541	12,649,179	48.8%	23,742,199	26,178,901	12,941,620	49.4%	23,335,643	24,529,642	12,830,171	52.3%
0300	Professional/Technical Services	593,862	55,764	9.4%	617,499	969,103	448,973	46.3%	1,436,701	1,595,763	439,495	27.5%
0400	Property Services	21,424,938	6,065,830	28.3%	18,223,471	24,588,377	11,117,050	45.2%	16,819,348	24,522,132	10,914,485	44.5%
0500	Other Purchased Services	1,706,986	(514,040)	-30.1%	(370,945)	1,704,813	(1,025,539)	-60.2%	699,463	2,280,327	46,011	2.0%
0600	Supplies	24,084,653	3,973,500	16.5%	22,491,993	23,705,144	14,077,807	59.4%	22,555,732	25,449,007	10,344,106	40.6%
0700	Property	3,405,803	1,292,975	38.0%	2,009,372	3,267,570	1,415,960	43.3%	2,461,885	3,151,392	1,366,021	43.3%
0800	Miscellaneous	187,117	38,586	20.6%	119,000	155,178	104,132	67.1%	108,292	118,040	53,892	45.7%
2600	Plant Operations & Maintenance	129,363,874	48,312,879	37.3%	115,038,541	134,679,051	65,166,525	48.4%	116,359,814	133,173,376	62,654,833	47.0%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	35,799,873	17,733,275	49.5%	45,230,780	47,816,244	24,905,644	52.1%	47,518,878	48,323,401	25,165,318	52.1%
0200	Employee Benefits	20,793,205	9,932,702	47.8%	22,876,194	19,033,354	12,205,989	64.1%	23,354,992	18,676,256	11,833,692	63.4%
0300	Professional/Technical Services	151,747	32,018	21.1%	(457,659)	133,326	(151,675)	-113.8%	(1,234,944)	124,592	(811,747)	-651.5%
0400	Property Services	69,321	32,100	46.3%	56,620	106,711	43,271	40.5%	32,432	58,444	18,365	31.4%
0500	Other Purchased Services	3,906,996	3,057,431	78.3%	3,270,492	3,140,868	2,467,614	78.6%	3,652,458	5,717,125	2,900,397	50.7%
0600	Supplies	8,778,970	1,726,740	19.7%	7,632,641	8,971,737	6,121,443	68.2%	9,523,459	9,760,344	5,441,306	55.7%
0700	Property	5,489,919	4,055,267	73.9%	5,826,230	10,759,735	3,163,635	29.4%	4,452,051	7,347,846	624,639	8.5%
0800	Miscellaneous	344,900	22,364	6.5%	53,805	91,115	33,540	36.8%	61,273	188,836	20,788	11.0%
2700	Transportation	75,334,931	36,591,898	48.6%	84,489,103	90,053,089	48,789,461	54.2%	87,360,599	90,196,845	45,192,759	50.1%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		-	-	-		44,772	33,966	23,069	67.9%
0200	Employee Benefits	-	-		-	-	-		2,254	1,271	1,207	94.9%
2900	Other Instruction Support	-	-		-	-	-		47,026	35,237	24,276	68.9%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	37,346	53.2%	65,487	70,133	32,471	46.3%	-	-	1,207	
0200	Employee Benefits	9,210	13,154	142.8%	32,149	-	11,407		-	-	-	
0800	Miscellaneous	23,000	(71)		22,846	-	-		22,116	-	-	
3100	Food Service	102,343	50,429	49.3%	120,482	70,133	43,878	62.6%	22,116	-	1,207	

		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	792,906	38.0%	1,920,453	2,493,276	1,083,672	43.5%	1,864,606	2,160,256	1,078,110	49.9%
0200	Employee Benefits	1,098,292	639,595	58.2%	1,100,455	1,095,632	577,191	52.7%	1,019,439	1,076,070	610,044	56.7%
0300	Professional/Technical Services	10,924	369	3.4%	9,455	13,926	2,087	15.0%	4,709	6,337	2,280	36.0%
0400	Property Services	3,575	-	0.0%	1,890	3,890	1,890	48.6%	-	1,575	-	0.0%
0500	Other Purchased Services	10,721	787	7.3%	5,951	10,223	4,339	42.4%	11,375	14,279	4,930	34.5%
0600	Supplies	26,003	2,969	11.4%	7,357	16,535	5,045	30.5%	23,135	29,587	7,394	25.0%
0700	Property	14,117	5,376	38.1%	3,193	11,114	990	8.9%	21,160	23,111	5,723	24.8%
0800	Miscellaneous	12,000	-	0.0%	2,251	10,611	803	7.6%	9,801	15,063	5,877	39.0%
3300	Community Services	3,259,761	1,442,003	44.2%	3,051,005	3,655,207	1,676,016	45.9%	2,954,225	3,326,278	1,714,359	51.5%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	888,033	463,930	52.2%	895,975	898,471	483,212	53.8%	696,078	762,459	369,713	48.5%
0200	Employee Benefits	452,732	263,503	58.2%	458,260	342,251	206,978	60.5%	335,557	351,862	197,836	56.2%
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	3,176	23.9%	5,150	13,300	3,852	29.0%	11,988	14,469	5,741	39.7%
0600	Supplies	23,424	4,801	20.5%	14,444	17,766	11,013	62.0%	12,198	24,384	7,723	31.7%
0700	Property	7,759	813	10.5%	6,665	11,079	2,098	18.9%	1,310	5,964	487	8.2%
0800	Miscellaneous	2,750	1,893	68.8%	3,079	22,800	198	0.9%	2,347	1,500	1,295	86.3%
4300	Architectural & Engineering	1,393,775	739,807	53.1%	1,448,470	1,494,431	770,760	51.6%	1,161,011	1,327,468	582,925	43.9%
5200	Operating Transfers Out	1,910,000	163,406	8.6%	6,625,439	2,005,125	819,210	40.9%	5,138,831	2,036,994	1,471,617	72.2%
5300	Contingency	31,797,151	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures		1,377,395,333	643,469,958	46.7%	1,274,057,644	1,387,360,557	682,677,926	49.2%	1,244,868,049	1,349,139,990	667,522,361	49.5%
Ending Fund Balance		(19,647,090)	343,335,836		94,647,544	(3,898,387)	294,680,690		131,790,729	14,600,522	311,356,188	

As of January 31, 2021

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	103,244,131	Accounts Payable	(836,595)
Accounts Receivable	<u>1,007,137</u>	Due To Other Funds	<u>(104,951,141)</u>
Total Assets	<u>104,251,268</u>	Total Liabilities	(105,787,735)
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(82,709,431)
		Expenditures	<u>95,867,699</u>
		Total Fund Balance	<u>1,536,467</u>
		Total Liabilities and Fund Balance	<u>(104,251,268)</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	6,206	6,697	107.9%	32,347	1,397	18,737	1341.2%	30,934	-	12,586	
1700 Student Fees	11,882	235	2.0%	595	68,383	595	0.9%	24,481	-	24,481	
1900 Local Grants and Contributions	6,679,604	2,028,150	30.4%	3,429,761	4,475,407	2,170,488	48.5%	4,216,634	5,067,758	2,030,569	40.1%
3200 State Grants	48,055,219	26,710,050	55.6%	33,974,387	33,565,096	14,970,126	44.6%	31,675,824	31,411,615	12,767,913	40.6%
4300 Direct Federal Grants	878,078	375,711	42.8%	1,256,286	15,695,057	350,942	2.2%	2,231,614	15,108,257	888,256	5.9%
4500 Federal Grants Through State	109,501,790	51,809,363	47.3%	80,155,499	74,593,805	29,291,658	39.3%	74,290,824	69,471,222	31,528,224	1.3%
4700 Federal Grants Thru Intermediary	1,192,111	508,129	42.6%	757,185	631,688	355,557	56.3%	731,650	664,528	271,220	4744.5%
4810 Medicaid Reimbursement	3,956,069	1,102,690	27.9%	1,895,472	2,048,478	1,130,439	55.2%	1,961,865	-	1,259,660	
5210 Operating Transfers In	1,983,406	168,406	8.5%	1,824,621	2,454,264	824,210	33.6%	2,070,995	252,054	1,474,692	499.8%
Total Revenues	172,264,365	82,709,431	48.0%	123,326,153	133,533,575	49,112,752	36.8%	117,234,821	121,975,434	50,257,602	41.2%
Non-Operating Funds											
Beginning Balance	11,621,801	11,621,801	100.0%	9,901,763	9,901,763	9,901,763	100.0%	10,925,714	10,925,714	10,925,714	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	95,233,356	57,411,356	60.3%	69,084,359	81,840,472	36,854,075	45.0%	63,254,041	79,949,356	31,521,210	39.4%
2100 Student Support	5,793,062	3,242,481	56.0%	4,406,011	3,244,671	2,184,843	67.3%	3,827,636	3,951,735	1,837,884	46.5%
2200 Instructional Staff Support	48,067,642	15,511,597	32.3%	34,809,119	33,029,655	18,557,112	56.2%	36,402,816	42,839,035	18,123,597	42.3%
2300 District Administration	103,896	62,344	60.0%	79,807	72,873	38,792	53.2%	162,874	30,549	97,253	318.3%
2400 School Administration	558,356	237,410	42.5%	505,483	146,680	239,934	163.6%	584,676	179,154	259,064	144.6%
2500 Business Support	3,520,629	3,449,894	98.0%	567,898	1,271,209	213,714	16.8%	640,797	1,688,761	330,148	19.5%
2600 Plant Operations & Maintenance	11,534,638	10,405,761	90.2%	1,064,991	25,700	514,478	2001.9%	1,010,374	1,074	461,311	42967.4%
2700 Transportation	646,206	94,415	14.6%	991,357	2,024,350	436,999	21.6%	1,831,490	3,631,988	845,910	23.3%
3300 Community Services	12,246,567	4,212,842	34.4%	7,621,800	9,057,013	3,984,173	44.0%	8,148,356	7,061,881	-	0.0%
5200 Operating Transfers Out	2,556,185	1,226,952	48.0%	2,475,290	2,933,826	1,303,304	44.4%	2,395,712	2,998,667	1,092,278	36.4%
Total Expenditures	180,260,537	95,867,699	53.2%	121,606,115	133,646,449	64,339,000	48.1%	118,258,772	142,540,753	58,225,931	40.8%
Ending Fund Balance	3,625,629	(1,536,467)		11,621,801	9,788,889	(5,324,485)		9,901,763	(9,639,605)	2,957,385	

As of January 31, 2021

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	2,414	Accounts Payable	<u>(96,008)</u>
Due From Other Funds	<u>3,987,019</u>	Total Liabilities	<u>(96,008)</u>
Total Assets	<u><u>3,989,433</u></u>		
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(805,519)
		Expenditures	<u>706,010</u>
		Total Fund Balance	<u>(3,893,425)</u>
		Total Liabilities and Fund Balance	<u><u>(3,989,433)</u></u>

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

Capital Outlay Fund (310) Balance Sheet

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

Capital Outlay holds state revenues for facilities renovations and construction. We receive \$100 times our average daily attendance split into two payments.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	1,260,125	666,845	52.9%	3,251,761	3,267,792	2,338,157	71.6%	3,941,998	3,966,135	2,452,771	61.8%
1900 Local Grants and Contributions	82,046	138,674	169.0%	335,699	335,699	235,504	70.2%	410,199	410,199	259,195	63.2%
Total Revenues	1,342,171	805,519	60.0%	3,587,460	3,603,491	2,573,661	71.4%	4,352,197	4,376,334	2,711,966	62.0%
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	702,304	36.6%	2,987,474	6,786,607	2,003,001	29.5%	3,629,301	6,793,741	1,569,667	23.1%
2600 Plant Operations & Maintenance	108,280	3,706	3.4%	43,476	199,822	29,296	14.7%	68,179	231,784	35,221	15.2%
Total Expenditures	2,029,337	706,010	34.8%	3,030,950	6,986,429	2,032,297	29.1%	3,697,480	7,025,524	1,604,888	22.8%
Ending Fund Balance	3,106,750	3,893,425		3,793,916	(145,532)	3,778,770	-2596.5%	3,237,406	(2,649,191)	1,107,078	-41.8%
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 January 31, 2021

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>26,177,246</u>	Beginning Balance	(6,759,572)
		Revenues	(40,532,245)
Total Assets	<u><u>26,177,246</u></u>	Expenditures	<u>21,114,571</u>
		Total Fund Balance	<u>(26,177,246)</u>
		Total Liabilities and Fund Balance	<u><u>(26,177,246)</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	27,577,951	Due To Other Funds	(1,203,427)
Due From Other Funds	<u>41,757,195</u>	Accounts Payable	<u>(213,416)</u>
Total Assets	<u><u>69,335,146</u></u>	Total Liabilities	(1,416,843)
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(1,538,577)
		Expenditures	<u>37,490,331</u>
		Total Fund Balance	<u>(67,918,303)</u>
		Total Liabilities and Fund Balance	<u><u>(69,335,146)</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%
3200 State Revenues	-	-		-	-	-		-	-	-	
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	21,114,571	51.0%	37,231,568	40,704,000	16,768,373	41.2%	43,324,491	39,518,221	32,619,215	82.5%
Total Expenditures	41,397,110	21,114,571	51.0%	37,231,568	40,704,000	16,768,373	41.2%	43,324,491	39,518,221	32,619,215	82.5%
Ending Fund Balance	6,759,572	26,177,246		6,759,572	4,180,415	27,218,061		4,180,415	9,459,699	14,879,957	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	37,761		358,668	-	311,108		71,337	-	48,515	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100 Bond Proceeds	42,500,000	-	0.0%	60,665,896	45,093,293	-	0.0%	90,362,974	50,000,000	29,625,000	59.3%
5210 Operating Transfers In	-	1,500,817		10,149,706	-	371,429		16,609,998	-	9,831,127	
Total Revenues	42,500,000	1,538,577	3.6%	71,174,270	46,698,394	682,536	1.5%	107,044,309	50,000,000	39,504,642	79.0%
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	34,579,554	70.8%	61,667,477	47,216,836	36,937,966	78.2%	53,010,838	50,000,000	24,517,005	49.0%
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	37,490,331	76.7%	64,928,678	47,216,836	40,831,169	86.5%	56,280,019	50,000,000	27,480,121	55.0%
Ending Fund Balance	97,497,325	67,918,303		103,870,057	97,106,023	57,475,832		97,624,465	46,860,175	58,884,696	

As of January 31, 2021

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(33,234,890)
Expenditures	<u>33,234,890</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	3	Due To Other Funds	(17,314,715)
Accounts Receivable	3,320,065	Accounts Payable	(745,381)
Inventory	5,282,088	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	(129,042,272)
Total Assets	<u><u>48,085,232</u></u>		
		Fund Balance	
		Beginning Balance	71,752,896
		Revenues	(16,528,271)
		Expenditures	<u>25,732,415</u>
		Total Fund Balance	<u>80,957,040</u>
		Total Liabilities and Fund Balance	<u><u>(48,085,232)</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	7,656,248	64.3%	10,982,285	9,500,000	7,288,665	76.7%
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	26,740,704	53.7%	38,456,577	49,334,000	23,654,110	47.9%	38,116,196	48,160,691	29,881,437	62.0%
Total Revenues	62,281,213	33,234,890	53.4%	51,345,486	63,854,000	32,624,800	51.1%	51,720,377	60,260,691	38,479,642	63.9%
Debt Service Expenditures											
5100 Debt Service	62,281,213	33,234,890	53.4%	51,345,486	63,854,000	32,624,800	51.1%	51,720,377	60,260,691	38,479,642	63.9%
Total Expenditures	62,281,213	33,234,890	53.4%	51,345,486	63,854,000	32,624,800	51.1%	51,720,377	60,260,691	38,479,642	63.9%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	180,000	1,139	0.6%	91,665	120,000	74,785	62.3%	170,812	100,000	92,343	92.3%
1600 Food Sales	10,950,000	(3,528)	0.0%	2,325,026	4,600,000	1,820,665	39.6%	3,023,797	4,500,000	1,892,448	42.1%
1900 Local Contributions	2,273,000	13,588	0.6%	20,939	50,000	7,181	14.4%	(13,663)	71,943	31,536	43.8%
3200 State Grants	-	-		488,430	-	-		499,313	-	-	
3900 On-Behalf Payments	-	2,673,623		4,516,282	-	7,023,834		4,346,901	4,550,566	2,278,737	50.1%
4500 Federal Grants Through State	59,021,416	13,843,449	23.5%	48,017,229	66,505,906	34,096,199	51.3%	54,592,235	70,972,222	31,315,901	44.1%
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	72,424,416	16,528,271	22.8%	61,647,180	71,275,906	43,022,664	60.4%	69,007,812	80,204,731	35,610,965	44.4%
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	79,978,950	24,187,889	30.2%	73,547,976	102,516,150	37,282,833	36.4%	68,543,925	94,352,273	31,305,722	33.2%
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	2,058,605	53.6%	3,643,278	6,924,529	1,884,843	
Total Expenditures	84,040,950	25,732,415	30.6%	77,627,650	106,356,150	39,341,438	37.0%	72,187,203	102,390,764	33,190,565	32.4%
Ending Fund Balance	(83,369,430)	(80,957,040)		(71,752,896)	(90,852,670)	(52,091,200)		(55,772,426)	(74,779,068)	(50,172,635)	

As of January 31, 2021

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
	Due From Other Funds	602,256	Accounts Payable (129)
	Deferred Outflows - Pension Contributions	<u>20,459</u>	Unfunded Pension Liability (94,665)
			Deferred Inflows - Pension Investments <u>(14,648)</u>
Total Assets		<u>622,714</u>	Total Liabilities (109,443)
		Fund Balance	
			Beginning Balance (525,556)
			Revenues (18,891)
			Expenditures <u>31,176</u>
		Total Fund Balance	<u>(513,271)</u>
		Total Liabilities and Fund Balance	<u>(622,714)</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 (12,619)
Total Assets		<u>2,842</u>	Unfunded Pension Liability (13,145)
			Deferred Inflows - Pension Investments <u>(2,034)</u>
		Total Liabilities	(27,798)
		Fund Balance	
			Beginning Balance (48,515)
			Revenues (3,629)
			Expenditures <u>77,100</u>
		Total Fund Balance	<u>24,956</u>
		Total Liabilities and Fund Balance	<u>(2,842)</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	-	50		7,034	7,034	2,802	39.8%
3200 State Grants	290,000	600	0.2%	134,664	18,181	92,573	509.2%	269,163	269,163	123,990	46.1%
3900 On-Behalf Payments	-	18,291		30,087	-	15,836		24,521	38,474	20,381	53.0%
Total Revenues	290,000	18,891	6.5%	164,818	18,181	108,459	596.6%	300,718	314,671	147,173	46.8%
Non-Operating Funds											
Beginning Balance	525,556	525,556	100.0%	491,123	491,123	491,123	100.0%	(245,489)	(245,489)	(245,489)	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	1,014,410	31,176	3.1%	130,385	600,562	74,328	12.4%	(435,894)	730,339	70,172	9.6%
Total Expenditures	1,014,410	31,176	3.1%	130,385	600,562	74,328	12.4%	(435,894)	730,339	70,172	9.6%
Ending Fund Balance	(198,854)	513,271		525,556	(91,258)	525,254		491,123	(661,158)	(168,488)	
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	7,785	33.8%
1900 Local Contributions	-	-		27,440	27,440	21,760	79.3%	39,084	39,084	22,114	56.6%
3900 On-Behalf Payments	-	1,701		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	3,629	3.3%	147,647	146,079	41,570	28.5%	154,388	163,945	31,824	19.4%
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	104,145	95.2%	105,421	113,162	99,984	88.4%
2200 Instructional Staff Support	51,308	-	0.0%	18,328	69,636	16,378	23.5%	14,980	65,704	8,650	13.2%
3300 Community Services	24,448	2,100	8.6%	30,983	24,953	8,943	35.8%	20,907	29,861	8,534	28.6%
Total Expenditures	170,886	77,100	45.1%	157,230	203,941	129,466	63.5%	141,308	208,727	117,168	56.1%
Ending Fund Balance	(12,338)	(24,956)		48,515	236	(29,798)		58,098	236	(40,326)	

As of January 31, 2021

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	286,179	Due To Other Funds	(4,394)
Deferred Outflows - Pension Contributions	<u>16,981</u>	Unfunded Pension Liabilities	(78,573)
		Deferred Inflows - Pension Investments	<u>(12,158)</u>
Total Assets	<u>303,160</u>	Total Liabilities	(95,125)
		Fund Balance	
		Beginning Balance	(227,196)
		Revenues	(40,820)
		Expenditures	<u>59,981</u>
		Total Fund Balance	<u>(208,035)</u>
		Total Liabilities and Fund Balance	<u>(303,160)</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	383,938	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>662,304</u>	Fund Balance	
		Beginning Balance	759,506
		Revenues	(38,399)
		Expenditures	<u>39,349</u>
		Total Fund Balance	<u>760,456</u>
		Total Liabilities and Fund Balance	<u>(662,304)</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	2,877	81.6%	5,158	5,158	2,651	51.4%
1800 Daycare Fees	228,000	28,219	12.4%	135,334	135,334	102,607	75.8%	183,017	213,768	75,050	35.1%
3900 On-Behalf Payments	-	12,457		21,017	-	-		31,525	31,625	14,760	46.7%
Total Revenues	228,000	40,820	17.9%	159,878	138,862	105,485	76.0%	219,700	250,551	92,461	36.9%
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	844	38.2%
2200 Instructional Staff Support	295,000	54,981	18.6%	204,938	408,669	58,107	14.2%	168,941	475,080	69,649	14.7%
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	300,000	59,981	20.0%	209,938	413,839	63,107	15.2%	176,152	482,290	75,493	15.7%
Ending Fund Balance	155,196	208,035		227,196	2,279	319,633		277,256	1,969	250,676	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	10,791	34,024	315.3%	527,420	506,076	418,460	82.7%	742,039	885,286	425,455	48.1%
3900 On-Behalf Payments	-	4,374		103,227	-	173,260		219,651	179,135	83,134	46.4%
Total Revenues	10,791	38,399	355.8%	630,647	506,076	591,720	116.9%	961,690	1,064,421	508,589	47.8%
Non-Operating Funds											
Beginning Balance	(759,506)	(759,506)	100.0%	(787,294)	(787,294)	(787,294)	100.0%	(1,041,253)	(1,041,253)	(1,041,253)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	200,435	39,349	19.6%	602,859	667,932	446,961	66.9%	684,825	1,254,746	500,024	39.9%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	16,550	49.5%
Total Expenditures	200,435	39,349	19.6%	602,859	667,932	446,961	66.9%	707,731	1,288,173	516,574	40.1%
Ending Fund Balance	(949,150)	(760,456)		(759,506)	(949,150)	(642,535)		(787,294)	(1,265,006)	(1,049,238)	

As of January 31, 2021

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	607,384	Beginning Balance	(1,989,673)
Investments	<u>1,529,513</u>	Revenues	(328,854)
		Expenditures	<u>181,630</u>
Total Assets	<u><u>2,136,897</u></u>	Total Fund Balance	<u><u>(2,136,897)</u></u>
		Total Liabilities and Fund Balance	<u><u>(2,136,897)</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	88,721	240,177	270.7%	(82,100)	(84,601)	94,020	-111.1%	122,579	1,902	1,207	63.4%
1900 Local Contributions	7,896	88,677	1123.1%	377,564	381,684	261,833	68.6%	986,359	1,407,635	391,410	27.8%
Total Revenues	96,617	328,854	340.4%	295,464	297,083	355,854	119.8%	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 Expenditures	1,330,881	181,630	13.6%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Total Expenditures	1,330,881	181,630	13.6%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
Ending Fund Balance	755,409	2,136,897		1,989,673	289,303	2,126,688		2,331,850	2,097,791	1,760,831	