

Monthly Financial Report  
Through February 28, 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	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	526,271,610	519,591,743	98.7%	502,604,410	510,274,442	505,733,599	99.1%	480,070,360	479,871,736	479,122,081	99.8%
Occupational Taxes	165,848,315	91,817,780	55.4%	156,348,315	174,043,000	83,845,181	48.2%	165,754,818	170,493,750	83,578,023	49.0%
Other Taxes	56,269,662	39,574,431	70.3%	54,014,453	59,156,507	23,801,036	40.2%	56,671,550	55,574,828	21,661,437	39.0%
Local Grants	6,866,676	2,355,847	34.3%	4,143,024	5,192,790	2,815,590	54.2%	5,613,192	6,885,592	2,854,539	41.5%
State Sources											
SEEK Program	222,100,000	156,586,728	70.5%	225,684,013	232,487,382	152,416,152	65.6%	247,934,805	242,117,316	160,482,885	66.3%
Other State Revenues	365,766,086	246,597,613	67.4%	369,660,335	342,236,198	233,643,347	68.3%	349,864,756	345,257,905	228,564,446	66.2%
KSFCC Allocation	9,878,203	7,286,048	73.8%	10,257,913	11,900,000	7,656,248	64.3%	10,982,285	9,500,000	8,409,953	88.5%
Federal Grants	534,377,025	85,285,428	16.0%	137,930,824	162,094,934	92,413,201	57.0%	139,838,556	158,816,229	76,677,261	48.3%
Interest	1,518,937	979,909	64.5%	4,799,457	5,040,324	2,728,413	54.1%	7,772,462	3,122,059	3,529,627	113.1%
Other Sources	120,556,198	74,139,819	61.5%	132,193,786	118,651,510	40,972,492	34.5%	169,388,256	118,734,617	81,693,608	68.8%
<b>Total Revenues</b>	<b>2,009,452,712</b>	<b>1,224,215,346</b>	<b>60.9%</b>	<b>1,597,636,530</b>	<b>1,621,077,087</b>	<b>1,146,025,260</b>	<b>70.7%</b>	<b>1,633,891,040</b>	<b>1,590,374,032</b>	<b>1,146,573,859</b>	<b>72.1%</b>
<b>Non-Operating Funds</b>											
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%
<b>All Funds Expenditures</b>											
1100 Instruction	842,832,104	505,851,206	60.0%	774,344,474	796,764,850	490,160,978	61.5%	764,451,784	787,895,979	476,501,687	60.5%
2100 Student Support	87,081,876	51,563,487	59.2%	76,476,936	75,273,386	46,074,319	61.2%	68,161,539	70,031,712	42,526,425	60.7%
2200 Instructional Staff Support	494,507,185	84,978,181	17.2%	150,445,455	162,655,963	92,053,017	56.6%	141,048,899	150,170,557	89,835,085	59.8%
2300 District Administration	8,776,744	4,463,905	50.9%	7,507,701	7,306,808	4,621,512	63.2%	6,814,225	7,098,138	3,793,268	53.4%
2400 School Administration	124,460,360	72,139,289	58.0%	115,535,838	117,444,257	73,557,132	62.6%	115,027,171	115,717,173	69,956,947	60.5%
2500 Business Support	66,567,501	27,615,869	41.5%	52,348,395	66,185,044	28,786,611	43.5%	45,822,234	51,492,595	27,521,704	53.4%
2600 Plant Operations & Maintenance	146,022,311	67,544,018	46.3%	116,147,008	134,904,573	74,510,462	55.2%	117,438,367	134,395,628	74,628,428	55.5%
2700 Transportation	75,981,137	42,091,896	55.4%	85,480,460	92,077,439	56,940,937	61.8%	89,192,089	90,711,914	53,791,432	59.3%
2900 Other Instruction Support	-	15,809		-	-	14,387		47,026	35,237	35,267	100.1%
3100 Food Service	80,813,355	28,091,455	34.8%	73,668,458	102,586,283	43,810,593	42.7%	68,566,041	94,560,825	40,638,382	43.0%
3200 Daycare Operations	904,410	39,212	4.3%	130,385	600,562	87,613	14.6%	(435,894)	730,339	81,103	11.1%
3300 Community Services	17,866,407	6,726,230	37.6%	11,341,429	15,076,803	7,111,353	47.2%	12,182,203	15,931,260	2,910,649	18.3%
4600 Site Improvement	50,266,507	37,966,906	75.5%	63,115,947	161,215,981	33,241,483	20.6%	54,171,849	99,755,518	37,605,439	37.7%
5100 Debt Service	62,281,213	35,648,862	57.2%	51,664,316	63,854,000	32,713,673	51.2%	52,217,444	61,374,653	39,928,646	65.1%
5200 Operating Transfers Out	69,532,463	33,408,268	48.0%	61,791,685	58,117,951	33,999,676	58.5%	65,909,015	59,298,127	45,682,032	77.0%
5300 Contingency	47,883,629	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
<b>Total Expenditures</b>	<b>2,175,777,201</b>	<b>998,144,592</b>	<b>45.9%</b>	<b>1,639,998,487</b>	<b>1,911,485,038</b>	<b>1,017,683,746</b>	<b>53.2%</b>	<b>1,600,613,992</b>	<b>1,792,388,062</b>	<b>1,005,436,493</b>	<b>56.1%</b>
<b>Ending Fund Balance</b>	<b>(15,353,061)</b>	<b>377,042,182</b>		<b>150,971,428</b>	<b>(97,074,566)</b>	<b>321,674,899</b>		<b>193,333,385</b>	<b>(41,957,693)</b>	<b>301,193,703</b>	

As of February 28, 2021

**General Fund (1) Balance Sheet**

Assets			
Cash	437,409,167	Liabilities	
Investments	16,053,600	Due To Other Funds	(211,703,141)
Accounts Receivable	9,041	Accounts Payable	(2,190,827)
Due From Other Funds	150,710,471	Accrued Expenditures	<u>(78,033,837)</u>
Inventory	<u>3,834,339</u>		
		<b>Total Liabilities</b>	(291,927,805)
<b>Total Assets</b>	<u><u>608,016,618</u></u>		
		Fund Balance	
		Beginning Balance	(94,647,544)
		Revenues	(979,348,343)
		Expenditures	<u>757,907,074</u>
		<b>Total Fund Balance</b>	<u>(316,088,813)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(608,016,618)</u></u>

General Fund holds funds that are required to be spent for the direct or indirect instruction of our students. These are the most flexible district funds.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year						
	Budget	YTD Actual	%	End of Year Actual		Budget	End of Period Actual	%	End of Year Actual		Budget	End of Period Actual	%	
General Fund Revenues														
1111	Real Estate Taxes	484,974,500	479,157,785	98.8%	462,895,650		469,774,442	466,024,839	99.2%	442,127,249		440,553,515	441,178,970	100.1%
1115	Delinquent Property Taxes	5,000,000	3,034,150	60.7%	4,001,458		5,200,000	2,749,467	52.9%	5,228,894		4,900,000	2,732,300	55.8%
1117	Motor Vehicle Taxes	29,101,954	16,867,791	58.0%	28,716,415		31,360,593	15,940,595	50.8%	30,034,314		30,721,921	14,748,110	48.0%
1119	Franchise Taxes	13,837,708	14,484,206	104.7%	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	91,817,780	55.4%	156,348,315		174,043,000	83,845,181	48.2%	165,754,818		170,493,750	83,578,023	49.0%
1191	Omitted Property Taxes	5,600,000	2,308,551	41.2%	5,182,110		7,000,000	1,952,887	27.9%	7,040,147		6,000,000	2,339,085	39.0%
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	221,161	43.6%	508,252		478,500	258,674	54.1%
1510	Interest Income	1,100,000	694,602	63.1%	4,395,350		5,000,000	2,282,572	45.7%	7,371,642		3,015,000	3,343,672	110.9%
1900	Other Local Revenues	4,556,000	1,386,453	30.4%	4,563,988		4,503,000	1,260,808	28.0%	4,528,431		4,323,300	1,471,298	34.0%
3111	State SEEK Revenues	222,100,000	143,832,574	64.8%	225,684,013		232,487,382	152,416,152	65.6%	247,934,805		242,117,316	160,482,885	66.3%
3129	KSB/KSD Transportation	17,000	-	0.0%	17,593		15,000	-	0.0%	15,255		25,000	-	0.0%
3800	State Utility Taxes	1,800,000	908,190	50.5%	1,806,283		1,796,000	901,692	50.2%	1,796,614		1,893,000	897,216	47.4%
3900	On-Behalf Payments	319,502,121	218,191,535	68.3%	320,133,152		298,211,921	200,527,991	67.2%	302,352,879		298,211,921	202,955,407	68.1%
4100	Unrestricted Federal Revenues	6,500	4,419	68.0%	6,256		10,000	6,745	67.4%	10,809		8,000	9,385	117.3%
5220	Indirect Cost Transfers	6,431,602	3,713,281	57.7%	6,554,964		6,166,689	4,357,201	70.7%	6,038,990		5,498,897	3,487,133	63.4%
Total Revenues		1,263,100,700	979,348,343	77.5%	1,236,914,459		1,251,671,441	935,645,377	74.8%	1,235,111,294		1,222,193,027	919,324,099	75.2%
Non-Operating Funds														
Beginning Balance		94,647,544	94,647,544		131,790,729		131,790,729	131,790,729		141,547,484		141,547,484	141,547,484	

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
<b>General Fund Expenditures</b>											
<b>Instruction (Teachers, Classroom Activities &amp; Supplies, Textbooks)</b>											
0100 Salaries	449,455,917	269,852,907	60.0%	445,037,645	445,248,514	278,645,946	62.6%	446,197,933	456,268,740	273,372,582	59.9%
0200 Employee Benefits	249,288,466	161,757,758	64.9%	244,182,863	236,841,221	152,982,264	64.6%	235,638,848	232,702,805	153,278,279	65.9%
0300 Professional/Technical Services	325,378	66,338	20.4%	252,959	456,594	175,881	38.5%	351,228	543,857	223,422	41.1%
0400 Property Services	1,113,130	199,968	18.0%	347,660	499,797	270,524	54.1%	317,451	399,344	219,116	54.9%
0500 Other Purchased Services	1,102,234	50,649	4.6%	421,158	654,408	334,651	51.1%	723,727	987,837	493,454	50.0%
0600 Supplies	22,809,302	5,081,244	22.3%	5,376,111	16,261,389	6,437,422	39.6%	8,367,599	14,740,971	5,849,478	39.7%
0700 Property	5,961,232	2,507,773	42.1%	5,488,614	6,870,937	4,436,088	64.6%	4,711,455	6,337,233	3,165,815	50.0%
0800 Miscellaneous	1,046,024	370,113	35.4%	454,853	527,457	422,216	80.0%	467,744	555,347	388,837	70.0%
<b>1100 Instruction</b>	<b>731,101,683</b>	<b>439,886,750</b>	<b>60.2%</b>	<b>701,561,863</b>	<b>707,360,317</b>	<b>443,704,993</b>	<b>62.7%</b>	<b>696,775,985</b>	<b>712,536,135</b>	<b>436,990,983</b>	<b>61.3%</b>
<b>Student Support (Attendance, Guidance, Health)</b>											
0100 Salaries	51,462,130	30,078,799	58.4%	45,175,457	47,281,565	27,888,085	59.0%	40,349,730	41,660,690	24,884,601	59.7%
0200 Employee Benefits	25,487,501	16,767,333	65.8%	24,954,539	22,083,470	14,261,401	64.6%	21,522,985	21,393,220	14,183,351	66.3%
0300 Professional/Technical Services	2,341,258	686,411	29.3%	1,325,518	1,675,320	989,450	59.1%	1,853,344	1,854,006	890,304	48.0%
0400 Property Services	30,160	1,795	6.0%	4,931	10,554	2,543	24.1%	61,871	63,428	56,326	88.8%
0500 Other Purchased Services	182,221	25,925	14.2%	105,044	126,058	90,884	72.1%	146,622	159,366	95,425	59.9%
0600 Supplies	590,087	181,925	30.8%	238,868	503,839	163,866	32.5%	295,145	379,011	182,343	48.1%
0700 Property	92,585	54,406	58.8%	109,434	149,118	66,864	44.8%	78,607	111,587	39,035	35.0%
0800 Miscellaneous	260,188	11,431	4.4%	157,134	198,792	96,156	48.4%	25,599	29,939	15,836	52.9%
<b>2100 Student Support</b>	<b>80,446,130</b>	<b>47,808,024</b>	<b>59.4%</b>	<b>72,070,925</b>	<b>72,028,715</b>	<b>43,559,249</b>	<b>60.5%</b>	<b>64,333,903</b>	<b>65,651,246</b>	<b>40,347,222</b>	<b>61.5%</b>
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>											
0100 Salaries	71,614,572	40,357,983	56.4%	68,457,911	78,272,744	42,359,780	54.1%	62,038,646	66,275,535	37,730,255	56.9%
0200 Employee Benefits	37,780,978	24,774,447	65.6%	37,294,825	37,493,389	21,283,044	56.8%	32,399,684	36,774,288	24,205,129	65.8%
0300 Professional/Technical Services	3,969,682	399,034	10.1%	2,147,938	3,743,972	1,467,899	39.2%	3,018,301	3,692,580	1,717,419	46.5%
0400 Property Services	235,729	101,993	43.3%	245,569	306,301	204,538	66.8%	253,453	350,211	170,686	48.7%
0500 Other Purchased Services	587,459	41,377	7.0%	325,992	557,711	271,509	48.7%	663,664	808,986	327,832	40.5%
0600 Supplies	3,478,152	(170,676)	-4.9%	3,866,147	4,069,783	2,564,973	63.0%	3,289,164	3,560,277	2,413,934	67.8%
0700 Property	3,394,985	1,372,445	40.4%	2,996,055	4,550,618	1,757,910	38.6%	2,608,559	3,250,984	1,964,507	60.4%
0800 Miscellaneous	134,449	14,210	10.6%	78,633	153,485	46,341	30.2%	167,785	184,697	64,807	35.1%
<b>2200 Instructional Staff Support</b>	<b>121,196,005</b>	<b>66,890,815</b>	<b>55.2%</b>	<b>115,413,070</b>	<b>129,148,003</b>	<b>69,955,994</b>	<b>54.2%</b>	<b>104,439,256</b>	<b>114,897,558</b>	<b>68,594,569</b>	<b>59.7%</b>

		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	%
<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	4,524,362	2,289,832	50.6%	4,051,375	4,040,293	2,455,567	60.8%	3,562,356	3,823,129	2,055,243	53.8%
0200	Employee Benefits	2,090,747	1,402,294	67.1%	2,110,264	1,299,003	1,215,989	93.6%	1,792,274	1,293,535	839,087	64.9%
0300	Professional/Technical Services	1,358,819	510,637	37.6%	954,490	1,304,214	635,730	48.7%	923,979	1,359,997	536,255	39.4%
0400	Property Services	1,620	(540)	-33.3%	5,610	10,985	796	7.2%	22,833	24,776	17,740	71.6%
0500	Other Purchased Services	128,887	54,016	41.9%	126,338	292,215	101,680	34.8%	146,792	171,423	89,082	52.0%
0600	Supplies	418,108	19,933	4.8%	60,493	115,725	53,683	46.4%	104,555	141,812	57,681	40.7%
0700	Property	34,925	22,868	65.5%	15,767	25,321	15,452	61.0%	12,752	28,458	10,281	36.1%
0800	Miscellaneous	108,946	95,686	87.8%	103,557	146,178	96,991	66.4%	85,810	89,479	82,294	92.0%
<b>2300</b>	<b>District Administration</b>	<b>8,666,413</b>	<b>4,394,727</b>	<b>50.7%</b>	<b>7,427,894</b>	<b>7,233,935</b>	<b>4,575,888</b>	<b>63.3%</b>	<b>6,651,351</b>	<b>6,932,609</b>	<b>3,687,664</b>	<b>53.2%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	74,984,632	44,582,941	59.5%	71,848,371	73,561,401	45,596,930	62.0%	72,119,981	72,991,203	44,781,544	61.4%
0200	Employee Benefits	38,243,623	24,548,690	64.2%	37,682,223	32,628,251	23,469,917	71.9%	36,309,332	31,926,406	20,857,522	65.3%
0300	Professional/Technical Services	521,209	123,133	23.6%	354,953	573,619	252,875	44.1%	337,867	528,202	168,475	31.9%
0400	Property Services	768,219	176,482	23.0%	345,689	628,606	281,566	44.8%	296,435	528,279	187,105	35.4%
0500	Other Purchased Services	1,006,967	517,409	51.4%	822,681	1,063,914	660,344	62.1%	916,484	1,139,903	535,613	47.0%
0600	Supplies	5,820,489	1,068,952	18.4%	2,132,522	5,917,974	1,849,265	31.2%	2,509,333	5,029,029	1,774,212	35.3%
0700	Property	2,317,623	828,657	35.8%	1,808,502	2,852,784	1,141,945	40.0%	1,871,004	2,825,573	1,289,289	45.6%
0800	Miscellaneous	50,374	11,626	23.1%	35,414	71,029	30,557	43.0%	82,059	118,605	62,857	53.0%
<b>2400</b>	<b>School Administration</b>	<b>123,713,136</b>	<b>71,857,891</b>	<b>58.1%</b>	<b>115,030,355</b>	<b>117,297,577</b>	<b>73,283,398</b>	<b>62.5%</b>	<b>114,442,495</b>	<b>115,087,200</b>	<b>69,656,617</b>	<b>60.5%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	23,111,421	14,134,284	61.2%	22,500,678	24,053,346	13,739,137	57.1%	21,246,182	22,591,693	13,110,310	58.0%
0200	Employee Benefits	13,764,727	9,365,339	68.0%	14,217,788	14,570,355	8,866,843	60.9%	13,304,237	13,751,555	9,149,879	66.5%
0300	Professional/Technical Services	2,398,035	1,128,769	47.1%	1,317,983	1,956,605	844,525	43.2%	1,353,202	1,725,729	918,885	53.2%
0400	Property Services	519,863	(100,635)	-19.4%	(193,137)	584,953	(201,819)	-34.5%	86,130	595,746	60,614	10.2%
0500	Other Purchased Services	5,139,358	(892,743)	-17.4%	5,274,420	5,329,586	2,142,910	40.2%	3,793,148	6,126,012	1,616,799	26.4%
0600	Supplies	2,995,137	929,632	31.0%	3,932,858	3,005,241	1,790,772	59.6%	2,143,172	2,515,019	820,716	32.6%
0700	Property	14,914,914	(468,783)	-3.1%	4,377,126	15,014,847	1,144,083	7.6%	3,083,721	3,052,031	1,364,180	44.7%
0800	Miscellaneous	203,417	26,575	13.1%	352,781	398,903	183,706	46.1%	171,645	392,853	108,182	27.5%
<b>2500</b>	<b>Business Support</b>	<b>63,046,872</b>	<b>24,122,438</b>	<b>38.3%</b>	<b>51,780,497</b>	<b>64,913,835</b>	<b>28,510,158</b>	<b>43.9%</b>	<b>45,181,437</b>	<b>50,750,638</b>	<b>27,149,565</b>	<b>53.5%</b>



		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	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	52,055,974	28,503,188	54.8%	48,205,952	54,109,964	29,946,211	55.3%	48,942,750	51,527,074	30,498,218	59.2%
0200	Employee Benefits	25,904,541	14,539,598	56.1%	23,742,199	26,178,901	14,852,691	56.7%	23,335,643	24,529,642	14,783,131	60.3%
0300	Professional/Technical Services	593,862	73,057	12.3%	617,499	969,103	516,017	53.2%	1,436,701	1,595,763	494,692	31.0%
0400	Property Services	21,424,938	6,571,775	30.7%	18,223,471	24,588,377	12,043,926	49.0%	16,819,348	24,522,132	11,759,268	48.0%
0500	Other Purchased Services	1,706,986	(464,256)	-27.2%	(370,945)	1,704,813	(887,192)	-52.0%	699,463	2,280,327	219,927	9.6%
0600	Supplies	24,084,653	6,298,242	26.2%	22,491,993	23,705,144	15,666,535	66.1%	22,555,732	25,449,007	14,637,213	57.5%
0700	Property	3,405,803	1,393,658	40.9%	2,009,372	3,267,570	1,602,362	49.0%	2,461,885	3,151,392	1,589,852	50.4%
0800	Miscellaneous	187,117	48,723	26.0%	119,000	155,178	107,382	69.2%	108,292	118,040	61,975	52.5%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>129,363,874</b>	<b>56,963,985</b>	<b>44.0%</b>	<b>115,038,541</b>	<b>134,679,051</b>	<b>73,847,933</b>	<b>54.8%</b>	<b>116,359,814</b>	<b>133,173,376</b>	<b>74,044,275</b>	<b>55.6%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	35,799,873	21,169,779	59.1%	45,230,780	47,816,244	29,661,729	62.0%	47,518,878	48,323,401	29,600,802	61.3%
0200	Employee Benefits	20,793,205	11,495,463	55.3%	22,876,194	19,033,354	14,205,884	74.6%	23,354,992	18,676,256	13,753,745	73.6%
0300	Professional/Technical Services	151,747	40,327	26.6%	(457,659)	133,326	(145,955)	-109.5%	(1,234,944)	124,592	(833,706)	-669.1%
0400	Property Services	69,321	32,607	47.0%	56,620	106,711	45,848	43.0%	32,432	58,444	21,909	37.5%
0500	Other Purchased Services	3,906,996	3,122,863	79.9%	3,270,492	3,140,868	2,636,615	83.9%	3,652,458	5,717,125	2,940,207	51.4%
0600	Supplies	8,778,970	2,036,630	23.2%	7,632,641	8,971,737	6,882,236	76.7%	9,523,459	9,760,344	6,393,855	65.5%
0700	Property	5,489,919	4,076,784	74.3%	5,826,230	10,759,735	3,167,420	29.4%	4,452,051	7,347,846	1,035,222	14.1%
0800	Miscellaneous	344,900	23,029	6.7%	53,805	91,115	39,031	42.8%	61,273	188,836	25,093	13.3%
<b>2700</b>	<b>Transportation</b>	<b>75,334,931</b>	<b>41,997,481</b>	<b>55.7%</b>	<b>84,489,103</b>	<b>90,053,089</b>	<b>56,492,808</b>	<b>62.7%</b>	<b>87,360,599</b>	<b>90,196,845</b>	<b>52,937,128</b>	<b>58.7%</b>
<b>Other Instructional Support (Teacherpreneur)</b>												
0100	Salaries	-	-		-	-	-		44,772	33,966	25,985	76.5%
0200	Employee Benefits	-	-		-	-	-		2,254	1,271	1,360	106.9%
<b>2900</b>	<b>Other Instruction Support</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>47,026</b>	<b>35,237</b>	<b>27,344</b>	<b>77.6%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	70,133	42,758	61.0%	65,487	70,133	37,884	54.0%	-	-	1,360	
0200	Employee Benefits	9,210	15,051	163.4%	32,149	-	13,304		-	-	-	
0800	Miscellaneous	23,000	(71)		22,846	-	-		22,116	-	-	
<b>3100</b>	<b>Food Service</b>	<b>102,343</b>	<b>57,738</b>	<b>56.4%</b>	<b>120,482</b>	<b>70,133</b>	<b>51,187</b>	<b>73.0%</b>	<b>22,116</b>	<b>-</b>	<b>1,360</b>	

		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	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>												
0100	Salaries	2,084,129	955,791	45.9%	1,920,453	2,493,276	1,248,618	50.1%	1,864,606	2,160,256	1,243,275	57.6%
0200	Employee Benefits	1,098,292	736,857	67.1%	1,100,455	1,095,632	664,598	60.7%	1,019,439	1,076,070	703,156	65.3%
0300	Professional/Technical Services	10,924	369	3.4%	9,455	13,926	2,981	21.4%	4,709	6,337	2,630	41.5%
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	4,570	44.7%	11,375	14,279	5,539	38.8%
0600	Supplies	26,003	3,169	12.2%	7,357	16,535	5,651	34.2%	23,135	29,587	8,003	27.0%
0700	Property	14,117	5,376	38.1%	3,193	11,114	2,267	20.4%	21,160	23,111	17,943	77.6%
0800	Miscellaneous	12,000	-	0.0%	2,251	10,611	853	8.0%	9,801	15,063	5,927	39.3%
<b>3300</b>	<b>Community Services</b>	<b>3,259,761</b>	<b>1,702,349</b>	<b>52.2%</b>	<b>3,051,005</b>	<b>3,655,207</b>	<b>1,931,426</b>	<b>52.8%</b>	<b>2,954,225</b>	<b>3,326,278</b>	<b>1,986,472</b>	<b>59.7%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	888,033	531,391	59.8%	895,975	898,471	549,292	61.1%	696,078	762,459	422,841	55.5%
0200	Employee Benefits	452,732	303,146	67.0%	458,260	342,251	237,764	69.5%	335,557	351,862	227,251	64.6%
0300	Professional/Technical Services	4,145	1,645	39.7%	64,444	186,782	64,274	34.4%	100,915	165,830	130	0.1%
0400	Property Services	1,631	46	2.8%	453	1,982	317	16.0%	618	1,000	455	45.5%
0500	Other Purchased Services	13,300	3,438	25.9%	5,150	13,300	4,169	31.3%	11,988	14,469	6,419	44.4%
0600	Supplies	23,424	5,622	24.0%	14,444	17,766	11,800	66.4%	12,198	24,384	8,595	35.2%
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	2,909	12.8%	2,347	1,500	1,295	86.3%
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,393,775</b>	<b>847,994</b>	<b>60.8%</b>	<b>1,448,470</b>	<b>1,494,431</b>	<b>872,624</b>	<b>58.4%</b>	<b>1,161,011</b>	<b>1,327,468</b>	<b>667,473</b>	<b>50.3%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,787,406</b>	<b>1,376,883</b>	<b>77.0%</b>	<b>6,625,439</b>	<b>2,005,125</b>	<b>1,404,563</b>	<b>70.0%</b>	<b>5,138,831</b>	<b>2,036,994</b>	<b>1,472,017</b>	<b>72.3%</b>
<b>5300</b>	<b>Contingency</b>	<b>47,883,629</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>57,421,141</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>53,188,406</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,387,295,957</b>	<b>757,907,074</b>	<b>54.6%</b>	<b>1,274,057,644</b>	<b>1,387,360,557</b>	<b>798,190,222</b>	<b>57.5%</b>	<b>1,244,868,049</b>	<b>1,349,139,990</b>	<b>777,562,688</b>	<b>57.6%</b>
<b>Ending Fund Balance</b>		<b>(29,547,714)</b>	<b>316,088,813</b>		<b>94,647,544</b>	<b>(3,898,387)</b>	<b>269,245,885</b>		<b>131,790,729</b>	<b>14,600,522</b>	<b>283,308,895</b>	

As of February 28, 2021

**Special Revenue Fund (2) Balance Sheet**

Assets		Liabilities	
Due From Other Funds	123,808,805	Accounts Payable	(943,649)
Accounts Receivable	<u>483,727</u>	Due To Other Funds	<u>(115,570,275)</u>
<b>Total Assets</b>	<b><u>124,292,532</u></b>	<b>Total Liabilities</b>	<b>(116,513,924)</b>
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(103,964,171)
		Expenditures	<u>107,807,364</u>
		<b>Total Fund Balance</b>	<b><u>(7,778,608)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(124,292,532)</u></b>

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	%
<b>Special Revenue Fund</b>											
<b>Special Revenue Fund Revenues</b>											
1510 Interest Income	6,697	7,847	117.2%	32,347	1,397	21,530	1541.1%	30,934	-	15,372	
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	2,108,844	31.6%	3,429,761	4,475,407	2,274,258	50.8%	4,216,634	5,067,758	2,200,368	43.4%
3111 State SEEK Revenues	12,754,154	12,754,154									
3200 State Grants	35,241,065	20,153,751	57.2%	33,974,387	33,565,096	19,463,733	58.0%	31,675,824	31,411,615	17,462,083	55.6%
4300 Direct Federal Grants	878,078	512,837	58.4%	1,256,286	15,695,057	499,652	3.2%	2,231,614	15,108,257	799,816	5.3%
4500 Federal Grants Through State	465,874,482	65,392,883	14.0%	80,155,499	74,593,805	43,142,869	57.8%	74,290,824	69,471,222	36,242,066	1.2%
4700 Federal Grants Thru Intermediary	1,192,111	549,046	46.1%	757,185	631,688	366,644	58.0%	731,650	664,528	373,996	5453.8%
4810 Medicaid Reimbursement	3,956,069	1,102,690	27.9%	1,895,472	2,048,478	1,181,255	57.7%	1,961,865	-	1,363,280	
5210 Operating Transfers In	1,983,406	1,381,883	69.7%	1,824,621	2,454,264	1,409,563	57.4%	2,070,995	252,054	1,475,092	540.9%
<b>Total Revenues</b>	<b>528,577,548</b>	<b>103,964,171</b>	<b>19.7%</b>	<b>123,326,153</b>	<b>133,533,575</b>	<b>68,360,099</b>	<b>51.2%</b>	<b>117,234,821</b>	<b>121,975,434</b>	<b>59,956,553</b>	<b>49.2%</b>
<b>Non-Operating Funds</b>											
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%
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	109,486,381	65,059,302	59.4%	69,084,359	81,840,472	43,581,030	53.3%	63,254,041	67,195,985	36,968,325	55.0%
2100 Student Support	6,635,746	3,755,463	56.6%	4,406,011	3,244,671	2,515,070	77.5%	3,827,636	4,380,466	2,179,203	49.7%
2200 Instructional Staff Support	372,906,325	18,023,986	4.8%	34,809,119	33,029,655	22,009,235	66.6%	36,402,816	34,698,789	21,126,221	60.9%
2300 District Administration	110,331	69,178	62.7%	79,807	72,873	45,624	62.6%	162,874	165,529	105,604	63.8%
2400 School Administration	747,224	281,398	37.7%	505,483	146,680	273,733	186.6%	584,676	629,973	300,330	47.7%
2500 Business Support	3,520,629	3,493,431	99.2%	567,898	1,271,209	276,453	21.7%	640,797	741,957	372,139	50.2%
2600 Plant Operations & Maintenance	16,550,157	10,560,059	63.8%	1,064,991	25,700	622,395	2421.8%	1,010,374	990,468	548,745	55.4%
2700 Transportation	646,206	94,415	14.6%	991,357	2,024,350	448,129	22.1%	1,831,490	515,069	854,304	165.9%
3300 Community Services	12,255,429	4,834,854	39.5%	7,621,800	9,057,013	4,605,617	50.9%	8,148,356	10,981,749	-	0.0%
5200 Operating Transfers Out	13,895,047	1,619,469	11.7%	2,475,290	2,933,826	1,540,552	52.5%	2,395,712	2,170,913	1,274,790	58.7%
<b>Total Expenditures</b>	<b>536,753,475</b>	<b>107,807,364</b>	<b>20.1%</b>	<b>121,606,115</b>	<b>133,646,449</b>	<b>75,932,226</b>	<b>56.8%</b>	<b>118,258,772</b>	<b>122,679,450</b>	<b>67,969,130</b>	<b>55.4%</b>
Ending Fund Balance	3,445,874	7,778,608		11,621,801	9,788,889	2,329,636		9,901,763	10,221,698	2,913,137	

As of February 28, 2021

**District Activity Funds (22) Balance Sheet**

Assets		Liabilities	
Accounts Receivable	2,414	Accounts Payable	<u>(65,827)</u>
Due From Other Funds	<u>3,923,641</u>	<b>Total Liabilities</b>	<u>(65,827)</u>
<b>Total Assets</b>	<u><u>3,926,055</u></u>		
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(868,713)
		Expenditures	<u>802,401</u>
		<b>Total Fund Balance</b>	<u>(3,860,228)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(3,926,055)</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>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<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	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	1,260,125	724,405	57.5%	3,251,761	3,267,792	2,619,264	80.2%	3,941,998	3,966,135	2,698,557	68.0%
1900 Local Grants and Contributions	82,046	144,308	175.9%	335,699	335,699	263,184	78.4%	410,199	410,199	262,762	64.1%
<b>Total Revenues</b>	<b>1,342,171</b>	<b>868,713</b>	<b>64.7%</b>	<b>3,587,460</b>	<b>3,603,491</b>	<b>2,882,448</b>	<b>80.0%</b>	<b>4,352,197</b>	<b>4,376,334</b>	<b>2,961,319</b>	<b>67.7%</b>
<b>Non-Operating Funds</b>											
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%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	1,921,057	782,426	40.7%	2,987,474	6,786,607	2,241,349	33.0%	3,629,301	6,793,741	1,845,627	27.2%
2600 Plant Operations & Maintenance	108,280	19,975	18.4%	43,476	199,822	40,134	20.1%	68,179	231,784	35,408	15.3%
<b>Total Expenditures</b>	<b>2,029,337</b>	<b>802,401</b>	<b>39.5%</b>	<b>3,030,950</b>	<b>6,986,429</b>	<b>2,281,483</b>	<b>32.7%</b>	<b>3,697,480</b>	<b>7,025,524</b>	<b>1,881,035</b>	<b>26.8%</b>
<b>Ending Fund Balance</b>	<b>3,106,750</b>	<b>3,860,228</b>		<b>3,793,916</b>	<b>(145,532)</b>	<b>3,838,371</b>	-2637.5%	<b>3,237,406</b>	<b>(2,649,191)</b>	<b>1,080,284</b>	-40.8%
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
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%
<b>Total Revenues</b>	<b>8,385,900</b>	<b>4,216,172</b>	<b>50.3%</b>	<b>8,432,343</b>	<b>8,630,000</b>	<b>4,314,795</b>	<b>50.0%</b>	<b>8,629,589</b>	<b>8,642,470</b>	<b>4,321,235</b>	<b>50.0%</b>
<b>Capital Outlay Expenditures</b>											
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%
<b>Total Expenditures</b>	<b>8,385,900</b>	<b>4,216,172</b>	<b>50.3%</b>	<b>8,432,343</b>	<b>8,630,000</b>	<b>4,314,795</b>	<b>50.0%</b>	<b>8,629,589</b>	<b>8,642,470</b>	<b>4,321,235</b>	<b>50.0%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

As of February 28, 2021

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due from Other Funds	<u>26,105,663</u>	Beginning Balance	(6,759,572)
		Revenues	(40,532,245)
<b>Total Assets</b>	<u><u>26,105,663</u></u>	Expenditures	<u>21,186,154</u>
		<b>Total Fund Balance</b>	<u>(26,105,663)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(26,105,663)</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	63,353,371	Accounts Payable	<u>(765)</u>
Due From Other Funds	<u>40,129,712</u>	<b>Total Liabilities</b>	(765)
<b>Total Assets</b>	<u><u>103,483,083</u></u>		
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(39,869,851)
		Expenditures	<u>40,257,590</u>
		<b>Total Fund Balance</b>	<u>(103,482,318)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(103,483,083)</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	%
<b>Building Fund</b>											
<b>Building Fund Revenues</b>											
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	-	-		-	-	-		-	-	-	
<b>Total Revenues</b>	<b>41,397,110</b>	<b>40,532,245</b>	<b>97.9%</b>	<b>39,810,725</b>	<b>40,704,000</b>	<b>39,806,019</b>	<b>97.8%</b>	<b>38,045,207</b>	<b>39,518,221</b>	<b>38,039,472</b>	<b>96.3%</b>
<b>Non-Operating Funds</b>											
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%
<b>Building Fund Expenditures</b>											
5200 Operating Transfers Out	41,397,110	21,186,154	51.2%	37,231,568	40,704,000	20,975,745	51.5%	43,324,491	39,518,221	32,725,187	82.8%
<b>Total Expenditures</b>	<b>41,397,110</b>	<b>21,186,154</b>	<b>51.2%</b>	<b>37,231,568</b>	<b>40,704,000</b>	<b>20,975,745</b>	<b>51.5%</b>	<b>43,324,491</b>	<b>39,518,221</b>	<b>32,725,187</b>	<b>82.8%</b>
Ending Fund Balance	6,759,572	26,105,663		6,759,572	4,180,415	23,010,689		4,180,415	9,459,699	14,773,984	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	44,045		358,668	-	327,816		71,337	-	54,621	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100 Bond Proceeds	42,500,000	38,324,989	90.2%	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	-	4,489,929		16,609,998	-	9,831,127	
<b>Total Revenues</b>	<b>42,500,000</b>	<b>39,869,851</b>	<b>93.8%</b>	<b>71,174,270</b>	<b>46,698,394</b>	<b>4,817,745</b>	<b>10.3%</b>	<b>107,044,309</b>	<b>50,000,000</b>	<b>39,510,748</b>	<b>79.0%</b>
<b>Non-Operating Funds</b>											
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	
<b>Construction Fund Expenditures</b>											
4600 Construction	48,872,732	37,118,913	76.0%	61,667,477	159,721,550	32,368,859	20.3%	53,010,838	98,428,050	36,937,966	37.5%
5100 Debt Service	-	227,900		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	
<b>Total Expenditures</b>	<b>48,872,732</b>	<b>40,257,590</b>	<b>82.4%</b>	<b>64,928,678</b>	<b>159,721,550</b>	<b>35,311,230</b>	<b>22.1%</b>	<b>56,280,019</b>	<b>98,428,050</b>	<b>40,831,169</b>	<b>41.5%</b>
Ending Fund Balance	97,497,325	103,482,318		103,870,057	(15,398,691)	67,130,979		97,624,465	(1,567,875)	45,539,754	

As of February 28, 2021

**Debt Service Fund (400) Balance Sheet**

Fund Balance	
Beginning Balance	-
Revenues	(33,234,890)
Expenditures	<u>33,234,890</u>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<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	9	Due To Other Funds	(17,954,595)
Accounts Receivable	2,454,230	Accounts Payable	(598,190)
Inventory	5,221,548	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>	<b>Total Liabilities</b>	(129,534,960)
<b>Total Assets</b>	<u><u>47,158,864</u></u>		
		Fund Balance	
		Beginning Balance	71,752,896
		Revenues	(19,504,328)
		Expenditures	<u>30,127,528</u>
		<b>Total Fund Balance</b>	<u>82,376,096</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(47,158,864)</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	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
3900 KSFCC Debt Contributions	9,878,203	7,286,048	73.8%	10,257,913	11,900,000	7,656,248	64.3%	10,982,285	9,500,000	8,409,953	88.5%
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	26,812,287	53.9%	38,456,577	49,334,000	23,742,983	48.1%	38,116,196	48,160,691	29,987,409	62.3%
<b>Total Revenues</b>	<b>62,281,213</b>	<b>35,420,962</b>	<b>56.9%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>32,713,673</b>	<b>51.2%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>39,706,903</b>	<b>65.9%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	62,281,213	35,420,962	56.9%	51,345,486	63,854,000	32,713,673	51.2%	51,720,377	60,260,691	39,706,903	65.9%
<b>Total Expenditures</b>	<b>62,281,213</b>	<b>35,420,962</b>	<b>56.9%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>32,713,673</b>	<b>51.2%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>39,706,903</b>	<b>65.9%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service Enterprise Fund</b>											
<b>Food Service Revenues</b>											
1510 Interest Income	180,000	1,150	0.6%	91,665	120,000	82,146	68.5%	170,812	100,000	111,684	111.7%
1600 Food Sales	10,950,000	(3,338)	0.0%	2,325,026	4,600,000	2,115,236	46.0%	3,023,797	4,500,000	2,033,352	45.2%
1900 Local Contributions	2,273,000	16,222	0.7%	20,939	50,000	7,962	15.9%	(13,663)	71,943	33,178	46.1%
3200 State Grants	530,000	-	0.0%	488,430	-	-		499,313	-	-	
3900 On-Behalf Payments	-	3,084,950		4,516,282	-	8,104,423		4,346,901	4,550,566	2,624,060	57.7%
4500 Federal Grants Through State	59,856,285	16,405,344	27.4%	48,017,229	66,505,906	45,908,339	69.0%	54,592,235	70,972,222	36,588,564	51.6%
4950 Donated Commodities	-	-		3,218,157	-	-		3,408,472	-	-	
5210 Operating Transfers In	-	-		2,969,452	-	-		2,979,945	10,000	-	0.0%
<b>Total Revenues</b>	<b>73,789,285</b>	<b>19,504,328</b>	<b>26.4%</b>	<b>61,647,180</b>	<b>71,275,906</b>	<b>56,218,106</b>	<b>78.9%</b>	<b>69,007,812</b>	<b>80,204,731</b>	<b>41,390,839</b>	<b>51.6%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(71,752,896)</b>	<b>(71,752,896)</b>	<b>100.0%</b>	<b>(55,772,426)</b>	<b>(55,772,426)</b>	<b>(55,772,426)</b>	<b>100.0%</b>	<b>(52,593,035)</b>	<b>(52,593,035)</b>	<b>(52,593,035)</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	80,711,012	28,033,716	34.7%	73,547,976	102,516,150	43,759,405	42.7%	68,543,925	94,352,273	36,405,478	38.6%
5100 Debt Service	-	-		-	-	-		-	1,113,962	-	0.0%
5200 Operating Transfers Out	4,062,000	2,093,812	51.5%	4,079,674	3,840,000	2,816,648	73.4%	3,643,278	6,924,529	2,212,342	
<b>Total Expenditures</b>	<b>84,773,012</b>	<b>30,127,528</b>	<b>35.5%</b>	<b>77,627,650</b>	<b>106,356,150</b>	<b>46,576,054</b>	<b>43.8%</b>	<b>72,187,203</b>	<b>102,390,764</b>	<b>38,617,820</b>	<b>37.7%</b>
<b>Ending Fund Balance</b>	<b>(82,736,623)</b>	<b>(82,376,096)</b>		<b>(71,752,896)</b>	<b>(90,852,670)</b>	<b>(46,130,374)</b>		<b>(55,772,426)</b>	<b>(74,779,068)</b>	<b>(49,820,016)</b>	

As of February 28, 2021

**Daycare Operations Enterprise Fund (52) Balance Sheet**

Assets		Liabilities	
Due From Other Funds	599,363	Accounts Payable	(2,533)
Deferred Outflows - Pension Contributions	<u>20,459</u>	Unfunded Pension Liability	(94,665)
		Deferred Inflows - Pension Investments	<u>(14,648)</u>
<b>Total Assets</b>	<b><u>619,822</u></b>	<b>Total Liabilities</b>	<b>(111,846)</b>
		Fund Balance	
		Beginning Balance	(525,556)
		Revenues	(21,632)
		Expenditures	<u>39,212</u>
		<b>Total Fund Balance</b>	<b><u>(507,976)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(619,822)</u></b>

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

**Enterprise Programs Fund (53) Balance Sheet**

Assets		Liabilities	
Deferred Outflows - Pension Contributions	<u>2,841</u>	Due To Other Funds	(13,907)
		Unfunded Pension Liability	(13,145)
<b>Total Assets</b>	<b><u>2,841</u></b>	Deferred Inflows - Pension Investments	<u>(2,034)</u>
		<b>Total Liabilities</b>	<b>(29,086)</b>
		Fund Balance	
		Beginning Balance	(48,515)
		Revenues	(3,891)
		Expenditures	<u>78,651</u>
		<b>Total Fund Balance</b>	<b><u>26,245</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(2,841)</u></b>

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	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	-	-		67	-	50		7,034	7,034	4,046	57.5%
3200 State Grants	290,000	600	0.2%	134,664	18,181	112,525	618.9%	269,163	269,163	168,345	62.5%
3900 On-Behalf Payments	-	21,032		30,087	-	18,273		24,521	38,474	23,486	61.0%
<b>Total Revenues</b>	<b>290,000</b>	<b>21,632</b>	<b>7.5%</b>	<b>164,818</b>	<b>18,181</b>	<b>130,848</b>	<b>719.7%</b>	<b>300,718</b>	<b>314,671</b>	<b>195,877</b>	<b>62.2%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	525,556	525,556	100.0%	491,123	491,123	491,123	100.0%	(245,489)	(245,489)	(245,489)	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	904,410	39,212	4.3%	130,385	600,562	87,613	14.6%	(435,894)	730,339	81,103	11.1%
<b>Total Expenditures</b>	<b>904,410</b>	<b>39,212</b>	<b>4.3%</b>	<b>130,385</b>	<b>600,562</b>	<b>87,613</b>	<b>14.6%</b>	<b>(435,894)</b>	<b>730,339</b>	<b>81,103</b>	<b>11.1%</b>
<b>Ending Fund Balance</b>	<b>(88,854)</b>	<b>507,976</b>		<b>525,556</b>	<b>(91,258)</b>	<b>534,358</b>		<b>491,123</b>	<b>(661,158)</b>	<b>(130,715)</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
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	24,800	90.4%	39,084	39,084	22,114	56.6%
3900 On-Behalf Payments	-	1,963		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%
<b>Total Revenues</b>	<b>110,033</b>	<b>3,891</b>	<b>3.5%</b>	<b>147,647</b>	<b>146,079</b>	<b>44,610</b>	<b>30.5%</b>	<b>154,388</b>	<b>163,945</b>	<b>31,824</b>	<b>19.4%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	48,515	48,515	100.0%	58,098	58,098	58,098	100.0%	45,018	45,018	45,018	100.0%
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	95,130	75,000	78.8%	107,919	109,352	106,818	97.7%	105,421	113,162	101,695	89.9%
2200 Instructional Staff Support	51,308	-	0.0%	18,328	69,636	18,328	26.3%	14,980	65,704	8,650	13.2%
3300 Community Services	24,448	3,651	14.9%	30,983	24,953	13,295	53.3%	20,907	29,861	10,765	36.1%
<b>Total Expenditures</b>	<b>170,886</b>	<b>78,651</b>	<b>46.0%</b>	<b>157,230</b>	<b>203,941</b>	<b>138,441</b>	<b>67.9%</b>	<b>141,308</b>	<b>208,727</b>	<b>121,110</b>	<b>58.0%</b>
<b>Ending Fund Balance</b>	<b>(12,338)</b>	<b>(26,245)</b>		<b>48,515</b>	<b>236</b>	<b>(35,733)</b>		<b>58,098</b>	<b>236</b>	<b>(44,268)</b>	

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**Adult Education Enterprise Fund (54) Balance Sheet**

Assets		Liabilities	
Cash	324,281	Due To Other Funds	(6,095)
Deferred Outflows - Pension Contributions	<u>16,981</u>	Unfunded Pension Liabilities	(78,573)
		Deferred Inflows - Pension Investments	<u>(12,158)</u>
<b>Total Assets</b>	<b><u>341,262</u></b>	<b>Total Liabilities</b>	<b>(96,825)</b>
		Fund Balance	
		Beginning Balance	(227,196)
		Revenues	(85,621)
		Expenditures	<u>68,380</u>
		<b>Total Fund Balance</b>	<b><u>(244,437)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(341,262)</u></b>

Adult Education Fund accounts for the tuition-based Lifelong Learning program.

**Tuition Preschool Enterprise Fund (59) Balance Sheet**

Assets		Liabilities	
Due from Other Funds	381,812	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>	<b>Total Liabilities</b>	<b>(1,422,760)</b>
<b>Total Assets</b>	<b><u>660,178</u></b>	Fund Balance	
		Beginning Balance	759,506
		Revenues	(44,652)
		Expenditures	<u>47,728</u>
		<b>Total Fund Balance</b>	<b><u>762,582</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(660,178)</u></b>

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	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500 Interest Income	170	195	114.7%	3,527	3,527	3,224	91.4%	5,158	5,158	3,071	59.5%
1800 Daycare Fees	57,431	71,053	123.7%	135,334	135,334	107,036	79.1%	183,017	213,768	125,769	58.8%
3900 On-Behalf Payments	-	14,373		21,017	-	-		31,525	31,625	16,980	53.7%
<b>Total Revenues</b>	<b>57,601</b>	<b>85,621</b>	<b>148.6%</b>	<b>159,878</b>	<b>138,862</b>	<b>110,261</b>	<b>79.4%</b>	<b>219,700</b>	<b>250,551</b>	<b>145,820</b>	<b>58.2%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	227,196	227,196	100.0%	277,256	277,256	277,256	100.0%	233,708	233,708	233,708	100.0%
<b>Adult Education Expenditures</b>											
1100 Instruction	-	-		-	170	-	0.0%	2,211	2,211	1,427	64.6%
2200 Instructional Staff Support	353,547	63,380	17.9%	204,938	408,669	69,460	17.0%	168,941	475,080	83,059	17.5%
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%
<b>Total Expenditures</b>	<b>358,547</b>	<b>68,380</b>	<b>19.1%</b>	<b>209,938</b>	<b>413,839</b>	<b>74,460</b>	<b>18.0%</b>	<b>176,152</b>	<b>482,290</b>	<b>89,487</b>	<b>18.6%</b>
<b>Ending Fund Balance</b>	<b>(73,750)</b>	<b>244,437</b>		<b>227,196</b>	<b>2,279</b>	<b>313,057</b>		<b>277,256</b>	<b>1,969</b>	<b>290,042</b>	
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	38,209	39,604	103.7%	527,420	506,076	492,090	97.2%	742,039	885,286	500,921	56.6%
3900 On-Behalf Payments	-	5,047		103,227	-	199,915		219,651	179,135	95,633	53.4%
<b>Total Revenues</b>	<b>38,209</b>	<b>44,652</b>	<b>116.9%</b>	<b>630,647</b>	<b>506,076</b>	<b>692,006</b>	<b>136.7%</b>	<b>961,690</b>	<b>1,064,421</b>	<b>596,554</b>	<b>56.0%</b>
<b>Non-Operating Funds</b>											
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%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	227,853	47,728	20.9%	602,859	667,932	526,788	78.9%	684,825	1,254,746	593,630	47.3%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	22,584	67.6%
<b>Total Expenditures</b>	<b>227,853</b>	<b>47,728</b>	<b>20.9%</b>	<b>602,859</b>	<b>667,932</b>	<b>526,788</b>	<b>78.9%</b>	<b>707,731</b>	<b>1,288,173</b>	<b>616,215</b>	<b>47.8%</b>
<b>Ending Fund Balance</b>	<b>(949,150)</b>	<b>(762,582)</b>		<b>(759,506)</b>	<b>(949,150)</b>	<b>(622,076)</b>		<b>(787,294)</b>	<b>(1,265,006)</b>	<b>(1,060,914)</b>	

As of February 28, 2021

**Trust Fund (7000) Balance Sheet**

Assets		Fund Balance	
Cash	617,656	Beginning Balance	(1,989,673)
Investments	<u>1,521,406</u>	Revenues	(334,765)
		Expenditures	<u>185,376</u>
<b>Total Assets</b>	<b><u>2,139,062</u></b>	<b>Total Fund Balance</b>	<b><u>(2,139,062)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(2,139,062)</u></b>

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	%
<b>Trust Funds</b>											
<b>Trust Revenues</b>											
1500 Interest Income	232,070	232,070	100.0%	(82,100)	(84,601)	11,125	-13.1%	122,579	1,902	1,207	63.4%
1900 Local Contributions	105,026	102,696	97.8%	377,564	381,684	278,148	72.9%	986,359	1,407,635	391,410	27.8%
<b>Total Revenues</b>	<b>337,096</b>	<b>334,765</b>	<b>99.3%</b>	<b>295,464</b>	<b>297,083</b>	<b>289,273</b>	<b>97.4%</b>	<b>1,108,938</b>	<b>1,409,536</b>	<b>392,616</b>	<b>27.9%</b>
<b>Non-Operating Funds</b>											
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%
<b>Trust Expenditures</b>											
3300 Trust Expenditures	2,326,769	185,376	8.0%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
<b>Total Expenditures</b>	<b>2,326,769</b>	<b>185,376</b>	<b>8.0%</b>	<b>637,641</b>	<b>2,339,630</b>	<b>561,015</b>	<b>24.0%</b>	<b>1,058,715</b>	<b>1,593,372</b>	<b>913,412</b>	<b>57.3%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>2,139,062</b>		<b>1,989,673</b>	<b>289,303</b>	<b>2,060,108</b>		<b>2,331,850</b>	<b>2,097,791</b>	<b>1,760,831</b>	