

Monthly Financial Report
Through March 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	526,065,949	100.0%	502,604,410	510,274,442	497,421,780	97.5%	480,070,360	479,871,736	472,524,709	98.5%
Occupational Taxes	165,848,315	102,998,355	62.1%	156,348,315	174,043,000	96,534,374	55.5%	165,754,818	170,493,750	94,355,004	55.3%
Other Taxes	56,269,662	42,916,345	76.3%	54,014,453	59,156,507	40,099,601	67.8%	56,671,550	55,574,828	37,726,018	67.9%
Local Grants	7,020,541	2,557,629	36.4%	4,143,024	10,667,099	2,994,037	28.1%	5,622,885	5,881,557	3,224,817	54.8%
State Sources											
SEEK Program	222,100,000	161,306,688	72.6%	225,684,013	232,487,382	170,886,777	73.5%	247,934,805	242,117,316	180,682,296	74.6%
Other State Revenues	364,740,317	278,971,636	76.5%	369,660,335	342,849,919	262,837,128	76.7%	349,864,756	347,411,386	259,687,464	74.7%
KSFCC Allocation	9,878,203	8,068,936	81.7%	10,257,913	11,900,000	8,436,280	70.9%	10,982,285	9,500,000	9,181,185	96.6%
Federal Grants	533,542,156	95,646,844	17.9%	137,930,824	155,872,933	97,760,770	62.7%	139,838,556	166,541,250	88,120,511	52.9%
Interest	1,374,927	1,097,216	79.8%	4,799,457	5,158,867	2,937,301	56.9%	7,781,645	3,141,147	4,124,290	131.3%
Other Sources	120,236,870	75,683,756	62.9%	132,193,786	118,059,606	46,940,684	39.8%	169,388,256	121,005,210	85,677,068	70.8%
Total Revenues	2,007,282,600	1,295,313,353	64.5%	1,597,636,530	1,620,469,756	1,226,848,731	75.7%	1,633,909,916	1,601,538,179	1,235,303,362	77.1%
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	906,752,286	579,770,226	63.9%	774,344,474	789,019,378	565,136,735	71.6%	764,451,784	802,540,466	544,288,664	67.8%
2100 Student Support	106,750,214	59,166,157	55.4%	76,476,936	76,251,387	52,971,169	69.5%	68,161,539	68,895,917	48,437,683	70.3%
2200 Instructional Staff Support	413,719,192	97,746,582	23.6%	150,445,455	165,048,316	104,496,650	63.3%	141,048,899	148,501,423	101,442,543	68.3%
2300 District Administration	8,763,874	5,071,778	57.9%	7,507,701	7,363,620	5,254,359	71.4%	6,814,225	7,005,482	4,333,531	61.9%
2400 School Administration	124,057,097	82,300,990	66.3%	115,535,838	117,840,938	83,661,557	71.0%	115,027,171	115,233,880	79,650,561	69.1%
2500 Business Support	66,722,154	30,665,323	46.0%	52,348,395	65,427,003	32,677,028	49.9%	45,822,234	52,021,847	30,562,561	58.7%
2600 Plant Operations & Maintenance	148,216,747	76,503,159	51.6%	116,147,008	135,914,962	83,746,011	61.6%	117,438,367	133,430,860	83,277,808	62.4%
2700 Transportation	79,070,149	46,976,313	59.4%	85,480,460	90,523,578	66,603,125	73.6%	89,192,089	92,221,195	60,789,263	65.9%
2900 Other Instruction Support	-	-		-	-	16,041		47,026	35,237	44,286	125.7%
3100 Food Service	80,081,293	32,415,861	40.5%	73,668,458	102,586,283	50,651,707	49.4%	68,566,041	94,560,825	46,390,757	49.1%
3200 Daycare Operations	1,014,410	44,272	4.4%	130,385	600,562	99,479	16.6%	(435,894)	730,339	91,922	12.6%
3300 Community Services	16,932,967	7,644,569	45.1%	11,341,429	17,643,103	8,024,203	45.5%	12,185,903	14,752,782	7,783,148	52.8%
4600 Site Improvement	50,266,507	40,940,817	81.4%	63,115,947	48,711,267	37,909,936	77.8%	54,171,849	51,327,468	28,988,196	56.5%
5100 Debt Service	62,281,213	37,118,901	59.6%	51,664,316	63,854,000	36,590,637	57.3%	52,217,444	61,374,653	43,509,147	70.9%
5200 Operating Transfers Out	69,651,227	34,612,366	49.7%	61,791,685	57,537,167	39,965,071	69.5%	65,909,015	60,061,040	48,100,389	80.1%
5300 Contingency	31,797,151	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	2,166,076,481	1,130,977,313	52.2%	1,639,998,487	1,795,742,702	1,167,803,707	65.0%	1,600,617,692	1,755,881,820	1,127,690,459	64.2%
Ending Fund Balance	(7,822,453)	315,307,468		150,971,428	18,060,439	252,378,408		193,348,561	5,712,696	267,669,240	

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	406,912,312	Due To Other Funds	(229,218,029)
Investments	16,053,600	Accounts Payable	(1,470,817)
Accounts Receivable	168,765	Accrued Expenditures	<u>(90,779,920)</u>
Due From Other Funds	168,292,935		
Inventory	<u>3,952,509</u>	Total Liabilities	(321,468,766)
Total Assets	<u><u>595,380,121</u></u>		
		Fund Balance	
		Beginning Balance	(94,647,544)
		Revenues	(1,047,822,726)
		Expenditures	<u>868,558,915</u>
		Total Fund Balance	<u>(273,911,355)</u>
		Total Liabilities and Fund Balance	<u><u>(595,380,121)</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	485,631,991	100.1%	462,895,650	469,774,442	457,713,020	97.4%	442,127,249	440,553,515	434,581,598	98.6%
1115 Delinquent Property Taxes	5,000,000	3,246,582	64.9%	4,001,458	5,200,000	2,862,762	55.1%	5,228,894	4,900,000	2,828,143	57.7%
1117 Motor Vehicle Taxes	29,101,954	19,997,274	68.7%	28,716,415	31,360,593	19,169,482	61.1%	30,034,314	30,721,921	18,190,596	59.2%
1119 Franchise Taxes	13,837,708	14,484,206	104.7%	13,380,801	13,905,914	13,380,801	96.2%	12,681,043	12,230,907	12,681,043	103.7%
1131 Occupational License Taxes	165,848,315	102,998,355	62.1%	156,348,315	174,043,000	96,534,374	55.5%	165,754,818	170,493,750	94,355,004	55.3%
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	227,436	44.8%	508,252	478,500	269,216	56.3%
1510 Interest Income	1,100,000	765,065	69.6%	4,395,350	5,000,000	2,470,567	49.4%	7,371,642	3,015,000	3,909,309	129.7%
1900 Other Local Revenues	4,556,000	1,558,751	34.2%	4,563,988	4,503,000	1,536,398	34.1%	4,528,431	4,323,300	1,477,537	34.2%
3111 State SEEK Revenues	222,100,000	161,306,688	72.6%	225,684,013	232,487,382	170,886,777	73.5%	247,934,805	242,117,316	180,682,296	74.6%
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	1,059,853	58.9%	1,806,283	1,796,000	1,052,223	58.6%	1,796,614	1,893,000	1,047,140	55.3%
3900 On-Behalf Payments	319,502,121	247,283,740	77.4%	320,133,152	298,211,921	227,265,057	76.2%	302,352,879	298,211,921	230,016,128	77.1%
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	4,230,227	65.8%	6,554,964	6,166,689	4,564,875	74.0%	6,038,990	5,498,897	3,964,823	72.1%
Total Revenues	1,263,100,700	1,047,822,726	83.0%	1,236,914,459	1,251,671,441	1,002,357,071	80.1%	1,235,111,294	1,222,193,027	988,038,454	80.8%
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	313,316,701	69.2%	445,037,645	445,248,514	325,268,756	73.1%	446,197,933	456,268,740	313,527,979	68.7%
0200	Employee Benefits	249,288,466	183,648,743	73.7%	244,182,863	236,841,221	173,695,974	73.3%	235,638,848	232,702,805	174,029,515	74.8%
0300	Professional/Technical Services	325,378	74,772	23.0%	252,959	456,594	217,346	47.6%	351,228	543,857	236,954	43.6%
0400	Property Services	1,113,130	237,031	21.3%	347,660	499,797	288,756	57.8%	317,451	399,344	241,848	60.6%
0500	Other Purchased Services	1,102,234	54,948	5.0%	421,158	654,408	366,868	56.1%	723,727	987,837	534,004	54.1%
0600	Supplies	22,809,302	5,437,084	23.8%	5,376,111	16,261,389	6,784,257	41.7%	8,367,599	14,740,971	6,378,991	43.3%
0700	Property	5,961,232	2,846,845	47.8%	5,488,614	6,870,937	4,676,024	68.1%	4,711,455	6,337,233	3,506,934	55.3%
0800	Miscellaneous	4,349,101	378,613	8.7%	454,853	527,457	429,379	81.4%	467,744	555,347	403,290	72.6%
1100	Instruction	737,400,820	505,994,737	68.6%	701,561,863	707,360,317	511,727,359	72.3%	696,775,985	712,536,135	498,859,516	70.0%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	51,462,130	34,649,902	67.3%	45,175,457	47,281,565	32,258,710	68.2%	40,349,730	41,660,690	28,371,154	68.1%
0200	Employee Benefits	25,487,501	19,007,891	74.6%	24,954,539	22,083,470	16,165,707	73.2%	21,522,985	21,393,220	16,075,809	75.1%
0300	Professional/Technical Services	2,341,258	908,726	38.8%	1,325,518	1,675,320	1,226,814	73.2%	1,853,344	1,854,006	1,018,303	54.9%
0400	Property Services	30,160	1,796	6.0%	4,931	10,554	2,949	27.9%	61,871	63,428	56,326	88.8%
0500	Other Purchased Services	182,221	28,239	15.5%	105,044	126,058	98,739	78.3%	146,622	159,366	112,592	70.7%
0600	Supplies	590,087	195,752	33.2%	238,868	503,839	182,310	36.2%	295,145	379,011	200,001	52.8%
0700	Property	92,585	62,416	67.4%	109,434	149,118	72,168	48.4%	78,607	111,587	41,168	36.9%
0800	Miscellaneous	260,188	45,012	17.3%	157,134	198,792	116,838	58.8%	25,599	29,939	16,883	56.4%
2100	Student Support	80,446,130	54,899,734	68.2%	72,070,925	72,028,715	50,124,235	69.6%	64,333,903	65,651,246	45,892,235	69.9%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	71,614,572	46,688,097	65.2%	68,457,911	78,272,744	48,881,172	62.4%	62,038,646	66,275,535	42,906,531	64.7%
0200	Employee Benefits	37,780,978	28,081,422	74.3%	37,294,825	37,493,389	24,108,694	64.3%	32,399,684	36,774,288	27,425,552	74.6%
0300	Professional/Technical Services	3,969,682	449,424	11.3%	2,147,938	3,743,972	1,525,333	40.7%	3,018,301	3,692,580	1,790,418	48.5%
0400	Property Services	320,621	102,597	32.0%	245,569	306,301	219,851	71.8%	253,453	350,211	177,071	50.6%
0500	Other Purchased Services	587,459	44,409	7.6%	325,992	557,711	303,275	54.4%	663,664	808,986	393,381	48.6%
0600	Supplies	4,499,120	(57,799)	-1.3%	3,866,147	4,069,783	2,671,952	65.7%	3,289,164	3,560,277	2,551,415	71.7%
0700	Property	3,394,985	1,452,638	42.8%	2,996,055	4,550,618	1,789,954	39.3%	2,608,559	3,250,984	2,086,841	64.2%
0800	Miscellaneous	134,449	38,179	28.4%	78,633	153,485	58,596	38.2%	167,785	184,697	68,703	37.2%
2200	Instructional Staff Support	122,301,864	76,798,969	62.8%	115,413,070	129,148,003	79,558,826	61.6%	104,439,256	114,897,558	77,399,914	67.4%

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District Administration (Superintendent, Board)												
0100	Salaries	4,524,362	2,620,682	57.9%	4,051,375	4,040,293	2,780,453	68.8%	3,562,356	3,823,129	2,319,231	60.7%
0200	Employee Benefits	2,090,747	1,589,052	76.0%	2,110,264	1,299,003	1,376,385	106.0%	1,792,274	1,293,535	949,351	73.4%
0300	Professional/Technical Services	1,358,819	582,700	42.9%	954,490	1,304,214	762,542	58.5%	923,979	1,359,997	659,231	48.5%
0400	Property Services	1,620	(540)	-33.3%	5,610	10,985	5,385	49.0%	22,833	24,776	17,740	71.6%
0500	Other Purchased Services	128,887	54,783	42.5%	126,338	292,215	105,753	36.2%	146,792	171,423	94,614	55.2%
0600	Supplies	418,108	23,412	5.6%	60,493	115,725	54,575	47.2%	104,555	141,812	68,727	48.5%
0700	Property	34,925	30,410	87.1%	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%
2300	District Administration	8,666,413	4,996,185	57.6%	7,427,894	7,233,935	5,197,534	71.8%	6,651,351	6,932,609	4,201,469	60.6%
School Administration (Principal's Office)												
0100	Salaries	74,984,632	50,811,078	67.8%	71,848,371	73,561,401	52,144,036	70.9%	72,119,981	72,991,203	51,078,229	70.0%
0200	Employee Benefits	38,243,623	27,823,979	72.8%	37,682,223	32,628,251	26,602,665	81.5%	36,309,332	31,926,406	23,637,163	74.0%
0300	Professional/Technical Services	399,625	149,475	37.4%	354,953	573,619	279,669	48.8%	337,867	528,202	196,774	37.3%
0400	Property Services	621,961	233,233	37.5%	345,689	628,606	318,708	50.7%	296,435	528,279	230,031	43.5%
0500	Other Purchased Services	868,259	592,798	68.3%	822,681	1,063,914	733,029	68.9%	916,484	1,139,903	717,743	63.0%
0600	Supplies	5,611,168	1,226,326	21.9%	2,132,522	5,917,974	1,959,811	33.1%	2,509,333	5,029,029	1,970,595	39.2%
0700	Property	1,591,758	1,133,409	71.2%	1,808,502	2,852,784	1,281,732	44.9%	1,871,004	2,825,573	1,411,707	50.0%
0800	Miscellaneous	50,374	10,451	20.7%	35,414	71,029	34,465	48.5%	82,059	118,605	63,398	53.5%
2400	School Administration	122,371,400	81,980,749	67.0%	115,030,355	117,297,577	83,354,116	71.1%	114,442,495	115,087,200	79,305,638	68.9%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	23,111,421	15,817,998	68.4%	22,500,678	24,053,346	15,465,315	64.3%	21,246,182	22,591,693	14,806,643	65.5%
0200	Employee Benefits	13,764,727	10,534,011	76.5%	14,217,788	14,570,355	9,993,262	68.6%	13,304,237	13,751,555	10,111,004	73.5%
0300	Professional/Technical Services	2,398,035	1,236,879	51.6%	1,317,983	1,956,605	955,103	48.8%	1,353,202	1,725,729	1,006,942	58.3%
0400	Property Services	519,863	(59,458)	-11.4%	(193,137)	584,953	(269,084)	-46.0%	86,130	595,746	(48,277)	-8.1%
0500	Other Purchased Services	5,139,358	(886,679)	-17.3%	5,274,420	5,329,586	2,544,938	47.8%	3,793,148	6,126,012	1,776,577	29.0%
0600	Supplies	2,995,137	909,626	30.4%	3,932,858	3,005,241	2,163,904	72.0%	2,143,172	2,515,019	944,525	37.6%
0700	Property	14,914,914	(427,794)	-2.9%	4,377,126	15,014,847	1,303,727	8.7%	3,083,721	3,052,031	1,425,372	46.7%
0800	Miscellaneous	203,417	29,274	14.4%	352,781	398,903	184,240	46.2%	171,645	392,853	109,675	27.9%
2500	Business Support	63,046,872	27,153,857	43.1%	51,780,497	64,913,835	32,341,405	49.8%	45,181,437	50,750,638	30,132,461	59.4%

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		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	32,206,537	61.9%	48,205,952	54,109,964	33,761,039	62.4%	48,942,750	51,527,074	34,280,668	66.5%
0200	Employee Benefits	25,904,541	16,408,711	63.3%	23,742,199	26,178,901	16,737,329	63.9%	23,335,643	24,529,642	16,658,941	67.9%
0300	Professional/Technical Services	593,862	93,268	15.7%	617,499	969,103	582,441	60.1%	1,436,701	1,595,763	865,713	54.3%
0400	Property Services	21,424,938	7,468,041	34.9%	18,223,471	24,588,377	12,990,164	52.8%	16,819,348	24,522,132	12,547,278	51.2%
0500	Other Purchased Services	1,706,986	(314,994)	-18.5%	(370,945)	1,704,813	(764,300)	-44.8%	699,463	2,280,327	341,568	15.0%
0600	Supplies	24,084,653	8,095,960	33.6%	22,491,993	23,705,144	17,818,524	75.2%	22,555,732	25,449,007	16,109,095	63.3%
0700	Property	3,405,803	1,458,710	42.8%	2,009,372	3,267,570	1,740,641	53.3%	2,461,885	3,151,392	1,717,460	54.5%
0800	Miscellaneous	187,117	84,709	45.3%	119,000	155,178	110,135	71.0%	108,292	118,040	94,268	79.9%
2600	Plant Operations & Maintenance	129,363,874	65,500,943	50.6%	115,038,541	134,679,051	82,975,972	61.6%	116,359,814	133,173,376	82,614,992	62.0%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	35,799,873	24,220,304	67.7%	45,230,780	47,816,244	33,979,812	71.1%	47,518,878	48,323,401	33,210,510	68.7%
0200	Employee Benefits	20,793,205	13,029,644	62.7%	22,876,194	19,033,354	16,204,148	85.1%	23,354,992	18,676,256	15,530,996	83.2%
0300	Professional/Technical Services	151,747	48,566	32.0%	(457,659)	133,326	(155,967)	-117.0%	(1,234,944)	124,592	(796,186)	-639.0%
0400	Property Services	69,321	42,041	60.6%	56,620	106,711	51,041	47.8%	32,432	58,444	26,808	45.9%
0500	Other Purchased Services	3,906,996	3,192,521	81.7%	3,270,492	3,140,868	2,735,020	87.1%	3,652,458	5,717,125	3,271,570	57.2%
0600	Supplies	8,778,970	2,250,357	25.6%	7,632,641	8,971,737	7,389,951	82.4%	9,523,459	9,760,344	7,176,924	73.5%
0700	Property	5,489,919	4,067,697	74.1%	5,826,230	10,759,735	5,849,945	54.4%	4,452,051	7,347,846	1,059,806	14.4%
0800	Miscellaneous	344,900	30,766	8.9%	53,805	91,115	48,326	53.0%	61,273	188,836	27,851	14.7%
2700	Transportation	75,334,931	46,881,898	62.2%	84,489,103	90,053,089	66,102,275	73.4%	87,360,599	90,196,845	59,508,278	66.0%
Other Instructional Support (Teacherpreneur)												
0100	Salaries	-	-		-	-	-		44,772	33,966	30,196	88.9%
0200	Employee Benefits	-	-		-	-	-		2,254	1,271	1,560	122.7%
2900	Other Instruction Support	-	-		-	-	-		47,026	35,237	31,756	90.1%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,133	48,171	68.7%	65,487	70,133	43,296	61.7%	-	-	1,560	
0200	Employee Benefits	9,210	16,942	184.0%	32,149	-	15,195		-	-	-	
0800	Miscellaneous	23,000	(71)		22,846	-	-		22,116	-	-	
3100	Food Service	102,343	65,042	63.6%	120,482	70,133	58,491	83.4%	22,116	-	1,560	

	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	1,112,436	53.4%	1,920,453	2,493,276	1,415,920	56.8%	1,864,606	2,160,256	1,418,641	65.7%
0200 Employee Benefits	1,098,292	833,731	75.9%	1,100,455	1,095,632	752,103	68.6%	1,019,439	1,076,070	795,581	73.9%
0300 Professional/Technical Services	10,924	369	3.4%	9,455	13,926	3,121	22.4%	4,709	6,337	4,809	75.9%
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	796	7.4%	5,951	10,223	5,060	49.5%	11,375	14,279	7,372	51.6%
0600 Supplies	26,003	3,169	12.2%	7,357	16,535	7,281	44.0%	23,135	29,587	8,229	27.8%
0700 Property	14,117	5,610	39.7%	3,193	11,114	2,267	20.4%	21,160	23,111	19,182	83.0%
0800 Miscellaneous	12,000	-	0.0%	2,251	10,611	1,001	9.4%	9,801	15,063	5,976	39.7%
3300 Community Services	3,259,761	1,956,110	60.0%	3,051,005	3,655,207	2,188,642	59.9%	2,954,225	3,326,278	2,259,789	67.9%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	888,033	596,922	67.2%	895,975	898,471	617,420	68.7%	696,078	762,459	476,828	62.5%
0200 Employee Benefits	452,732	342,481	75.6%	458,260	342,251	268,376	78.4%	335,557	351,862	256,651	72.9%
0300 Professional/Technical Services	4,145	1,645	39.7%	64,444	186,782	64,274	34.4%	100,915	165,830	17,380	10.5%
0400 Property Services	1,631	46	2.8%	453	1,982	359	18.1%	618	1,000	494	49.4%
0500 Other Purchased Services	13,300	3,702	27.8%	5,150	13,300	4,435	33.3%	11,988	14,469	6,714	46.4%
0600 Supplies	23,424	6,215	26.5%	14,444	17,766	12,098	68.1%	12,198	24,384	9,582	39.3%
0700 Property	7,759	905	11.7%	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%
4300 Architectural & Engineering	1,393,775	953,809	68.4%	1,448,470	1,494,431	971,970	65.0%	1,161,011	1,327,468	769,431	58.0%
5200 Operating Transfers Out	1,910,000	1,376,883	72.1%	6,625,439	2,005,125	1,404,563	70.0%	5,138,831	2,036,994	1,472,017	72.3%
5300 Contingency	31,797,151	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,377,395,333	868,558,915	63.1%	1,274,057,644	1,387,360,557	916,005,389	66.0%	1,244,868,049	1,349,139,990	882,449,056	65.4%
Ending Fund Balance	(19,647,090)	273,911,355		94,647,544	(3,898,387)	218,142,411		131,790,729	14,600,522	247,136,882	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	135,767,829	Accounts Payable	(1,053,591)
Accounts Receivable	<u>13,773</u>	Due To Other Funds	<u>(127,655,092)</u>
Total Assets	<u><u>135,781,602</u></u>	Total Liabilities	(128,708,683)
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(115,450,193)
		Expenditures	<u>119,999,075</u>
		Total Fund Balance	<u>(7,072,919)</u>
		Total Liabilities and Fund Balance	<u><u>(135,781,602)</u></u>

Special Revenue Fund includes grants and awards for donor-specified purposes. Federal and state grants are the largest source.

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	6,206	8,639	139.2%	32,347	22,602	22,602	100.0%	30,934	1,397	19,085	1366.1%
1700 Student Fees	11,882	235	2.0%	595	15,618	595	3.8%	24,481	68,383	24,481	35.8%
1900 Local Grants and Contributions	6,863,546	2,290,249	33.4%	3,429,761	6,992,181	2,390,008	34.2%	4,216,634	4,475,407	2,485,485	55.5%
3111 State SEEK Revenues	12,754,154	12,754,154	100.0%								
3200 State Grants	34,745,296	22,866,963	65.8%	33,974,387	34,178,817	20,638,097	60.4%	31,675,824	33,565,096	20,986,511	62.5%
4300 Direct Federal Grants	878,078	558,497	63.6%	1,256,286	868,215	800,391	92.2%	2,231,614	15,695,057	1,210,756	7.7%
4500 Federal Grants Through State	465,874,482	73,791,574	15.8%	80,155,499	81,446,118	50,286,660	61.7%	74,290,824	74,593,805	42,287,458	56.7%
4700 Federal Grants Thru Intermediary	1,192,111	586,362	49.2%	757,185	675,002	447,547	66.3%	731,650	631,688	412,044	65.2%
4810 Medicaid Reimbursement	3,956,069	1,211,636	30.6%	1,895,472	3,757,692	1,215,371	32.3%	1,961,865	2,048,478	1,410,972	68.9%
5210 Operating Transfers In	1,983,406	1,381,883	69.7%	1,824,621	1,915,125	1,409,563	73.6%	2,070,995	2,454,264	1,475,092	60.1%
Total Revenues	528,265,230	115,450,193	21.9%	123,326,153	129,871,370	77,210,835	59.5%	117,234,821	133,533,575	70,311,884	52.7%
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	164,209,433	72,563,866	44.2%	69,084,359	74,095,000	50,142,313	67.7%	63,254,041	81,840,472	42,304,690	51.7%
2100 Student Support	26,304,084	4,266,423	16.2%	4,406,011	4,222,672	2,846,934	67.4%	3,827,636	3,244,671	2,545,447	78.5%
2200 Instructional Staff Support	291,071,020	20,873,942	7.2%	34,809,119	35,422,008	24,839,422	70.1%	36,402,816	33,029,655	23,906,893	72.4%
2300 District Administration	97,461	75,593	77.6%	79,807	129,685	56,825	43.8%	162,874	72,873	132,062	181.2%
2400 School Administration	1,685,697	320,242	19.0%	505,483	543,361	307,440	56.6%	584,676	146,680	344,922	235.2%
2500 Business Support	3,675,282	3,511,466	95.5%	567,898	513,168	335,624	65.4%	640,797	1,271,209	430,100	33.8%
2600 Plant Operations & Maintenance	18,648,335	10,970,096	58.8%	1,064,991	1,036,089	729,715	70.4%	1,010,374	25,700	629,610	2449.8%
2700 Transportation	3,735,218	94,415	2.5%	991,357	470,489	500,850	106.5%	1,831,490	2,024,350	1,280,985	63.3%
3300 Community Services	12,317,878	5,488,428	44.6%	7,621,800	11,287,008	5,221,426	46.3%	8,148,356	9,057,013	4,950,459	54.7%
5200 Operating Transfers Out	13,891,217	1,834,604	13.2%	2,475,290	2,353,042	1,765,909	75.0%	2,395,712	2,933,826	1,465,945	50.0%
Total Expenditures	535,635,625	119,999,075	22.4%	121,606,115	130,072,522	86,762,499	66.7%	118,258,772	133,855,001	82,954,104	62.0%
Ending Fund Balance	4,251,406	7,072,919		11,621,801	9,700,611	350,099		9,901,763	10,604,288	(1,716,506)	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	2,032	Accounts Payable	(34,667)
Due From Other Funds	3,756,445		
		Total Liabilities	(34,667)
Total Assets	3,758,477		
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(1,042,892)
		Expenditures	1,112,998
		Total Fund Balance	(3,723,810)
		Total Liabilities and Fund Balance	(3,758,477)

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	797,645	884,197	110.9%	3,251,761	3,267,792	2,833,358	86.7%	3,941,998	3,966,135	2,984,213	75.2%
1900 Local Grants and Contributions	149,099	158,695	106.4%	335,699	335,699	316,530	94.3%	410,199	410,199	271,773	66.3%
Total Revenues	946,744	1,042,892	110.2%	3,587,460	3,603,491	3,149,888	87.4%	4,352,197	4,376,334	3,255,987	74.4%
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	4,846,468	1,080,879	22.3%	2,987,474	6,786,607	2,561,665	37.7%	3,629,301	6,793,741	2,333,064	34.3%
2600 Plant Operations & Maintenance	204,538	32,120	15.7%	43,476	199,822	40,324	20.2%	68,179	231,784	33,206	14.3%
Total Expenditures	5,051,006	1,112,998	22.0%	3,030,950	6,986,429	2,601,988	37.2%	3,697,480	7,025,524	2,366,270	33.7%
Ending Fund Balance	(310,346)	3,723,810		3,793,916	(145,532)	3,785,305	-2601.0%	3,237,406	(2,649,191)	889,716	-33.6%
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 March 31, 2021

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>25,418,511</u>	Beginning Balance	(6,759,572)
		Revenues	(40,532,245)
Total Assets	<u><u>25,418,511</u></u>	Expenditures	<u>21,873,306</u>
		Total Fund Balance	<u>(25,418,511)</u>
		Total Liabilities and Fund Balance	<u><u>(25,418,511)</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	59,966,592	Accounts Payable	<u>(12,038)</u>
Due From Other Funds	<u>40,660,910</u>		
		Total Liabilities	(12,038)
Total Assets	<u><u>100,627,502</u></u>		
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(39,871,093)
		Expenditures	<u>43,125,686</u>
		Total Fund Balance	<u>(100,615,464)</u>
		Total Liabilities and Fund Balance	<u><u>(100,627,502)</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	21,873,306	52.8%	37,231,568	40,704,000	26,004,935	63.9%	43,324,491	39,518,221	35,565,199	90.0%
Total Expenditures	41,397,110	21,873,306	52.8%	37,231,568	40,704,000	26,004,935	63.9%	43,324,491	39,518,221	35,565,199	90.0%
Ending Fund Balance	6,759,572	25,418,512		6,759,572	4,180,415	17,981,499		4,180,415	9,459,699	11,933,972	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	45,287		358,668	-	341,982		71,337	-	59,609	
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	-	6,643,929		16,609,998	-	9,831,127	
Total Revenues	42,500,000	39,871,093	93.8%	71,174,270	46,698,394	6,985,910	15.0%	107,044,309	50,000,000	39,515,736	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	39,987,008	81.8%	61,667,477	47,216,836	36,937,966	78.2%	53,010,838	50,000,000	28,218,766	56.4%
5100 Debt Service	-	227,900		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	43,125,686	88.2%	64,928,678	47,216,836	40,831,169	86.5%	56,280,019	50,000,000	31,181,881	62.4%
Ending Fund Balance	97,497,325	100,615,464		103,870,057	97,106,023	63,779,206		97,624,465	46,860,175	55,194,030	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(36,891,001)
Expenditures	<u>36,891,001</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	(6,991)	Due To Other Funds	(17,977,029)
Accounts Receivable	1,938	Accounts Payable	(676,403)
Inventory	5,346,157	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	(129,635,608)
Total Assets	<u><u>44,824,181</u></u>		
		Fund Balance	
		Beginning Balance	71,752,896
		Revenues	(21,687,911)
		Expenditures	<u>34,746,442</u>
		Total Fund Balance	<u>84,811,427</u>
		Total Liabilities and Fund Balance	<u><u>(44,824,181)</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	8,068,936	81.7%	10,257,913	11,900,000	8,436,280	70.9%	10,982,285	9,500,000	9,181,185	96.6%
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	27,499,439	55.2%	38,456,577	49,334,000	26,618,173	54.0%	38,116,196	48,160,691	32,827,421	68.2%
Total Revenues	62,281,213	36,891,001	59.2%	51,345,486	63,854,000	36,368,894	57.0%	51,720,377	60,260,691	43,318,146	71.9%
Debt Service Expenditures											
5100 Debt Service	62,281,213	36,891,001	59.2%	51,345,486	63,854,000	36,368,894	57.0%	51,720,377	60,260,691	43,318,146	71.9%
Total Expenditures	62,281,213	36,891,001	59.2%	51,345,486	63,854,000	36,368,894	57.0%	51,720,377	60,260,691	43,318,146	71.9%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	180,000	1,150	0.6%	91,665	120,000	87,438	72.9%	170,812	100,000	126,029	126.0%
1600 Food Sales	10,950,000	(2,986)	0.0%	2,325,026	4,600,000	2,283,244	49.6%	3,023,797	4,500,000	2,293,806	51.0%
1900 Local Contributions	2,273,000	17,322	0.8%	20,939	50,000	13,201	26.4%	(13,663)	71,943	33,178	46.1%
3200 State Grants	-	-		488,430	-	-		499,313	-	-	
3900 On-Behalf Payments	-	3,496,276		4,516,282	-	9,185,013		4,346,901	4,550,566	2,969,383	65.3%
4500 Federal Grants Through State	59,021,416	18,176,148	30.8%	48,017,229	66,505,906	43,696,359	65.7%	54,592,235	70,972,222	41,489,740	58.5%
4950 Donated Commodities	-	-		3,218,157	-	-		3,408,472	-	-	
5210 Operating Transfers In	-	-		2,969,452	-	-		2,979,945	10,000	-	0.0%
Total Revenues	72,424,416	21,687,911	29.9%	61,647,180	71,275,906	55,265,255	77.5%	69,007,812	80,204,731	46,912,137	58.5%
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	32,350,819	40.4%	73,547,976	102,516,150	50,593,216	49.4%	68,543,925	94,352,273	41,438,737	43.9%
5100 Debt Service	-	-		-	-	-		-	1,113,962	-	0.0%
5200 Operating Transfers Out	4,062,000	2,395,623	59.0%	4,079,674	3,840,000	2,798,408	72.9%	3,643,278	6,924,529	2,498,878	
Total Expenditures	84,040,950	34,746,442	41.3%	77,627,650	106,356,150	53,391,624	50.2%	72,187,203	102,390,764	43,937,616	42.9%
Ending Fund Balance	(83,369,430)	(84,811,427)		(71,752,896)	(90,852,670)	(53,898,795)		(55,772,426)	(74,779,068)	(49,618,513)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	596,121	Accounts Payable	(1,584)
Deferred Outflows - Pension Contributions	<u>20,459</u>	Unfunded Pension Liability	(94,665)
		Deferred Inflows - Pension Investments	<u>(14,648)</u>
Total Assets	<u>616,580</u>	Total Liabilities	(110,897)
		Fund Balance	
		Beginning Balance	(525,556)
		Revenues	(24,399)
		Expenditures	<u>44,272</u>
		Total Fund Balance	<u>(505,683)</u>
		Total Liabilities and Fund Balance	<u>(616,580)</u>

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

	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	-	67		7,034	7,034	5,041	71.7%
3200 State Grants	290,000	625	0.2%	134,664	18,181	134,664	740.7%	269,163	269,163	193,143	71.8%
3900 On-Behalf Payments	-	23,774		30,087	-	20,709		24,521	38,474	26,591	69.1%
Total Revenues	290,000	24,399	8.4%	164,818	18,181	155,440	855.0%	300,718	314,671	224,775	71.4%
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	44,272	4.4%	130,385	600,562	99,479	16.6%	(435,894)	730,339	91,922	12.6%
Total Expenditures	1,014,410	44,272	4.4%	130,385	600,562	99,479	16.6%	(435,894)	730,339	91,922	12.6%
Ending Fund Balance	(198,854)	505,683		525,556	(91,258)	547,084		491,123	(661,158)	(112,636)	

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
	Deferred Outflows - Pension Contributions		Due To Other Funds
		2,842	(15,012)
			Unfunded Pension Liability
			(13,145)
Total Assets		2,842	Deferred Inflows - Pension Investments
			(2,034)
		Total Liabilities	(30,191)
		Fund Balance	
		Beginning Balance	(48,515)
		Revenues	(4,153)
		Expenditures	80,017
		Total Fund Balance	27,349
		Total Liabilities and Fund Balance	(2,842)

Enterprise Programs Fund operates smaller programs with the goal that their revenues sustain their operations including 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	%
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	15,033	1,928	12.8%	24,415	23,639	23,639	100.0%	18,892	23,000	7,785	33.8%
1900 Local Contributions	-	-		27,440	27,440	27,295	99.5%	39,084	39,084	24,614	63.0%
3900 On-Behalf Payments	-	2,225		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	4,153	3.8%	147,647	146,079	50,934	34.9%	154,388	163,945	34,324	20.9%
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	75,022	78.9%	107,919	109,352	107,630	98.4%	105,421	113,162	102,854	90.9%
2200 Instructional Staff Support	51,308	-	0.0%	18,328	69,636	18,328	26.3%	14,980	65,704	13,785	21.0%
3300 Community Services	24,448	4,995	20.4%	30,983	24,953	14,813	59.4%	20,907	29,861	11,884	39.8%
Total Expenditures	170,886	80,017	46.8%	157,230	203,941	140,770	69.0%	141,308	208,727	128,524	61.6%
Ending Fund Balance	(12,338)	(27,349)		48,515	236	(31,739)		58,098	236	(49,182)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	318,186	Due To Other Funds	(8,375)
Deferred Outflows - Pension Contributions	<u>16,981</u>	Unfunded Pension Liabilities	(78,573)
		Deferred Inflows - Pension Investments	<u>(12,158)</u>
Total Assets	<u><u>335,167</u></u>	Total Liabilities	(99,105)
		Fund Balance	
		Beginning Balance	(227,196)
		Revenues	(87,537)
		Expenditures	<u>78,671</u>
		Total Fund Balance	<u>(236,062)</u>
		Total Liabilities and Fund Balance	<u><u>(335,167)</u></u>

Adult Education Fund accounts for the tuition-based Lifelong Learning 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	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500	Interest Income	-	195	3,527	3,527	3,401	96.4%	5,158	5,158	3,566	69.1%
1800	Daycare Fees	228,000	71,053	31.2%	135,334	111,429	82.3%	183,017	213,768	133,484	62.4%
3900	On-Behalf Payments	-	16,290	21,017	-	-		31,525	31,625	19,201	60.7%
Total Revenues		228,000	87,537	38.4%	159,878	114,830	82.7%	219,700	250,551	156,251	62.4%
Non-Operating Funds											
Beginning Balance		227,196	227,196	100.0%	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	1,516	68.6%
2200	Instructional Staff Support	295,000	73,671	25.0%	204,938	80,073	19.6%	168,941	475,080	99,045	20.8%
5200	Operating Transfers Out	5,000	5,000	100.0%	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%
Total Expenditures		300,000	78,671	26.2%	209,938	85,073	20.6%	176,152	482,290	105,561	21.9%
Ending Fund Balance		155,196	236,062	227,196	2,279	307,013		277,256	1,969	284,397	

As of March 31, 2021

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	380,786	Unfunded Pension Liabilities	(1,232,108)
Accounts Receivable	12,084	Deferred Inflows - Pension Investments	<u>(190,652)</u>
Deferred Outflows - Pension Contributions	<u>266,282</u>		
		Total Liabilities	(1,422,760)
Total Assets	<u><u>659,152</u></u>		
		Fund Balance	
		Beginning Balance	759,506
		Revenues	(51,621)
		Expenditures	<u>55,723</u>
		Total Fund Balance	<u>763,608</u>
		Total Liabilities and Fund Balance	<u><u>(659,152)</u></u>

Tuition Preschool Fund operates tuition-based preschools in numerous schools.

Trust Fund (7000) Balance Sheet

Assets		Liabilities	
Cash	616,008	Accounts Payable	<u>(2,022)</u>
Investments	<u>1,566,215</u>		
		Total Liabilities	(2,022)
Total Assets	<u><u>2,182,223</u></u>		
		Fund Balance	
		Beginning Balance	(1,989,673)
		Revenues	(385,564)
		Expenditures	<u>195,036</u>
		Total Fund Balance	<u>(2,180,201)</u>
		Total Liabilities and Fund Balance	<u><u>(2,182,223)</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	%
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	10,791	45,901	425.4%	527,420	506,076	543,479	107.4%	742,039	885,286	592,579	66.9%
3900 On-Behalf Payments	-	5,720		103,227	-	226,571		219,651	179,135	108,132	60.4%
Total Revenues	10,791	51,621	478.4%	630,647	506,076	770,049	152.2%	961,690	1,064,421	700,710	65.8%
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	55,723	27.8%	602,859	667,932	597,768	89.5%	684,825	1,254,746	687,023	54.8%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	22,906	68.5%
Total Expenditures	200,435	55,723	27.8%	602,859	667,932	597,768	89.5%	707,731	1,288,173	709,930	55.1%
Ending Fund Balance	(949,150)	(763,608)		(759,506)	(949,150)	(615,012)		(787,294)	(1,265,006)	(1,050,472)	
Trust Funds											
Trust Revenues											
1500 Interest Income	88,721	276,879	312.1%	(82,100)	12,738	11,311	88.8%	131,762	19,592	6,692	34.2%
1900 Local Contributions	7,896	108,685	1376.5%	377,564	3,339,219	287,499	8.6%	996,052	995,951	467,559	46.9%
Total Revenues	96,617	385,564	399.1%	295,464	3,351,957	298,810	8.9%	1,127,814	1,015,543	474,251	46.7%
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	195,036	14.7%	637,641	2,675,935	599,323	22.4%	1,062,415	2,339,630	561,015	24.0%
Total Expenditures	1,330,881	195,036	14.7%	637,641	2,675,935	599,323	22.4%	1,062,415	2,339,630	561,015	24.0%
Ending Fund Balance	755,409	2,180,201		1,989,673	3,007,872	2,031,337		2,347,026	957,540	2,194,862	