

**Monthly Financial Report**  
Through April 30, 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	529,500,163	100.6%	502,604,410	510,274,442	500,598,246	98.1%	480,070,360	479,871,736	478,487,434	99.7%
Occupational Taxes	165,848,315	116,643,568	70.3%	156,348,315	174,043,000	109,794,570	63.1%	165,754,818	170,493,750	108,155,455	63.4%
Other Taxes	56,269,662	47,587,126	84.6%	54,014,453	59,156,507	44,765,233	75.7%	56,671,550	55,574,828	42,935,409	77.3%
Local Grants	7,373,848	2,796,634	37.9%	4,143,024	5,192,790	3,260,069	62.8%	5,613,192	6,885,592	3,549,470	51.5%
State Sources											
SEEK Program	222,845,314	190,322,332	85.4%	225,684,013	232,487,382	189,152,523	81.4%	247,934,805	242,117,316	203,099,801	83.9%
Other State Revenues	365,758,363	310,348,815	84.9%	369,660,335	342,236,198	296,366,226	86.6%	349,864,756	345,257,905	287,888,211	83.4%
KSFCC Allocation	9,878,203	9,313,821	94.3%	10,257,913	11,900,000	9,704,227	81.5%	10,982,285	9,500,000	10,435,859	109.9%
Federal Grants	533,501,789	107,151,789	20.1%	137,930,824	162,094,934	101,032,186	62.3%	139,838,556	158,816,229	105,932,998	66.7%
Interest	1,621,994	1,172,186	72.3%	4,799,457	5,040,324	3,103,788	61.6%	7,772,462	3,122,059	4,682,908	150.0%
Other Sources	120,574,005	78,658,208	65.2%	132,193,786	118,651,510	50,029,146	42.2%	169,388,256	118,734,617	88,702,001	74.7%
<b>Total Revenues</b>	<b>2,009,943,103</b>	<b>1,393,494,642</b>	<b>69.3%</b>	<b>1,597,636,530</b>	<b>1,621,077,087</b>	<b>1,307,806,213</b>	<b>80.7%</b>	<b>1,633,891,040</b>	<b>1,590,374,032</b>	<b>1,333,869,546</b>	<b>83.9%</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	924,365,637	679,513,548	73.5%	774,344,474	796,764,850	624,210,913	78.3%	764,451,784	800,649,350	598,284,601	74.7%
2100 Student Support	110,091,579	69,313,957	63.0%	76,476,936	75,273,386	58,572,196	77.8%	68,161,539	69,602,981	53,311,371	76.6%
2200 Instructional Staff Support	386,040,329	113,274,347	29.3%	150,445,455	162,655,963	114,696,461	70.5%	141,048,899	158,310,803	111,657,113	70.5%
2300 District Administration	8,765,874	5,901,811	67.3%	7,507,701	7,306,808	5,831,701	79.8%	6,814,225	6,963,158	4,901,937	70.4%
2400 School Administration	129,069,085	96,536,349	74.8%	115,535,838	117,444,257	92,234,016	78.5%	115,027,171	115,266,354	87,206,182	75.7%
2500 Business Support	56,172,384	35,157,126	62.6%	52,348,395	66,185,044	36,257,596	54.8%	45,822,234	52,439,400	34,270,654	65.4%
2600 Plant Operations & Maintenance	149,334,741	88,296,369	59.1%	116,147,008	134,904,573	92,375,508	68.5%	117,438,367	133,406,233	91,736,071	68.8%
2700 Transportation	79,061,337	55,347,491	70.0%	85,480,460	92,077,439	71,929,177	78.1%	89,192,089	93,828,833	66,703,718	71.1%
2900 Other Instruction Support	-	-	-	-	-	18,852	-	47,026	35,237	50,467	143.2%
3100 Food Service	75,739,182	38,001,190	50.2%	73,668,458	102,586,283	55,128,664	53.7%	68,566,041	94,560,825	51,447,192	54.4%
3200 Daycare Operations	904,410	50,605	5.6%	130,385	600,562	108,698	18.1%	(435,894)	730,339	100,473	13.8%
3300 Community Services	18,076,620	8,835,607	48.9%	11,341,429	15,076,803	8,687,189	57.6%	12,182,203	12,011,392	3,414,779	28.4%
4600 Site Improvement	50,266,507	48,238,667	96.0%	63,115,947	48,711,267	38,008,607	78.0%	54,171,849	51,327,468	30,404,863	59.2%
5100 Debt Service	62,281,213	40,523,818	65.1%	51,664,316	63,854,000	40,051,152	62.7%	52,217,444	61,374,653	46,750,594	76.2%
5200 Operating Transfers Out	69,533,361	37,418,247	53.8%	61,791,685	58,117,951	43,010,609	74.0%	65,909,015	60,125,881	50,424,079	83.9%
5300 Contingency	38,686,290	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
<b>Total Expenditures</b>	<b>2,158,388,549</b>	<b>1,316,409,132</b>	<b>61.0%</b>	<b>1,639,998,487</b>	<b>1,798,980,324</b>	<b>1,281,121,339</b>	<b>71.2%</b>	<b>1,600,613,992</b>	<b>1,763,821,315</b>	<b>1,230,664,094</b>	<b>69.8%</b>
<b>Ending Fund Balance</b>	<b>2,525,982</b>	<b>228,056,938</b>		<b>150,971,428</b>	<b>15,430,148</b>	<b>220,018,260</b>		<b>193,333,385</b>	<b>(13,390,946)</b>	<b>263,261,789</b>	

As of April 30, 2021

**General Fund (1) Balance Sheet**

Assets		Liabilities	
Cash	337,755,386	Due To Other Funds	(101,926,855)
Investments	16,053,600	Accounts Payable	(2,789,477)
Accounts Receivable	64,045	Accrued Expenditures	<u>(113,110,263)</u>
Due From Other Funds	62,507,885		
Inventory	<u>4,185,334</u>	<b>Total Liabilities</b>	(217,826,595)
<b>Total Assets</b>	<u><u>420,566,250</u></u>		
		Fund Balance	
		Beginning Balance	(94,647,544)
		Revenues	(1,116,264,164)
		Expenditures	<u>1,008,172,053</u>
		<b>Total Fund Balance</b>	<u>(202,739,655)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(420,566,250)</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	%
<b>General Fund Revenues</b>											
1111 Real Estate Taxes	484,974,500	489,066,205	100.8%	462,895,650	469,774,442	460,889,486	98.1%	442,127,249	440,553,515	440,544,323	100.0%
1115 Delinquent Property Taxes	5,000,000	3,418,216	68.4%	4,001,458	5,200,000	2,972,235	57.2%	5,228,894	4,900,000	3,000,630	61.2%
1117 Motor Vehicle Taxes	29,101,954	24,496,421	84.2%	28,716,415	31,360,593	23,725,642	75.7%	30,034,314	30,721,921	23,227,500	75.6%
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	116,643,568	70.3%	156,348,315	174,043,000	109,794,570	63.1%	165,754,818	170,493,750	108,155,455	63.4%
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	75,174	15.2%	494,442	507,500	227,436	44.8%	508,252	478,500	271,891	56.8%
1510 Interest Income	1,100,000	779,333	70.8%	4,395,350	5,000,000	2,782,099	55.6%	7,371,642	3,015,000	4,451,466	147.6%
1900 Other Local Revenues	4,556,000	1,564,662	34.3%	4,563,988	4,503,000	1,530,878	34.0%	4,528,431	4,323,300	1,483,873	34.3%
3111 State SEEK Revenues	210,091,160	177,568,178	84.5%	225,684,013	232,487,382	189,152,523	81.4%	247,934,805	242,117,316	203,099,801	83.9%
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	1,211,515	67.3%	1,806,283	1,796,000	1,202,754	67.0%	1,796,614	1,893,000	1,196,780	63.2%
3900 On-Behalf Payments	319,502,121	276,375,944	86.5%	320,133,152	298,211,921	254,002,122	85.2%	302,352,879	298,211,921	257,076,849	86.2%
4100 Unrestricted Federal Revenues	6,500	14,013	215.6%	6,256	10,000	8,128	81.3%	10,809	8,000	10,809	135.1%
5220 Indirect Cost Transfers	6,431,602	5,378,447	83.6%	6,554,964	6,166,689	5,069,933	82.2%	6,038,990	5,498,897	4,366,486	79.4%
<b>Total Revenues</b>	<b>1,251,091,860</b>	<b>1,116,264,164</b>	<b>89.2%</b>	<b>1,236,914,459</b>	<b>1,251,671,441</b>	<b>1,069,425,161</b>	<b>85.4%</b>	<b>1,235,111,294</b>	<b>1,222,193,027</b>	<b>1,063,593,142</b>	<b>87.0%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>94,647,544</b>	<b>94,647,544</b>		<b>131,790,729</b>	<b>131,790,729</b>	<b>131,790,729</b>		<b>141,547,484</b>	<b>141,547,484</b>	<b>141,547,484</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>General Fund Expenditures</b>											
<b>Instruction (Teachers, Classroom Activities &amp; Supplies, Textbooks)</b>											
0100 Salaries	448,252,440	371,173,123	82.8%	445,037,645	445,248,514	358,480,942	80.5%	446,197,933	456,268,740	341,117,816	74.8%
0200 Employee Benefits	249,288,466	206,560,889	82.9%	244,182,863	236,841,221	194,092,873	82.0%	235,638,848	232,702,805	194,538,598	83.6%
0300 Professional/Technical Services	325,378	74,904	23.0%	252,959	456,594	222,834	48.8%	351,228	543,857	259,668	47.7%
0400 Property Services	1,113,130	259,107	23.3%	347,660	499,797	294,625	58.9%	317,451	399,344	262,037	65.6%
0500 Other Purchased Services	713,692	70,080	9.8%	421,158	654,408	382,716	58.5%	723,727	987,837	587,588	59.5%
0600 Supplies	21,148,573	5,889,560	27.8%	5,376,111	16,261,389	6,889,079	42.4%	8,367,599	14,740,971	6,770,588	45.9%
0700 Property	7,554,043	3,410,516	45.1%	5,488,614	6,870,937	4,798,796	69.8%	4,711,455	6,337,233	3,824,133	60.3%
0800 Miscellaneous	814,258	382,293	46.9%	454,853	527,457	433,579	82.2%	467,744	555,347	414,021	74.6%
<b>1100 Instruction</b>	<b>729,209,980</b>	<b>587,820,471</b>	<b>80.6%</b>	<b>701,561,863</b>	<b>707,360,317</b>	<b>565,595,444</b>	<b>80.0%</b>	<b>696,775,985</b>	<b>712,536,135</b>	<b>547,774,448</b>	<b>76.9%</b>
<b>Student Support (Attendance, Guidance, Health)</b>											
0100 Salaries	51,462,130	40,746,301	79.2%	45,175,457	47,281,565	35,612,768	75.3%	40,349,730	41,660,690	30,838,200	74.0%
0200 Employee Benefits	25,487,501	21,367,933	83.8%	24,954,539	22,083,470	18,062,841	81.8%	21,522,985	21,393,220	17,963,908	84.0%
0300 Professional/Technical Services	2,341,258	1,267,675	54.1%	1,325,518	1,675,320	1,228,333	73.3%	1,853,344	1,854,006	1,255,482	67.7%
0400 Property Services	30,160	1,796	6.0%	4,931	10,554	2,972	28.2%	61,871	63,428	56,766	89.5%
0500 Other Purchased Services	182,221	36,542	20.1%	105,044	126,058	102,229	81.1%	146,622	159,366	120,296	75.5%
0600 Supplies	590,087	215,455	36.5%	238,868	503,839	183,981	36.5%	295,145	379,011	230,980	60.9%
0700 Property	92,585	55,879	60.4%	109,434	149,118	73,190	49.1%	78,607	111,587	45,776	41.0%
0800 Miscellaneous	260,188	73,503	28.3%	157,134	198,792	116,838	58.8%	25,599	29,939	17,374	58.0%
<b>2100 Student Support</b>	<b>80,446,130</b>	<b>63,765,084</b>	<b>79.3%</b>	<b>72,070,925</b>	<b>72,028,715</b>	<b>55,383,153</b>	<b>76.9%</b>	<b>64,333,903</b>	<b>65,651,246</b>	<b>50,528,781</b>	<b>77.0%</b>
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>											
0100 Salaries	71,914,425	55,193,521	76.7%	68,457,911	78,272,744	53,991,332	69.0%	62,038,646	66,275,535	46,851,861	70.7%
0200 Employee Benefits	37,780,978	31,584,192	83.6%	37,294,825	37,493,389	26,928,904	71.8%	32,399,684	36,774,288	30,638,554	83.3%
0300 Professional/Technical Services	3,851,336	489,758	12.7%	2,147,938	3,743,972	1,578,774	42.2%	3,018,301	3,692,580	2,066,404	56.0%
0400 Property Services	325,318	103,782	31.9%	245,569	306,301	231,019	75.4%	253,453	350,211	187,391	53.5%
0500 Other Purchased Services	495,617	50,342	10.2%	325,992	557,711	317,834	57.0%	663,664	808,986	409,031	50.6%
0600 Supplies	4,000,373	66,497	1.7%	3,866,147	4,069,783	2,714,815	66.7%	3,289,164	3,560,277	2,695,758	75.7%
0700 Property	11,569,370	1,603,713	13.9%	2,996,055	4,550,618	1,798,444	39.5%	2,608,559	3,250,984	2,248,459	69.2%
0800 Miscellaneous	161,609	57,173	35.4%	78,633	153,485	60,434	39.4%	167,785	184,697	82,521	44.7%
<b>2200 Instructional Staff Support</b>	<b>130,099,026</b>	<b>89,148,979</b>	<b>68.5%</b>	<b>115,413,070</b>	<b>129,148,003</b>	<b>87,621,555</b>	<b>67.8%</b>	<b>104,439,256</b>	<b>114,897,558</b>	<b>85,179,980</b>	<b>74.1%</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	3,099,805	68.5%	4,051,375	4,040,293	3,117,536	77.2%	3,562,356	3,823,129	2,627,548	68.7%	
0200 Employee Benefits	2,090,747	1,789,407	85.6%	2,110,264	1,299,003	1,537,735	118.4%	1,792,274	1,293,535	1,064,811	82.3%	
0300 Professional/Technical Services	1,358,819	654,585	48.2%	954,490	1,304,214	834,812	64.0%	923,979	1,359,997	774,925	57.0%	
0400 Property Services	1,620	(540)	-33.3%	5,610	10,985	5,385	49.0%	22,833	24,776	20,040	80.9%	
0500 Other Purchased Services	128,887	55,211	42.8%	126,338	292,215	106,423	36.4%	146,792	171,423	107,740	62.9%	
0600 Supplies	418,108	32,214	7.7%	60,493	115,725	54,755	47.3%	104,555	141,812	73,484	51.8%	
0700 Property	34,925	30,410	87.1%	15,767	25,321	15,452	61.0%	12,752	28,458	11,934	41.9%	
0800 Miscellaneous	108,946	95,705	87.8%	103,557	146,178	96,991	66.4%	85,810	89,479	82,294	92.0%	
<b>2300 District Administration</b>	<b>8,666,413</b>	<b>5,756,798</b>	<b>66.4%</b>	<b>7,427,894</b>	<b>7,233,935</b>	<b>5,769,088</b>	<b>79.8%</b>	<b>6,651,351</b>	<b>6,932,609</b>	<b>4,762,776</b>	<b>68.7%</b>	
<b>School Administration (Principal's Office)</b>												
0100 Salaries	75,104,273	59,293,339	78.9%	71,848,371	73,561,401	57,393,052	78.0%	72,119,981	72,991,203	55,423,543	75.9%	
0200 Employee Benefits	38,243,623	31,459,488	82.3%	37,682,223	32,628,251	29,714,481	91.1%	36,309,332	31,926,406	26,409,008	82.7%	
0300 Professional/Technical Services	399,625	182,471	45.7%	354,953	573,619	305,010	53.2%	337,867	528,202	210,583	39.9%	
0400 Property Services	755,490	258,930	34.3%	345,689	628,606	325,843	51.8%	296,435	528,279	245,909	46.5%	
0500 Other Purchased Services	1,058,291	664,883	62.8%	822,681	1,063,914	757,127	71.2%	916,484	1,139,903	730,429	64.1%	
0600 Supplies	6,055,775	1,439,806	23.8%	2,132,522	5,917,974	2,011,444	34.0%	2,509,333	5,029,029	2,145,355	42.7%	
0700 Property	3,340,720	1,382,934	41.4%	1,808,502	2,852,784	1,356,797	47.6%	1,871,004	2,825,573	1,589,761	56.3%	
0800 Miscellaneous	62,756	15,836	25.2%	35,414	71,029	35,654	50.2%	82,059	118,605	71,718	60.5%	
<b>2400 School Administration</b>	<b>125,020,553</b>	<b>94,697,686</b>	<b>75.7%</b>	<b>115,030,355</b>	<b>117,297,577</b>	<b>91,899,408</b>	<b>78.3%</b>	<b>114,442,495</b>	<b>115,087,200</b>	<b>86,826,306</b>	<b>75.4%</b>	
<b>Business Support (Finance, Human Resources, IT)</b>												
0100 Salaries	23,111,421	18,489,381	80.0%	22,500,678	24,053,346	17,167,941	71.4%	21,246,182	22,591,693	16,379,206	72.5%	
0200 Employee Benefits	13,764,727	11,816,093	85.8%	14,217,788	14,570,355	11,065,467	75.9%	13,304,237	13,751,555	11,410,195	83.0%	
0300 Professional/Technical Services	2,398,035	1,354,755	56.5%	1,317,983	1,956,605	1,020,542	52.2%	1,353,202	1,725,729	1,068,737	61.9%	
0400 Property Services	519,863	69,741	13.4%	(193,137)	584,953	(248,190)	-42.4%	86,130	595,746	80,551	13.5%	
0500 Other Purchased Services	4,843,209	(869,533)	-18.0%	5,274,420	5,329,586	2,892,133	54.3%	3,793,148	6,126,012	1,803,638	29.4%	
0600 Supplies	3,286,828	1,013,965	30.8%	3,932,858	3,005,241	2,289,893	76.2%	2,143,172	2,515,019	1,210,251	48.1%	
0700 Property	4,026,407	(283,776)	-7.0%	4,377,126	15,014,847	1,514,801	10.1%	3,083,721	3,052,031	1,669,489	54.7%	
0800 Miscellaneous	203,417	29,765	14.6%	352,781	398,903	186,303	46.7%	171,645	392,853	150,088	38.2%	
<b>2500 Business Support</b>	<b>52,153,906</b>	<b>31,620,391</b>	<b>60.6%</b>	<b>51,780,497</b>	<b>64,913,835</b>	<b>35,888,891</b>	<b>55.3%</b>	<b>45,181,437</b>	<b>50,750,638</b>	<b>33,772,155</b>	<b>66.5%</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	38,006,267	73.0%	48,205,952	54,109,964	37,372,798	69.1%	48,942,750	51,527,074	37,879,548	73.5%
0200 Employee Benefits	25,904,541	18,993,936	73.3%	23,742,199	26,178,901	18,601,002	71.1%	23,335,643	24,529,642	18,527,594	75.5%
0300 Professional/Technical Services	593,862	114,019	19.2%	617,499	969,103	590,911	61.0%	1,436,701	1,595,763	907,215	56.9%
0400 Property Services	21,424,938	8,275,798	38.6%	18,223,471	24,588,377	14,191,797	57.7%	16,819,348	24,522,132	13,284,203	54.2%
0500 Other Purchased Services	1,706,986	(228,088)	-13.4%	(370,945)	1,704,813	(639,954)	-37.5%	699,463	2,280,327	453,342	19.9%
0600 Supplies	24,084,653	9,739,547	40.4%	22,491,993	23,705,144	19,490,895	82.2%	22,555,732	25,449,007	17,849,558	70.1%
0700 Property	3,405,803	1,373,472	40.3%	2,009,372	3,267,570	1,800,061	55.1%	2,461,885	3,151,392	1,984,785	63.0%
0800 Miscellaneous	187,117	104,687	55.9%	119,000	155,178	111,410	71.8%	108,292	118,040	98,901	83.8%
<b>2600 Plant Operations &amp; Maintenance</b>	<b>129,363,874</b>	<b>76,379,639</b>	<b>59.0%</b>	<b>115,038,541</b>	<b>134,679,051</b>	<b>91,518,920</b>	<b>68.0%</b>	<b>116,359,814</b>	<b>133,173,376</b>	<b>90,985,145</b>	<b>68.3%</b>
<b>Transportation (Buses, Student Activity Buses)</b>											
0100 Salaries	35,799,873	28,930,869	80.8%	45,230,780	47,816,244	37,118,337	77.6%	47,518,878	48,323,401	36,410,108	75.3%
0200 Employee Benefits	20,793,205	15,131,355	72.8%	22,876,194	19,033,354	17,934,701	94.2%	23,354,992	18,676,256	17,313,706	92.7%
0300 Professional/Technical Services	151,747	53,184	35.0%	(457,659)	133,326	(155,947)	-117.0%	(1,234,944)	124,592	(805,884)	-646.8%
0400 Property Services	69,321	40,755	58.8%	56,620	106,711	51,228	48.0%	32,432	58,444	26,808	45.9%
0500 Other Purchased Services	3,906,996	3,253,273	83.3%	3,270,492	3,140,868	3,062,130	97.5%	3,652,458	5,717,125	3,357,210	58.7%
0600 Supplies	8,778,970	2,615,210	29.8%	7,632,641	8,971,737	7,519,079	83.8%	9,523,459	9,760,344	7,997,059	81.9%
0700 Property	5,489,919	4,085,081	74.4%	5,826,230	10,759,735	5,840,977	54.3%	4,452,051	7,347,846	1,070,483	14.6%
0800 Miscellaneous	344,900	31,396	9.1%	53,805	91,115	50,002	54.9%	61,273	188,836	36,630	19.4%
<b>2700 Transportation</b>	<b>75,334,931</b>	<b>54,141,124</b>	<b>71.9%</b>	<b>84,489,103</b>	<b>90,053,089</b>	<b>71,420,505</b>	<b>79.3%</b>	<b>87,360,599</b>	<b>90,196,845</b>	<b>65,406,121</b>	<b>72.5%</b>
<b>Other Instructional Support (Teacherpreneur)</b>											
0100 Salaries	-	-		-	-	-		44,772	33,966	33,111	97.5%
0200 Employee Benefits	-	-		-	-	-		2,254	1,271	1,699	133.6%
<b>2900 Other Instruction Support</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>47,026</b>	<b>35,237</b>	<b>34,810</b>	<b>98.8%</b>
<b>Food Service (School Cafeteria Operation)</b>											
0100 Salaries	70,133	56,289	80.3%	65,487	70,133	48,709	69.5%	-	-	1,699	
0200 Employee Benefits	9,210	19,779	214.8%	32,149	-	17,087		-	-	-	
0800 Miscellaneous	23,000	(71)		22,846	-	-		22,116	-	-	
<b>3100 Food Service</b>	<b>102,343</b>	<b>75,997</b>	<b>74.3%</b>	<b>120,482</b>	<b>70,133</b>	<b>65,795</b>	<b>93.8%</b>	<b>22,116</b>	<b>-</b>	<b>1,699</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	1,339,022	64.2%	1,920,453	2,493,276	1,554,312	62.3%	1,864,606	2,160,256	1,550,861	71.8%
0200 Employee Benefits	1,098,292	936,641	85.3%	1,100,455	1,095,632	838,860	76.6%	1,019,439	1,076,070	887,754	82.5%
0300 Professional/Technical Services	10,924	369	3.4%	9,455	13,926	8,180	58.7%	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	806	7.5%	5,951	10,223	5,922	57.9%	11,375	14,279	7,545	52.8%
0600 Supplies	26,003	2,986	11.5%	7,357	16,535	7,281	44.0%	23,135	29,587	10,936	37.0%
0700 Property	14,117	5,655	40.1%	3,193	11,114	2,307	20.8%	21,160	23,111	19,182	83.0%
0800 Miscellaneous	12,000	-	0.0%	2,251	10,611	1,051	9.9%	9,801	15,063	6,075	40.3%
<b>3300 Community Services</b>	<b>3,259,761</b>	<b>2,285,479</b>	<b>70.1%</b>	<b>3,051,005</b>	<b>3,655,207</b>	<b>2,419,802</b>	<b>66.2%</b>	<b>2,954,225</b>	<b>3,326,278</b>	<b>2,487,163</b>	<b>74.8%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>											
0100 Salaries	888,033	700,404	78.9%	895,975	898,471	685,195	76.3%	696,078	762,459	531,243	69.7%
0200 Employee Benefits	452,732	387,423	85.6%	458,260	342,251	298,948	87.3%	335,557	351,862	286,072	81.3%
0300 Professional/Technical Services	4,145	1,645	39.7%	64,444	186,782	64,274	34.4%	100,915	165,830	33,365	20.1%
0400 Property Services	1,631	46	2.8%	453	1,982	408	20.6%	618	1,000	535	53.5%
0500 Other Purchased Services	13,300	3,961	29.8%	5,150	13,300	4,711	35.4%	11,988	14,469	8,655	59.8%
0600 Supplies	23,424	7,246	30.9%	14,444	17,766	12,098	68.1%	12,198	24,384	10,334	42.4%
0700 Property	7,759	905	11.7%	6,665	11,079	2,098	18.9%	1,310	5,964	1,310	22.0%
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 Architectural &amp; Engineering</b>	<b>1,393,775</b>	<b>1,103,523</b>	<b>79.2%</b>	<b>1,448,470</b>	<b>1,494,431</b>	<b>1,070,641</b>	<b>71.6%</b>	<b>1,161,011</b>	<b>1,327,468</b>	<b>872,808</b>	<b>65.7%</b>
<b>5200 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>1,819,621</b>	<b>90.7%</b>	<b>5,138,831</b>	<b>2,036,994</b>	<b>2,067,860</b>	<b>101.5%</b>
<b>5300 Contingency</b>	<b>38,686,290</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>1,375,524,388</b>	<b>1,008,172,053</b>	<b>73.3%</b>	<b>1,274,057,644</b>	<b>1,387,360,557</b>	<b>1,010,472,824</b>	<b>72.8%</b>	<b>1,244,868,049</b>	<b>1,349,139,990</b>	<b>970,700,052</b>	<b>71.9%</b>
<b>Ending Fund Balance</b>	<b>(29,784,985)</b>	<b>202,739,655</b>		<b>94,647,544</b>	<b>(3,898,387)</b>	<b>190,743,066</b>		<b>131,790,729</b>	<b>14,600,522</b>	<b>234,440,575</b>	

As of April 30, 2021

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

Assets		Liabilities	
Due From Other Funds	29,114,582	Accounts Payable	(4,465,913)
Accounts Receivable	<u>99,786</u>	Due To Other Funds	<u>(35,327,100)</u>
<b>Total Assets</b>	<b><u><u>29,214,368</u></u></b>	<b>Total Liabilities</b>	<b>(39,793,014)</b>
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(125,078,529)
		Expenditures	<u>147,278,976</u>
		<b>Total Fund Balance</b>	<b><u>10,578,646</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(29,214,368)</u></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	6,206	9,855	158.8%	32,347	1,397	23,796	1703.4%	30,934	-	23,306		
1700 Student Fees	11,882	235	2.0%	595	68,383	595	0.9%	24,481	-	24,481		
1900 Local Grants and Contributions	7,155,806	2,488,829	34.8%	3,429,761	4,475,407	2,603,842	58.2%	4,216,634	5,067,758	2,827,943	55.8%	
3111 State SEEK Revenues	12,754,154	12,754,154	100.0%									
3200 State Grants	35,233,342	24,099,653	68.4%	33,974,387	33,565,096	26,169,916	78.0%	31,675,824	31,411,615	21,590,535	68.7%	
4300 Direct Federal Grants	878,078	659,839	75.1%	1,256,286	15,695,057	961,051	6.1%	2,231,614	15,108,257	1,321,968	8.7%	
4500 Federal Grants Through State	465,834,115	81,785,624	17.6%	80,155,499	74,593,805	50,811,303	68.1%	74,290,824	69,471,222	48,732,246	1.9%	
4700 Federal Grants Thru Intermediary	1,192,111	632,372	53.0%	757,185	631,688	480,376	76.0%	731,650	664,528	469,968	7333.4%	
4810 Medicaid Reimbursement	3,956,069	1,266,084	32.0%	1,895,472	2,048,478	1,345,529	65.7%	1,961,865	-	1,503,394		
5210 Operating Transfers In	1,983,406	1,381,883	69.7%	1,824,621	2,454,264	1,824,621	74.3%	2,070,995	252,054	2,070,935	596.5%	
<b>Total Revenues</b>	<b>529,005,169</b>	<b>125,078,529</b>	<b>23.6%</b>	<b>123,326,153</b>	<b>133,533,575</b>	<b>84,221,028</b>	<b>63.1%</b>	<b>117,234,821</b>	<b>121,975,434</b>	<b>78,564,776</b>	<b>64.4%</b>	
<b>Non-Operating Funds</b>												
<b>Beginning Balance</b>	<b>11,621,801</b>	<b>11,621,801</b>	<b>100.0%</b>	<b>9,901,763</b>	<b>9,901,763</b>	<b>9,901,763</b>	<b>100.0%</b>	<b>10,925,714</b>	<b>10,925,714</b>	<b>10,925,714</b>	<b>100.0%</b>	
<b>Special Revenue Fund Expenditures</b>												
1100 Instruction	192,907,432	90,308,870	46.8%	69,084,359	81,840,472	55,243,757	67.5%	63,254,041	79,949,356	46,843,451	58.6%	
2100 Student Support	29,645,449	5,548,873	18.7%	4,406,011	3,244,671	3,189,043	98.3%	3,827,636	3,951,735	2,782,590	70.4%	
2200 Instructional Staff Support	255,522,801	24,036,257	9.4%	34,809,119	33,029,655	26,974,205	81.7%	36,402,816	42,839,035	26,325,669	61.5%	
2300 District Administration	99,461	145,013	145.8%	79,807	72,873	62,612	85.9%	162,874	30,549	139,162	455.5%	
2400 School Administration	4,048,532	1,838,663	45.4%	505,483	146,680	334,608	228.1%	584,676	179,154	379,876	212.0%	
2500 Business Support	4,018,478	3,536,735	88.0%	567,898	1,271,209	368,704	29.0%	640,797	1,688,761	498,499	29.5%	
2600 Plant Operations & Maintenance	19,862,587	11,877,834	59.8%	1,064,991	25,700	815,145	3171.8%	1,010,374	1,074	706,427	65798.0%	
2700 Transportation	3,726,406	1,206,367	32.4%	991,357	2,024,350	508,672	25.1%	1,831,490	3,631,988	1,297,598	35.7%	
3300 Community Services	12,331,148	6,326,319	51.3%	7,621,800	9,057,013	5,691,082	62.8%	8,148,356	7,061,881	-	0.0%	
5200 Operating Transfers Out	13,895,945	2,454,044	17.7%	2,475,290	2,933,826	1,949,930	66.5%	2,395,712	2,998,667	1,619,699	54.0%	
<b>Total Expenditures</b>	<b>536,058,239</b>	<b>147,278,976</b>	<b>27.5%</b>	<b>121,606,115</b>	<b>133,646,449</b>	<b>95,156,611</b>	<b>71.2%</b>	<b>118,258,772</b>	<b>142,540,753</b>	<b>86,253,695</b>	<b>60.5%</b>	
<b>Ending Fund Balance</b>	<b>4,568,731</b>	<b>(10,578,646)</b>		<b>11,621,801</b>	<b>9,788,889</b>	<b>(1,033,820)</b>		<b>9,901,763</b>	<b>(9,639,605)</b>	<b>3,236,795</b>		

As of April 30, 2021

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

Assets		Liabilities	
Accounts Receivable	1,746	Accounts Payable	<u>(100,409)</u>
Due From Other Funds	<u>3,790,823</u>	<b>Total Liabilities</b>	<u>(100,409)</u>
<b>Total Assets</b>	<u><u>3,792,569</u></u>		
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(1,178,479)
		Expenditures	<u>1,280,235</u>
		<b>Total Fund Balance</b>	<u>(3,692,160)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(3,792,569)</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	994,341	78.9%	3,251,761	3,267,792	2,858,904	87.5%	3,941,998	3,966,135	3,258,769	82.2%
1900 Local Grants and Contributions	82,046	184,139	224.4%	335,699	335,699	317,004	94.4%	410,199	410,199	330,118	80.5%
<b>Total Revenues</b>	<b>1,342,171</b>	<b>1,178,479</b>	<b>87.8%</b>	<b>3,587,460</b>	<b>3,603,491</b>	<b>3,175,908</b>	<b>88.1%</b>	<b>4,352,197</b>	<b>4,376,334</b>	<b>3,588,886</b>	<b>82.0%</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	1,241,339	64.6%	2,987,474	6,786,607	2,607,366	38.4%	3,629,301	6,793,741	2,798,237	41.2%
2600 Plant Operations & Maintenance	108,280	38,896	35.9%	43,476	199,822	41,444	20.7%	68,179	231,784	44,499	19.2%
<b>Total Expenditures</b>	<b>2,029,337</b>	<b>1,280,235</b>	<b>63.1%</b>	<b>3,030,950</b>	<b>6,986,429</b>	<b>2,648,810</b>	<b>37.9%</b>	<b>3,697,480</b>	<b>7,025,524</b>	<b>2,842,736</b>	<b>40.5%</b>
<b>Ending Fund Balance</b>	<b>3,106,750</b>	<b>3,692,160</b>		<b>3,793,916</b>	<b>(145,532)</b>	<b>3,764,505</b>	-2586.7%	<b>3,237,406</b>	<b>(2,649,191)</b>	<b>746,150</b>	-28.2%
<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 April 30, 2021

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due from Other Funds	<u>23,760,850</u>	Beginning Balance	(6,759,572)
<b>Total Assets</b>	<u><u>23,760,850</u></u>	Revenues	(40,532,245)
		Expenditures	<u>23,530,967</u>
		<b>Total Fund Balance</b>	<u>(23,760,850)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(23,760,850)</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	57,660,344	Accounts Payable	<u>(1,635,858)</u>
Due From Other Funds	<u>37,605,261</u>	<b>Total Liabilities</b>	(1,635,858)
<b>Total Assets</b>	<u><u>95,265,605</u></u>	Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(40,033,512)
		Expenditures	<u>50,273,822</u>
		<b>Total Fund Balance</b>	<u>(93,629,747)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(95,265,605)</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	23,530,967	56.8%	37,231,568	40,704,000	28,129,801	69.1%	43,324,491	39,518,221	36,891,383	93.4%
<b>Total Expenditures</b>	<b>41,397,110</b>	<b>23,530,967</b>	<b>56.8%</b>	<b>37,231,568</b>	<b>40,704,000</b>	<b>28,129,801</b>	<b>69.1%</b>	<b>43,324,491</b>	<b>39,518,221</b>	<b>36,891,383</b>	<b>93.4%</b>
<b>Ending Fund Balance</b>	<b>6,759,572</b>	<b>23,760,850</b>		<b>6,759,572</b>	<b>4,180,415</b>	<b>15,856,633</b>		<b>4,180,415</b>	<b>9,459,699</b>	<b>10,607,788</b>	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	45,966		358,668	-	349,399		71,337	-	64,150	
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	-	1,662,557		10,149,706	-	7,238,929		16,609,998	-	9,831,127	
<b>Total Revenues</b>	<b>42,500,000</b>	<b>40,033,512</b>	<b>94.2%</b>	<b>71,174,270</b>	<b>46,698,394</b>	<b>7,588,328</b>	<b>16.2%</b>	<b>107,044,309</b>	<b>50,000,000</b>	<b>39,520,277</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	47,135,144	96.4%	61,667,477	47,216,836	36,937,966	78.2%	53,010,838	50,000,000	29,532,054	59.1%
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	
<b>Total Expenditures</b>	<b>48,872,732</b>	<b>50,273,822</b>	<b>102.9%</b>	<b>64,928,678</b>	<b>47,216,836</b>	<b>40,831,169</b>	<b>86.5%</b>	<b>56,280,019</b>	<b>50,000,000</b>	<b>32,495,170</b>	<b>65.0%</b>
<b>Ending Fund Balance</b>	<b>97,497,325</b>	<b>93,629,747</b>		<b>103,870,057</b>	<b>97,106,023</b>	<b>64,381,624</b>		<b>97,624,465</b>	<b>46,860,175</b>	<b>53,885,282</b>	

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

Fund Balance	
Beginning Balance	-
Revenues	(40,295,918)
Expenditures	<u>40,295,918</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	790	Due To Other Funds	(20,467,936)
Accounts Receivable	3,336	Accounts Payable	(604,064)
Inventory	5,208,392	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>	(132,054,176)
<b>Total Assets</b>	<u><u>44,695,594</u></u>	Fund Balance	
		Beginning Balance	71,752,896
		Revenues	(25,243,910)
		Expenditures	<u>40,849,596</u>
		<b>Total Fund Balance</b>	<u>87,358,582</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(44,695,594)</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	9,313,821	94.3%	10,257,913	11,900,000	9,704,227	81.5%	10,982,285	9,500,000	10,435,859	109.9%
4300	Federal Direct Reimbursements	2,620,000	1,986,736	75.8%	2,630,996	2,620,000	1,977,143	75.5%	2,621,896	2,600,000	1,970,128	75.8%
5210	Operating Transfers In	49,783,010	28,995,360	58.2%	38,456,577	49,334,000	28,148,039	57.1%	38,116,196	48,160,691	34,153,605	70.9%
<b>Total Revenues</b>		<b>62,281,213</b>	<b>40,295,918</b>	<b>64.7%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>39,829,409</b>	<b>62.4%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>46,559,593</b>	<b>77.3%</b>
<b>Debt Service Expenditures</b>												
5100	Debt Service	62,281,213	40,295,918	64.7%	51,345,486	63,854,000	39,829,409	62.4%	51,720,377	60,260,691	46,559,593	77.3%
<b>Total Expenditures</b>		<b>62,281,213</b>	<b>40,295,918</b>	<b>64.7%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>39,829,409</b>	<b>62.4%</b>	<b>51,720,377</b>	<b>60,260,691</b>	<b>46,559,593</b>	<b>77.3%</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	1,208	0.7%	91,665	120,000	89,207	74.3%	170,812	100,000	138,710	138.7%
1600	Food Sales	10,950,000	11,548	0.1%	2,325,026	4,600,000	2,296,576	49.9%	3,023,797	4,500,000	2,590,914	57.6%
1900	Local Contributions	2,273,000	18,714	0.8%	20,939	50,000	20,974	41.9%	(13,663)	71,943	33,178	46.1%
3200	State Grants	530,000	483,703	91.3%	488,430	-	-		499,313	-	-	
3900	On-Behalf Payments	-	3,907,603		4,516,282	-	10,265,603		4,346,901	4,550,566	3,314,706	72.8%
4500	Federal Grants Through State	59,021,416	20,821,134	35.3%	48,017,229	66,505,906	45,456,784	68.3%	54,592,235	70,972,222	51,935,294	73.2%
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>72,954,416</b>	<b>25,243,910</b>	<b>34.6%</b>	<b>61,647,180</b>	<b>71,275,906</b>	<b>58,129,144</b>	<b>81.6%</b>	<b>69,007,812</b>	<b>80,204,731</b>	<b>58,012,801</b>	<b>72.3%</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	75,636,839	37,925,193	50.1%	73,547,976	102,516,150	55,062,869	53.7%	68,543,925	94,352,273	45,800,427	48.5%
5100	Debt Service	-	-		-	-	-		-	1,113,962	-	0.0%
5200	Operating Transfers Out	4,062,000	2,924,403	72.0%	4,079,674	3,840,000	3,120,002	81.3%	3,643,278	6,924,529	2,746,787	
<b>Total Expenditures</b>		<b>79,698,839</b>	<b>40,849,596</b>	<b>51.3%</b>	<b>77,627,650</b>	<b>106,356,150</b>	<b>58,182,871</b>	<b>54.7%</b>	<b>72,187,203</b>	<b>102,390,764</b>	<b>48,547,214</b>	<b>47.4%</b>
<b>Ending Fund Balance</b>		<b>(78,497,319)</b>	<b>(87,358,582)</b>		<b>(71,752,896)</b>	<b>(90,852,670)</b>	<b>(55,826,153)</b>		<b>(55,772,426)</b>	<b>(74,779,068)</b>	<b>(43,127,447)</b>	

As of April 30, 2021

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

Assets		Liabilities	
Due From Other Funds	591,067	Accounts Payable	(121)
Deferred Outflows - Pension Contributions	<u>20,459</u>	Unfunded Pension Liability	(94,665)
<b>Total Assets</b>	<b><u>611,526</u></b>	Deferred Inflows - Pension Investments	<u>(14,648)</u>
		<b>Total Liabilities</b>	<b>(109,435)</b>
		Fund Balance	
		Beginning Balance	(525,556)
		Revenues	(27,140)
		Expenditures	<u>50,605</u>
		<b>Total Fund Balance</b>	<b><u>(502,091)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(611,526)</u></b>

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	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	-	-		67	-	67		7,034	7,034	5,946	84.5%
3200 State Grants	290,000	625	0.2%	134,664	18,181	134,664	740.7%	269,163	269,163	216,357	80.4%
3900 On-Behalf Payments	-	26,515		30,087	-	23,146		24,521	38,474	29,697	77.2%
<b>Total Revenues</b>	<b>290,000</b>	<b>27,140</b>	<b>9.4%</b>	<b>164,818</b>	<b>18,181</b>	<b>157,877</b>	<b>868.4%</b>	<b>300,718</b>	<b>314,671</b>	<b>252,000</b>	<b>80.1%</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	50,605	5.6%	130,385	600,562	108,698	18.1%	(435,894)	730,339	100,473	13.8%
<b>Total Expenditures</b>	<b>904,410</b>	<b>50,605</b>	<b>5.6%</b>	<b>130,385</b>	<b>600,562</b>	<b>108,698</b>	<b>18.1%</b>	<b>(435,894)</b>	<b>730,339</b>	<b>100,473</b>	<b>13.8%</b>
<b>Ending Fund Balance</b>	<b>(88,854)</b>	<b>502,091</b>		<b>525,556</b>	<b>(91,258)</b>	<b>540,302</b>		<b>491,123</b>	<b>(661,158)</b>	<b>(93,963)</b>	

As of April 30, 2021

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

Assets		Liabilities	
Deferred Outflows - Pension Contributions	<u>2,842</u>	Due To Other Funds	(15,861)
<b>Total Assets</b>	<u><u>2,842</u></u>	Unfunded Pension Liability	(13,145)
		Deferred Inflows - Pension Investments	<u>(2,034)</u>
		<b>Total Liabilities</b>	(31,040)
		Fund Balance	
		Beginning Balance	(48,515)
		Revenues	(6,124)
		Expenditures	<u>82,837</u>
		<b>Total Fund Balance</b>	<u>28,198</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,842)</u></u>

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	%
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	15,033	3,638	24.2%	24,415	23,639	23,639	100.0%	18,892	23,000	10,935	47.5%
1900 Local Contributions	-	-		27,440	27,440	27,295	99.5%	39,084	39,084	28,819	73.7%
3900 On-Behalf Payments	-	2,486		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>6,124</b>	<b>5.6%</b>	<b>147,647</b>	<b>146,079</b>	<b>50,934</b>	<b>34.9%</b>	<b>154,388</b>	<b>163,945</b>	<b>41,679</b>	<b>25.4%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>48,515</b>	<b>48,515</b>	<b>100.0%</b>	<b>58,098</b>	<b>58,098</b>	<b>58,098</b>	<b>100.0%</b>	<b>45,018</b>	<b>45,018</b>	<b>45,018</b>	<b>100.0%</b>
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	95,130	75,022	78.9%	107,919	109,352	107,671	98.5%	105,421	113,162	103,970	91.9%
2200 Instructional Staff Support	51,308	-	0.0%	18,328	69,636	18,328	26.3%	14,980	65,704	14,555	22.2%
3300 Community Services	24,448	7,815	32.0%	30,983	24,953	15,289	61.3%	20,907	29,861	14,204	47.6%
<b>Total Expenditures</b>	<b>170,886</b>	<b>82,837</b>	<b>48.5%</b>	<b>157,230</b>	<b>203,941</b>	<b>141,287</b>	<b>69.3%</b>	<b>141,308</b>	<b>208,727</b>	<b>132,729</b>	<b>63.6%</b>
<b>Ending Fund Balance</b>	<b>(12,338)</b>	<b>(28,198)</b>		<b>48,515</b>	<b>236</b>	<b>(32,256)</b>		<b>58,098</b>	<b>236</b>	<b>(46,032)</b>	

As of April 30, 2021

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

Assets		Liabilities	
Cash	317,080	Due To Other Funds	(12,190)
Deferred Outflows - Pension Contributions	<u>16,981</u>	Unfunded Pension Liabilities	(78,573)
<b>Total Assets</b>	<b><u>334,061</u></b>	Deferred Inflows - Pension Investments	<u>(12,158)</u>
		<b>Total Liabilities</b>	<b>(102,921)</b>
		Fund Balance	
		Beginning Balance	(227,196)
		Revenues	(98,056)
		Expenditures	<u>94,112</u>
		<b>Total Fund Balance</b>	<b><u>(231,140)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(334,061)</u></b>

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	%
<b>Adult Education Enterprise Fund</b>											
<b>Adult Education Revenues</b>											
1500 Interest Income	195	230	117.9%	3,527	3,527	3,459	98.1%	5,158	5,158	4,070	78.9%
1800 Daycare Fees	71,053	79,620	112.1%	135,334	135,334	111,429	82.3%	183,017	213,768	172,055	80.5%
3900 On-Behalf Payments	-	18,206		21,017	-	-		31,525	31,625	21,421	67.7%
<b>Total Revenues</b>	<b>71,248</b>	<b>98,056</b>	<b>137.6%</b>	<b>159,878</b>	<b>138,862</b>	<b>114,888</b>	<b>82.7%</b>	<b>219,700</b>	<b>250,551</b>	<b>197,546</b>	<b>78.8%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>227,196</b>	<b>227,196</b>	<b>100.0%</b>	<b>277,256</b>	<b>277,256</b>	<b>277,256</b>	<b>100.0%</b>	<b>233,708</b>	<b>233,708</b>	<b>233,708</b>	<b>100.0%</b>
<b>Adult Education Expenditures</b>											
1100 Instruction	-	-		-	170	-	0.0%	2,211	2,211	1,561	70.6%
2200 Instructional Staff Support	367,194	89,112	24.3%	204,938	408,669	82,373	20.2%	168,941	475,080	114,002	24.0%
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>372,194</b>	<b>94,112</b>	<b>25.3%</b>	<b>209,938</b>	<b>413,839</b>	<b>87,373</b>	<b>21.1%</b>	<b>176,152</b>	<b>482,290</b>	<b>120,563</b>	<b>25.0%</b>
<b>Ending Fund Balance</b>	<b>(73,750)</b>	<b>231,140</b>		<b>227,196</b>	<b>2,279</b>	<b>304,771</b>		<b>277,256</b>	<b>1,969</b>	<b>310,691</b>	

As of April 30, 2021

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

Assets		Liabilities	
Due from Other Funds	379,478	Accounts Payable	(1,302)
Accounts Receivable	12,084	Unfunded Pension Liabilities	(1,232,108)
Deferred Outflows - Pension Contributions	<u>266,282</u>	Deferred Inflows - Pension Investments	<u>(190,652)</u>
<b>Total Assets</b>	<b><u><u>657,844</u></u></b>	<b>Total Liabilities</b>	<b>(1,424,062)</b>
		Fund Balance	
		Beginning Balance	759,506
		Revenues	(61,134)
		Expenditures	<u>67,846</u>
		<b>Total Fund Balance</b>	<b><u>766,218</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(657,844)</u></u></b>

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

**Trust Fund (7000) Balance Sheet**

Assets		Liabilities	
Cash	627,463	Accounts Payable	<u>(19,454)</u>
Investments	<u>1,624,929</u>	<b>Total Liabilities</b>	<b>(19,454)</b>
<b>Total Assets</b>	<b><u><u>2,252,392</u></u></b>	Fund Balance	
		Beginning Balance	(1,989,673)
		Revenues	(459,259)
		Expenditures	<u>215,994</u>
		<b>Total Fund Balance</b>	<b><u>(2,232,938)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(2,252,392)</u></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>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	42,394	54,741	129.1%	527,420	506,076	544,446	107.6%	742,039	885,286	664,892	75.1%
3900 On-Behalf Payments	-	6,393		103,227	-	253,226		219,651	179,135	120,631	67.3%
<b>Total Revenues</b>	<b>42,394</b>	<b>61,134</b>	<b>144.2%</b>	<b>630,647</b>	<b>506,076</b>	<b>797,672</b>	<b>157.6%</b>	<b>961,690</b>	<b>1,064,421</b>	<b>785,522</b>	<b>73.8%</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	232,038	67,846	29.2%	602,859	667,932	656,676	98.3%	684,825	1,254,746	762,934	60.8%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	22,906	68.5%
<b>Total Expenditures</b>	<b>232,038</b>	<b>67,846</b>	<b>29.2%</b>	<b>602,859</b>	<b>667,932</b>	<b>656,676</b>	<b>98.3%</b>	<b>707,731</b>	<b>1,288,173</b>	<b>785,840</b>	<b>61.0%</b>
<b>Ending Fund Balance</b>	<b>(949,150)</b>	<b>(766,218)</b>		<b>(759,506)</b>	<b>(949,150)</b>	<b>(646,299)</b>		<b>(787,294)</b>	<b>(1,265,006)</b>	<b>(1,041,571)</b>	
<b>Trust Funds</b>											
<b>Trust Revenues</b>											
1500 Interest Income	335,593	335,593	100.0%	(82,100)	(84,601)	(144,172)	170.4%	122,579	1,902	1,207	63.4%
1900 Local Contributions	135,996	123,666	90.9%	377,564	381,684	339,224	88.9%	986,359	1,407,635	391,410	27.8%
<b>Total Revenues</b>	<b>471,589</b>	<b>459,259</b>	<b>97.4%</b>	<b>295,464</b>	<b>297,083</b>	<b>195,052</b>	<b>65.7%</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	2,461,263	215,994	8.8%	637,641	2,339,630	561,015	24.0%	1,058,715	1,593,372	913,412	57.3%
<b>Total Expenditures</b>	<b>2,461,263</b>	<b>215,994</b>	<b>8.8%</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>(1)</b>	<b>2,232,938</b>		<b>1,989,673</b>	<b>289,303</b>	<b>1,965,887</b>		<b>2,331,850</b>	<b>2,097,791</b>	<b>1,760,831</b>	