

Monthly Financial Report
Through May 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	525,408,458	530,248,112	100.9%	502,604,410	510,274,442	502,581,548	98.5%	480,070,360	479,871,736	479,544,262	99.9%
Occupational Taxes	165,848,315	141,925,652	85.6%	156,348,315	174,043,000	127,047,705	73.0%	165,754,818	170,493,750	135,039,954	79.2%
Other Taxes	56,269,662	54,379,264	96.6%	54,014,453	59,156,507	48,907,735	82.7%	56,671,550	55,574,828	49,031,960	88.2%
Local Grants	7,408,989	3,192,710	43.1%	4,143,024	5,186,072	3,489,568	67.3%	5,613,192	6,885,592	3,908,329	56.8%
State Sources											
SEEK Program	222,845,314	206,583,822	92.7%	225,684,013	232,487,382	207,418,269	89.2%	247,934,805	242,117,316	225,517,306	93.1%
Other State Revenues	366,310,520	350,926,348	95.8%	369,660,335	342,236,198	334,259,152	97.7%	349,864,756	345,257,905	323,763,012	93.8%
KSFCC Allocation	9,878,203	9,313,821	94.3%	10,257,913	11,900,000	10,230,181	86.0%	10,982,285	9,500,000	10,954,807	115.3%
Federal Grants	534,336,658	111,620,632	20.9%	137,930,824	162,094,934	116,149,882	71.7%	139,838,556	158,816,229	113,392,978	71.4%
Interest	1,698,850	1,305,384	76.8%	4,799,457	5,040,324	3,290,760	65.3%	7,772,462	3,122,059	5,100,092	163.4%
Other Sources	120,517,651	92,959,804	77.1%	132,193,786	118,530,995	61,439,266	51.8%	169,388,256	118,734,617	97,997,063	82.5%
Total Revenues	2,010,522,620	1,502,455,549	74.7%	1,597,636,530	1,620,949,853	1,414,814,064	87.3%	1,633,891,040	1,590,374,032	1,444,249,764	90.8%
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	925,336,959	762,155,226	82.4%	774,344,474	784,416,331	721,025,544	91.9%	764,451,784	802,540,466	701,307,758	87.4%
2100 Student Support	110,163,108	77,571,348	70.4%	76,476,936	76,285,851	68,127,949	89.3%	68,161,539	68,895,917	61,902,114	89.8%
2200 Instructional Staff Support	373,045,243	126,130,912	33.8%	150,445,455	165,116,080	131,596,210	79.7%	141,048,899	148,501,423	129,126,767	87.0%
2300 District Administration	8,765,874	6,599,072	75.3%	7,507,701	7,363,619	6,513,267	88.5%	6,814,225	7,005,482	5,548,462	79.2%
2400 School Administration	126,421,335	107,341,845	84.9%	115,535,838	117,811,452	105,353,767	89.4%	115,027,171	115,233,880	100,787,624	87.5%
2500 Business Support	67,142,593	38,362,758	57.1%	52,348,395	65,467,773	40,308,843	61.6%	45,822,234	52,021,847	38,365,545	73.7%
2600 Plant Operations & Maintenance	149,342,746	97,308,039	65.2%	116,147,008	135,877,074	102,747,603	75.6%	117,438,367	133,430,860	103,487,175	77.6%
2700 Transportation	79,065,082	61,868,112	78.2%	85,480,460	90,572,538	80,114,233	88.5%	89,192,089	92,221,195	79,626,305	86.3%
2900 Other Instruction Support	-	22,631		-	41,422	20,506	49.5%	47,026	35,237	58,735	166.7%
3100 Food Service	75,700,511	36,532,191	48.3%	73,668,458	102,586,283	60,777,466	59.2%	68,566,041	94,560,825	59,920,046	63.4%
3200 Daycare Operations	904,410	58,401	6.5%	130,385	600,562	123,432	20.6%	(435,894)	730,339	117,105	16.0%
3300 Community Services	23,861,820	15,681,382	65.7%	11,341,429	17,329,502	9,969,784	57.5%	12,182,203	14,006,524	3,429,836	24.5%
4600 Site Improvement	50,266,507	52,660,069	104.8%	63,115,947	48,711,267	42,784,305	87.8%	54,171,849	51,327,468	37,940,721	73.9%
5100 Debt Service	62,281,213	54,679,847	87.8%	51,664,316	63,854,000	51,317,753	80.4%	52,217,444	61,374,653	51,914,643	84.6%
5200 Operating Transfers Out	69,520,717	51,464,201	74.0%	61,791,685	57,543,099	53,491,855	93.0%	65,909,015	60,061,040	59,969,984	99.8%
5300 Contingency	38,077,968	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	2,159,896,085	1,488,436,035	68.9%	1,639,998,487	1,790,997,994	1,474,272,516	82.3%	1,600,613,992	1,755,135,563	1,433,502,821	81.7%
Ending Fund Balance	1,597,963	164,990,942		150,971,428	23,285,244	133,874,933		193,333,385	(4,705,194)	170,803,280	

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	287,325,039	Due To Other Funds	(108,377,717)
Investments	16,053,600	Accounts Payable	(2,606,058)
Accounts Receivable	64,395	Accrued Expenditures	<u>(125,827,659)</u>
Due From Other Funds	96,341,879		
Inventory	<u>4,257,430</u>	Total Liabilities	(236,811,434)
Total Assets	<u><u>404,042,343</u></u>	Fund Balance	
		Beginning Balance	(94,647,544)
		Revenues	(1,194,742,349)
		Expenditures	<u>1,122,158,984</u>
		Total Fund Balance	<u>(167,230,909)</u>
		Total Liabilities and Fund Balance	<u><u>(404,042,343)</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	489,814,154	101.0%	462,895,650	469,774,442	462,872,788	98.5%	442,127,249	440,553,515	441,601,151	100.2%	
1115 Delinquent Property Taxes	5,000,000	3,753,831	75.1%	4,001,458	5,200,000	3,120,639	60.0%	5,228,894	4,900,000	3,477,062	71.0%	
1117 Motor Vehicle Taxes	29,101,954	28,313,836	97.3%	28,716,415	31,360,593	25,246,935	80.5%	30,034,314	30,721,921	25,863,975	84.2%	
1119 Franchise Taxes	13,837,708	14,513,682	104.9%	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	141,925,652	85.6%	156,348,315	174,043,000	127,047,705	73.0%	165,754,818	170,493,750	135,039,954	79.2%	
1191 Omitted Property Taxes	5,600,000	4,918,181	87.8%	5,182,110	7,000,000	4,425,692	63.2%	7,040,147	6,000,000	5,322,728	88.7%	
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	234,450	46.2%	508,252	478,500	275,691	57.6%	
1510 Interest Income	1,100,000	843,147	76.6%	4,395,350	5,000,000	2,915,691	58.3%	7,371,642	3,015,000	4,844,375	160.7%	
1900 Other Local Revenues	4,556,000	1,651,505	36.2%	4,563,988	4,503,000	1,590,762	35.3%	4,528,431	4,323,300	1,557,686	36.0%	
3111 State SEEK Revenues	210,091,160	193,829,668	92.3%	225,684,013	232,487,382	207,418,269	89.2%	247,934,805	242,117,316	225,517,306	93.1%	
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	1,363,177	75.7%	1,806,283	1,796,000	1,353,354	75.4%	1,796,614	1,893,000	1,346,424	71.1%	
3900 On-Behalf Payments	319,502,121	305,468,149	95.6%	320,133,152	298,211,921	280,739,188	94.1%	302,352,879	298,211,921	284,137,570	95.3%	
4100 Unrestricted Federal Revenues	6,500	14,013	215.6%	6,256	10,000	6,256	62.6%	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	5,971,730	96.8%	6,038,990	5,498,897	5,174,010	94.1%	
Total Revenues	1,251,091,860	1,194,742,349	95.5%	1,236,914,459	1,251,671,441	1,139,057,927	91.0%	1,235,111,294	1,222,193,027	1,148,536,937	94.0%	
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	448,370,254	416,236,295	92.8%	445,037,645	445,248,514	425,361,873	95.5%	446,197,933	456,268,740	412,293,853	90.4%
0200 Employee Benefits	249,288,466	228,372,850	91.6%	244,182,863	236,841,221	215,750,318	91.1%	235,638,848	232,702,805	216,380,353	93.0%
0300 Professional/Technical Services	325,378	89,791	27.6%	252,959	456,594	237,508	52.0%	351,228	543,857	292,542	53.8%
0400 Property Services	1,113,130	298,622	26.8%	347,660	499,797	314,891	63.0%	317,451	399,344	282,404	70.7%
0500 Other Purchased Services	1,102,234	80,863	7.3%	421,158	654,408	388,579	59.4%	723,727	987,837	633,989	64.2%
0600 Supplies	21,057,751	6,427,061	30.5%	5,376,111	16,261,389	6,953,678	42.8%	8,367,599	14,740,971	7,266,548	49.3%
0700 Property	7,671,367	3,789,165	49.4%	5,488,614	6,870,937	4,933,106	71.8%	4,711,455	6,337,233	4,121,783	65.0%
0800 Miscellaneous	797,898	402,207	50.4%	454,853	527,457	433,579	82.2%	467,744	555,347	438,805	79.0%
1100 Instruction	729,726,478	655,696,854	89.9%	701,561,863	707,360,317	654,373,532	92.5%	696,775,985	712,536,135	641,710,277	90.1%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	51,462,130	45,328,313	88.1%	45,175,457	47,281,565	42,228,146	89.3%	40,349,730	41,660,690	36,756,503	88.2%
0200 Employee Benefits	25,487,501	23,603,731	92.6%	24,954,539	22,083,470	20,074,879	90.9%	21,522,985	21,393,220	19,949,252	93.3%
0300 Professional/Technical Services	2,341,258	1,435,724	61.3%	1,325,518	1,675,320	1,231,683	73.5%	1,853,344	1,854,006	1,374,899	74.2%
0400 Property Services	30,160	1,814	6.0%	4,931	10,554	2,972	28.2%	61,871	63,428	56,766	89.5%
0500 Other Purchased Services	182,221	40,091	22.0%	105,044	126,058	102,316	81.2%	146,622	159,366	129,966	81.6%
0600 Supplies	590,087	246,299	41.7%	238,868	503,839	187,824	37.3%	295,145	379,011	244,457	64.5%
0700 Property	92,585	62,391	67.4%	109,434	149,118	74,459	49.9%	78,607	111,587	54,237	48.6%
0800 Miscellaneous	260,188	94,354	36.3%	157,134	198,792	156,646	78.8%	25,599	29,939	24,080	80.4%
2100 Student Support	80,446,130	70,812,717	88.0%	72,070,925	72,028,715	64,058,924	88.9%	64,333,903	65,651,246	58,590,161	89.2%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	71,614,572	61,622,864	86.0%	68,457,911	78,272,744	63,836,915	81.6%	62,038,646	66,275,535	55,990,029	84.5%
0200 Employee Benefits	37,780,978	34,888,748	92.3%	37,294,825	37,493,389	29,957,014	79.9%	32,399,684	36,774,288	34,059,726	92.6%
0300 Professional/Technical Services	3,969,682	588,078	14.8%	2,147,938	3,743,972	1,811,333	48.4%	3,018,301	3,692,580	2,443,237	66.2%
0400 Property Services	320,621	118,769	37.0%	245,569	306,301	232,080	75.8%	253,453	350,211	214,286	61.2%
0500 Other Purchased Services	587,459	59,986	10.2%	325,992	557,711	321,845	57.7%	663,664	808,986	471,673	58.3%
0600 Supplies	4,499,120	188,036	4.2%	3,866,147	4,069,783	2,779,199	68.3%	3,289,164	3,560,277	2,812,438	79.0%
0700 Property	3,394,985	1,707,728	50.3%	2,996,055	4,550,618	1,845,188	40.5%	2,608,559	3,250,984	2,339,216	72.0%
0800 Miscellaneous	134,449	59,128	44.0%	78,633	153,485	60,737	39.6%	167,785	184,697	91,883	49.7%
2200 Instructional Staff Support	122,301,864	99,233,338	81.1%	115,413,070	129,148,003	100,844,312	78.1%	104,439,256	114,897,558	98,422,490	85.7%

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Administration (Superintendent, Board)											
0100 Salaries	4,524,362	3,446,741	76.2%	4,051,375	4,040,293	3,583,078	88.7%	3,562,356	3,823,129	3,077,059	80.5%
0200 Employee Benefits	2,090,747	1,975,311	94.5%	2,110,264	1,299,003	1,710,586	131.7%	1,792,274	1,293,535	1,187,193	91.8%
0300 Professional/Technical Services	1,358,819	762,278	56.1%	954,490	1,304,214	845,312	64.8%	923,979	1,359,997	815,640	60.0%
0400 Property Services	1,620	(540)	-33.3%	5,610	10,985	5,385	49.0%	22,833	24,776	21,740	87.7%
0500 Other Purchased Services	128,887	70,045	54.3%	126,338	292,215	123,534	42.3%	146,792	171,423	115,050	67.1%
0600 Supplies	418,108	33,396	8.0%	60,493	115,725	55,024	47.5%	104,555	141,812	81,773	57.7%
0700 Property	34,925	31,342	89.7%	15,767	25,321	15,452	61.0%	12,752	28,458	11,934	41.9%
0800 Miscellaneous	108,946	109,276	100.3%	103,557	146,178	101,911	69.7%	85,810	89,479	82,294	92.0%
2300 District Administration	8,666,413	6,427,850	74.2%	7,427,894	7,233,935	6,440,281	89.0%	6,651,351	6,932,609	5,392,683	77.8%
School Administration (Principal's Office)											
0100 Salaries	74,984,632	65,482,772	87.3%	71,848,371	73,561,401	66,910,129	91.0%	72,119,981	72,991,203	65,403,000	89.6%
0200 Employee Benefits	38,243,623	34,716,814	90.8%	37,682,223	32,628,251	33,151,123	101.6%	36,309,332	31,926,406	29,525,649	92.5%
0300 Professional/Technical Services	399,625	199,003	49.8%	354,953	573,619	325,336	56.7%	337,867	528,202	260,027	49.2%
0400 Property Services	621,961	327,624	52.7%	345,689	628,606	336,486	53.5%	296,435	528,279	277,978	52.6%
0500 Other Purchased Services	868,259	702,805	80.9%	822,681	1,063,914	786,461	73.9%	916,484	1,139,903	802,279	70.4%
0600 Supplies	5,611,168	1,595,554	28.4%	2,132,522	5,917,974	2,038,996	34.5%	2,509,333	5,029,029	2,324,773	46.2%
0700 Property	1,591,758	1,684,865	105.8%	1,808,502	2,852,784	1,381,048	48.4%	1,871,004	2,825,573	1,662,896	58.9%
0800 Miscellaneous	50,374	17,310	34.4%	35,414	71,029	34,799	49.0%	82,059	118,605	75,603	63.7%
2400 School Administration	122,371,400	104,726,747	85.6%	115,030,355	117,297,577	104,964,379	89.5%	114,442,495	115,087,200	100,332,205	87.2%
Business Support (Finance, Human Resources, IT)											
0100 Salaries	23,111,421	20,171,997	87.3%	22,500,678	24,053,346	19,804,569	82.3%	21,246,182	22,591,693	18,766,647	83.1%
0200 Employee Benefits	13,764,727	12,945,967	94.1%	14,217,788	14,570,355	12,198,247	83.7%	13,304,237	13,751,555	12,592,853	91.6%
0300 Professional/Technical Services	2,398,035	1,474,916	61.5%	1,317,983	1,956,605	1,044,765	53.4%	1,353,202	1,725,729	1,191,138	69.0%
0400 Property Services	519,863	111,531	21.5%	(193,137)	584,953	(333,352)	-57.0%	86,130	595,746	82,809	13.9%
0500 Other Purchased Services	5,139,358	(868,151)	-16.9%	5,274,420	5,329,586	3,062,851	57.5%	3,793,148	6,126,012	1,867,343	30.5%
0600 Supplies	2,995,137	1,093,698	36.5%	3,932,858	3,005,241	2,362,598	78.6%	2,143,172	2,515,019	1,336,027	53.1%
0700 Property	14,914,914	(167,499)	-1.1%	4,377,126	15,014,847	1,567,098	10.4%	3,083,721	3,052,031	1,792,128	58.7%
0800 Miscellaneous	203,417	29,980	14.7%	352,781	398,903	186,852	46.8%	171,645	392,853	165,297	42.1%
2500 Business Support	63,046,872	34,792,440	55.2%	51,780,497	64,913,835	39,893,627	61.5%	45,181,437	50,750,638	37,794,241	74.5%

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)											
0100 Salaries	52,055,974	41,897,696	80.5%	48,205,952	54,109,964	42,966,236	79.4%	48,942,750	51,527,074	43,632,967	84.7%
0200 Employee Benefits	25,904,541	20,942,041	80.8%	23,742,199	26,178,901	21,053,119	80.4%	23,335,643	24,529,642	20,952,909	85.4%
0300 Professional/Technical Services	593,862	123,424	20.8%	617,499	969,103	599,428	61.9%	1,436,701	1,595,763	962,971	60.3%
0400 Property Services	21,424,938	9,058,841	42.3%	18,223,471	24,588,377	15,095,528	61.4%	16,819,348	24,522,132	14,210,886	58.0%
0500 Other Purchased Services	1,706,986	(128,750)	-7.5%	(370,945)	1,704,813	(506,418)	-29.7%	699,463	2,280,327	568,582	24.9%
0600 Supplies	24,084,653	11,286,420	46.9%	22,491,993	23,705,144	20,570,377	86.8%	22,555,732	25,449,007	20,026,734	78.7%
0700 Property	3,405,803	1,599,601	47.0%	2,009,372	3,267,570	1,843,892	56.4%	2,461,885	3,151,392	2,145,709	68.1%
0800 Miscellaneous	187,117	107,787	57.6%	119,000	155,178	111,966	72.2%	108,292	118,040	104,135	88.2%
2600 Plant Operations & Maintenance	129,363,874	84,887,061	65.6%	115,038,541	134,679,051	101,734,128	75.5%	116,359,814	133,173,376	102,604,894	77.0%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	35,799,873	32,395,328	90.5%	45,230,780	47,816,244	43,107,538	90.2%	47,518,878	48,323,401	43,404,166	89.8%
0200 Employee Benefits	20,793,205	16,778,412	80.7%	22,876,194	19,033,354	20,245,269	106.4%	23,354,992	18,676,256	19,847,369	106.3%
0300 Professional/Technical Services	151,747	55,762	36.7%	(457,659)	133,326	(156,042)	-117.0%	(1,234,944)	124,592	(839,322)	-673.7%
0400 Property Services	69,321	43,465	62.7%	56,620	106,711	53,872	50.5%	32,432	58,444	29,637	50.7%
0500 Other Purchased Services	3,906,996	3,288,461	84.2%	3,270,492	3,140,868	2,962,442	94.3%	3,652,458	5,717,125	3,457,381	60.5%
0600 Supplies	8,778,970	3,119,344	35.5%	7,632,641	8,971,737	7,485,670	83.4%	9,523,459	9,760,344	9,053,066	92.8%
0700 Property	5,489,919	4,103,887	74.8%	5,826,230	10,759,735	5,852,223	54.4%	4,452,051	7,347,846	3,315,445	45.1%
0800 Miscellaneous	344,900	36,863	10.7%	53,805	91,115	53,410	58.6%	61,273	188,836	42,468	22.5%
2700 Transportation	75,334,931	59,821,523	79.4%	84,489,103	90,053,089	79,604,382	88.4%	87,360,599	90,196,845	78,310,211	86.8%
Other Instructional Support (Teacherpreneur)											
0100 Salaries	-	-		-	-	-		44,772	33,966	39,590	116.6%
0200 Employee Benefits	-	-		-	-	-		2,254	1,271	2,007	157.9%
2900 Other Instruction Support	-	-		-	-	-		47,026	35,237	41,597	118.0%
Food Service (School Cafeteria Operation)											
0100 Salaries	70,133	61,702	88.0%	65,487	70,133	56,827	81.0%	-	-	2,007	
0200 Employee Benefits	9,210	21,668	235.3%	32,149	-	19,921		-	-	-	
0800 Miscellaneous	23,000	(71)		22,846	-	-		22,116	-	-	
3100 Food Service	102,343	83,299	81.4%	120,482	70,133	76,748	109.4%	22,116	-	2,007	

	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	1,492,425	71.6%	1,920,453	2,493,276	1,798,225	72.1%	1,864,606	2,160,256	1,811,688	83.9%
0200 Employee Benefits	1,098,292	1,033,765	94.1%	1,100,455	1,095,632	931,135	85.0%	1,019,439	1,076,070	987,450	91.8%
0300 Professional/Technical Services	10,924	369	3.4%	9,455	13,926	9,455	67.9%	4,709	6,337	4,709	74.3%
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	815	7.6%	5,951	10,223	5,951	58.2%	11,375	14,279	7,939	55.6%
0600 Supplies	26,003	3,304	12.7%	7,357	16,535	7,311	44.2%	23,135	29,587	12,829	43.4%
0700 Property	14,117	5,941	42.1%	3,193	11,114	3,193	28.7%	21,160	23,111	20,505	88.7%
0800 Miscellaneous	12,000	-	0.0%	2,251	10,611	2,251	21.2%	9,801	15,063	6,348	42.1%
3300 Community Services	3,259,761	2,536,619	77.8%	3,051,005	3,655,207	2,759,409	75.5%	2,954,225	3,326,278	2,851,468	85.7%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	888,033	768,795	86.6%	895,975	898,471	787,511	87.7%	696,078	762,459	613,313	80.4%
0200 Employee Benefits	452,732	427,009	94.3%	458,260	342,251	334,729	97.8%	335,557	351,862	319,350	90.8%
0300 Professional/Technical Services	4,145	1,645	39.7%	64,444	186,782	64,274	34.4%	100,915	165,830	46,615	28.1%
0400 Property Services	1,631	46	2.8%	453	1,982	453	22.9%	618	1,000	574	57.4%
0500 Other Purchased Services	13,300	4,221	31.7%	5,150	13,300	4,889	36.8%	11,988	14,469	9,176	63.4%
0600 Supplies	23,424	10,693	45.6%	14,444	17,766	13,086	73.7%	12,198	24,384	11,122	45.6%
0700 Property	7,759	4,184	53.9%	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%
4300 Architectural & Engineering	1,393,775	1,218,485	87.4%	1,448,470	1,494,431	1,209,950	81.0%	1,161,011	1,327,468	1,002,755	75.5%
5200 Operating Transfers Out	1,787,406	1,922,051	107.5%	6,625,439	2,005,125	1,819,621	90.7%	5,138,831	2,036,994	2,107,805	103.5%
5300 Contingency	38,077,968	-	0.0%	-	57,421,141	-	0.0%	-	53,188,406	-	0.0%
Total Expenditures	1,375,879,214	1,122,158,984	81.6%	1,274,057,644	1,387,360,557	1,157,779,292	83.5%	1,244,868,049	1,349,139,990	1,129,162,793	83.7%
Ending Fund Balance	(30,139,810)	167,230,909		94,647,544	(3,898,387)	113,069,365		131,790,729	14,600,522	160,921,628	

As of May 31, 2021

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	37,226,163	Accounts Payable	(1,141,224)
Accounts Receivable	<u>71,928</u>	Due To Other Funds	<u>(65,350,975)</u>
Total Assets	<u><u>37,298,090</u></u>	Total Liabilities	(66,492,199)
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(133,706,830)
		Expenditures	<u>174,522,740</u>
		Total Fund Balance	<u>29,194,109</u>
		Total Liabilities and Fund Balance	<u><u>(37,298,090)</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	13,678	9,855	72.1%	32,347	1,397	25,124	1798.4%	30,934	-	27,380		
1700 Student Fees	11,882	235	2.0%	595	68,383	595	0.9%	24,481	-	24,481		
1900 Local Grants and Contributions	7,185,806	2,836,412	39.5%	3,429,761	4,475,407	2,821,153	63.0%	4,216,634	5,067,758	3,159,367	62.3%	
3111 State SEEK Revenues	12,754,154	12,754,154	100.0%	-	-	-		-	-	-		
3200 State Grants	35,785,499	30,797,457	86.1%	33,974,387	33,565,096	31,947,947	95.2%	31,675,824	31,411,615	25,558,501	81.4%	
4300 Direct Federal Grants	878,078	702,027	80.0%	1,256,286	15,695,057	1,029,990	6.6%	2,231,614	15,108,257	1,691,936	11.2%	
4500 Federal Grants Through State	465,834,115	82,568,497	17.7%	80,155,499	74,593,805	63,794,227	85.5%	74,290,824	69,471,222	53,885,162	2.4%	
4700 Federal Grants Thru Intermediary	1,192,111	679,055	57.0%	757,185	631,688	545,460	86.3%	731,650	664,528	512,722	8108.8%	
4810 Medicaid Reimbursement	3,956,069	1,432,087	36.2%	1,895,472	2,048,478	1,355,951	66.2%	1,961,865	-	1,651,850		
5210 Operating Transfers In	1,927,052	1,927,051	100.0%	1,824,621	2,454,264	1,824,621	74.3%	2,070,995	252,054	2,070,935	655.4%	
Total Revenues	529,538,444	133,706,830	25.2%	123,326,153	133,533,575	103,345,068	77.4%	117,234,821	121,975,434	88,582,334	72.6%	
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	193,362,256	104,840,420	54.2%	69,084,359	74,357,503	62,985,539	84.7%	63,254,041	81,840,472	55,312,059	67.6%	
2100 Student Support	29,716,978	6,758,631	22.7%	4,406,011	4,257,136	4,069,024	95.6%	3,827,636	3,244,671	3,311,953	102.1%	
2200 Instructional Staff Support	250,324,877	26,797,410	10.7%	34,809,119	35,489,772	30,634,588	86.3%	36,402,816	33,029,655	30,527,467	92.4%	
2300 District Administration	99,461	171,222	172.2%	79,807	129,685	72,987	56.3%	162,874	72,873	155,779	213.8%	
2400 School Administration	4,049,935	2,615,098	64.6%	505,483	513,875	389,388	75.8%	584,676	146,680	455,419	310.5%	
2500 Business Support	4,095,721	3,570,318	87.2%	567,898	553,938	415,216	75.0%	640,797	1,271,209	571,304	44.9%	
2600 Plant Operations & Maintenance	19,870,592	12,331,345	62.1%	1,064,991	1,089,743	970,369	89.0%	1,010,374	25,700	832,902	3240.9%	
2700 Transportation	3,730,151	2,046,589	54.9%	991,357	519,450	509,851	98.2%	1,831,490	2,024,350	1,316,095	65.0%	
3300 Community Services	18,041,824	12,915,031	71.6%	7,621,800	11,309,712	6,567,338	58.1%	8,148,356	9,057,013	-	0.0%	
5200 Operating Transfers Out	13,883,301	2,454,044	17.7%	2,475,290	2,358,974	2,244,504	95.1%	2,395,712	2,933,826	1,927,768	65.7%	
Total Expenditures	537,175,096	174,522,740	32.5%	121,606,115	130,621,211	108,879,311	83.4%	118,258,772	133,855,001	101,218,804	75.6%	
Ending Fund Balance	3,985,149	(29,194,109)		11,621,801	12,814,127	4,367,520		9,901,763	(953,853)	(1,710,756)		

As of May 31, 2021

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	1,461	Accounts Payable	(64,316)
Due From Other Funds	<u>3,654,537</u>		
Total Assets	<u>3,655,998</u>	Total Liabilities	<u>(64,316)</u>
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(1,348,920)
		Expenditures	<u>1,551,154</u>
		Total Fund Balance	<u>(3,591,682)</u>
		Total Liabilities and Fund Balance	<u>(3,655,998)</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	(8,432,343)
Expenditures	<u>8,432,343</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u>-</u>

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

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year				
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%	
District Activity Funds												
District Activity Funds Revenues												
1700 Student Fees	1,260,125	1,149,362	91.2%	3,251,761	3,147,276	3,005,529	95.5%	3,941,998	3,966,135	3,471,639	87.5%	
1900 Local Grants and Contributions	82,046	199,558	243.2%	335,699	328,981	320,938	97.6%	410,199	410,199	357,552	87.2%	
Total Revenues	1,342,171	1,348,920	100.5%	3,587,460	3,476,257	3,326,467	95.7%	4,352,197	4,376,334	3,829,191	87.5%	
Non-Operating Funds												
Beginning Balance	3,793,916	3,793,916	100.0%	3,237,406	3,237,406	3,237,406	100.0%	2,582,689	2,582,689	2,582,689	100.0%	
District Activity Funds Expenditures												
1100 Instruction	1,921,057	1,461,521	76.1%	2,987,474	1,921,057	2,823,625	147.0%	3,629,301	6,793,741	3,259,528	48.0%	
2600 Plant Operations & Maintenance	108,280	89,633	82.8%	43,476	108,280	43,106	39.8%	68,179	231,784	49,379	21.3%	
Total Expenditures	2,029,337	1,551,154	76.4%	3,030,950	2,029,337	2,866,731	141.3%	3,697,480	7,025,524	3,308,908	47.1%	
Ending Fund Balance	3,106,750	3,591,682		3,793,916	4,684,326	3,697,142	78.9%	3,237,406	(2,649,191)	520,284	-19.6%	
Capital Outlay												
Capital Outlay Revenues												
3200 State Revenues	8,385,900	8,432,343	100.6%	8,432,343	8,630,000	8,432,343	97.7%	8,629,589	8,642,470	8,629,589	99.9%	
Total Revenues	8,385,900	8,432,343	100.6%	8,432,343	8,630,000	8,432,343	97.7%	8,629,589	8,642,470	8,629,589	99.9%	
Capital Outlay Expenditures												
5200 Operating Transfers Out	8,385,900	8,432,343	100.6%	8,432,343	8,630,000	8,432,343	97.7%	8,629,589	8,642,470	8,629,589	99.9%	
Total Expenditures	8,385,900	8,432,343	100.6%	8,432,343	8,630,000	8,432,343	97.7%	8,629,589	8,642,470	8,629,589	99.9%	
Ending Fund Balance	-	-		-	-	-		-	-	-		

As of May 31, 2021

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>14,476,234</u>	Beginning Balance	(6,759,572)
Total Assets	<u><u>14,476,234</u></u>	Revenues	(40,532,245)
		Expenditures	<u>32,815,583</u>
		Total Fund Balance	<u>(14,476,234)</u>
		Total Liabilities and Fund Balance	<u><u>(14,476,234)</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	53,008,687	Accounts Payable	<u>(800,282)</u>
Due From Other Funds	<u>37,114,903</u>	Total Liabilities	(800,282)
Total Assets	<u><u>90,123,590</u></u>		
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(40,033,512)
		Expenditures	<u>54,580,261</u>
		Total Fund Balance	<u>(89,323,308)</u>
		Total Liabilities and Fund Balance	<u><u>(90,123,590)</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	40,433,958	40,433,958	100.0%	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	40,533,958	40,532,245	100.0%	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	32,815,583	79.3%	37,231,568	40,704,000	34,320,791	84.3%	43,324,491	39,518,221	40,382,120	102.2%
Total Expenditures	41,397,110	32,815,583	79.3%	37,231,568	40,704,000	34,320,791	84.3%	43,324,491	39,518,221	40,382,120	102.2%
Ending Fund Balance	5,896,420	14,476,234		6,759,572	4,180,415	9,665,643		4,180,415	9,459,699	7,117,051	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	45,966		358,668	-	354,051		71,337	-	67,777	
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	-	13,667,627	
Total Revenues	42,500,000	40,033,512	94.2%	71,174,270	46,698,394	7,592,979	16.3%	107,044,309	50,000,000	43,360,404	86.7%
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	51,441,584	105.3%	61,667,477	47,216,836	41,574,355	88.0%	53,010,838	50,000,000	36,937,966	73.9%
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	
Total Expenditures	48,872,732	54,580,261	111.7%	64,928,678	47,216,836	44,516,726	94.3%	56,280,019	50,000,000	40,831,169	81.7%
Ending Fund Balance	97,497,325	89,323,308		103,870,057	97,106,023	60,700,718		97,624,465	46,860,175	49,389,410	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(54,451,947)
Expenditures	<u>54,451,947</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	(334)	Due To Other Funds	(16,024,612)
Accounts Receivable	1,935	Accounts Payable	(292,778)
Inventory	5,126,529	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	(127,299,566)
Total Assets	<u><u>44,611,206</u></u>		
		Fund Balance	
		Beginning Balance	71,752,896
		Revenues	(28,437,830)
		Expenditures	<u>39,373,294</u>
		Total Fund Balance	<u>82,688,360</u>
		Total Liabilities and Fund Balance	<u><u>(44,611,206)</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	9,313,821	94.3%	10,257,913	11,900,000	10,230,181	86.0%	10,982,285	9,500,000	10,954,807	115.3%
4300	Federal Direct Reimbursements	2,620,000	2,641,979	100.8%	2,630,996	2,620,000	2,630,996	100.4%	2,621,896	2,600,000	2,621,897	100.8%
5210	Operating Transfers In	49,783,010	42,496,147	85.4%	38,456,577	49,334,000	38,456,576	78.0%	38,116,196	48,160,691	38,116,196	79.1%
Total Revenues		62,281,213	54,451,947	87.4%	51,345,486	63,854,000	51,317,753	80.4%	51,720,377	60,260,691	51,692,900	85.8%
Debt Service Expenditures												
5100	Debt Service	62,281,213	54,451,947	87.4%	51,345,486	63,854,000	51,317,753	80.4%	51,720,377	60,260,691	51,692,900	85.8%
Total Expenditures		62,281,213	54,451,947	87.4%	51,345,486	63,854,000	51,317,753	80.4%	51,720,377	60,260,691	51,692,900	85.8%
Ending Fund Balance		-	-		-	-	-		-	-	-	
Food Service Enterprise Fund												
Food Service Revenues												
1510	Interest Income	180,000	1,208	0.7%	91,665	120,000	90,671	75.6%	170,812	100,000	154,734	154.7%
1600	Food Sales	10,950,000	17,692	0.2%	2,325,026	4,600,000	2,299,702	50.0%	3,023,797	4,500,000	2,872,770	63.8%
1900	Local Contributions	2,273,000	19,310	0.8%	20,939	50,000	22,749	45.5%	(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	-	4,318,929		4,516,282	-	11,346,193		4,346,901	4,550,566	3,660,030	80.4%
4500	Federal Grants Through State	59,856,285	23,596,987	39.4%	48,017,229	66,505,906	46,793,258	70.4%	54,592,235	70,972,222	53,029,411	74.7%
4950	Donated Commodities	-	-		3,218,157	-	-		3,408,472	-	-	
5210	Operating Transfers In	-	-		2,969,452	-	-		2,979,945	10,000	39,945	399.4%
Total Revenues		73,789,285	28,437,830	38.5%	61,647,180	71,275,906	60,552,572	85.0%	69,007,812	80,204,731	59,790,068	74.5%
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	75,598,168	36,448,891	48.2%	73,547,976	102,516,150	60,700,718	59.2%	68,543,925	94,352,273	53,127,119	56.3%
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	3,727,227	97.1%	3,643,278	6,924,529	3,246,243	
Total Expenditures		79,660,168	39,373,294	49.4%	77,627,650	106,356,150	64,427,945	60.6%	72,187,203	102,390,764	56,373,362	55.1%
Ending Fund Balance		(77,623,779)	(82,688,360)		(71,752,896)	(90,852,670)	(59,647,799)		(55,772,426)	(74,779,068)	(49,176,329)	

As of May 31, 2021

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	592,842	Accounts Payable	(4,180)
Deferred Outflows - Pension Contributions	<u>20,459</u>	Unfunded Pension Liability	(94,665)
Total Assets	<u>613,301</u>	Deferred Inflows - Pension Investments	<u>(14,648)</u>
		Total Liabilities	(113,493)
		Fund Balance	
		Beginning Balance	(525,556)
		Revenues	(32,653)
		Expenditures	<u>58,401</u>
		Total Fund Balance	<u>(499,808)</u>
		Total Liabilities and Fund Balance	<u>(613,301)</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	5,946	84.5%
3200 State Grants	290,000	3,397	1.2%	134,664	18,181	134,664	740.7%	269,163	269,163	241,325	89.7%
3900 On-Behalf Payments	-	29,256		30,087	-	25,582		24,521	38,474	32,802	85.3%
Total Revenues	290,000	32,653	11.3%	164,818	18,181	160,313	881.8%	300,718	314,671	280,073	89.0%
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	904,410	58,401	6.5%	130,385	600,562	123,432	20.6%	(435,894)	730,339	117,105	16.0%
Total Expenditures	904,410	58,401	6.5%	130,385	600,562	123,432	20.6%	(435,894)	730,339	117,105	16.0%
Ending Fund Balance	(88,854)	499,808		525,556	(91,258)	528,004		491,123	(661,158)	(82,521)	

As of May 31, 2021

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Deferred Outflows - Pension Contributions	<u>2,842</u>	Due To Other Funds	(16,440)
Total Assets	<u><u>2,842</u></u>	Accounts Payable	(488)
		Unfunded Pension Liability	(13,145)
		Deferred Inflows - Pension Investments	<u>(2,034)</u>
		Total Liabilities	(32,107)
		Fund Balance	
		Beginning Balance	(48,515)
		Revenues	(6,386)
		Expenditures	<u>84,166</u>
		Total Fund Balance	<u>29,265</u>
		Total Liabilities and Fund Balance	<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	%	
Enterprise Programs Fund												
Enterprise Programs Revenues												
1800 Daycare Fees	15,033	3,638	24.2%	24,415	23,639	23,639	100.0%	18,892	23,000	15,845	68.9%	
1900 Local Contributions	-	-		27,440	27,440	27,440	100.0%	39,084	39,084	37,009	94.7%	
3900 On-Behalf Payments	-	2,748		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	6,386	5.8%	147,647	146,079	51,079	35.0%	154,388	163,945	54,779	33.4%	
Non-Operating Funds												
Beginning Balance	48,515	48,515	100.0%	58,098	58,098	58,098	100.0%	45,018	45,018	45,018	100.0%	
Enterprise Programs Expenditures												
1100 Instruction	95,130	75,022	78.9%	107,919	109,352	107,671	98.5%	105,421	113,162	104,761	92.6%	
2200 Instructional Staff Support	51,308	-	0.0%	18,328	69,636	18,328	26.3%	14,980	65,704	14,980	22.8%	
3300 Community Services	24,448	9,144	37.4%	30,983	24,953	15,539	62.3%	20,907	29,861	17,353	58.1%	
Total Expenditures	170,886	84,166	49.3%	157,230	203,941	141,537	69.4%	141,308	208,727	137,094	65.7%	
Ending Fund Balance	(12,338)	(29,265)		48,515	236	(32,361)		58,098	236	(37,297)		

As of May 31, 2021

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	304,890	Due To Other Funds	(9,136)
Deferred Outflows - Pension Contributions	<u>16,981</u>	Unfunded Pension Liabilities	(78,573)
Total Assets	<u><u>321,871</u></u>	Deferred Inflows - Pension Investments	<u>(12,158)</u>
		Total Liabilities	(99,867)
		Fund Balance	
		Beginning Balance	(227,196)
		Revenues	(99,972)
		Expenditures	<u>105,164</u>
		Total Fund Balance	<u>(222,004)</u>
		Total Liabilities and Fund Balance	<u><u>(321,871)</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	230	117.9%	3,527	3,527	3,504	99.3%	5,158	5,158	4,619	89.6%	
1800 Adult Education Fees	71,053	79,620	112.1%	135,334	135,334	111,543	82.4%	183,017	213,768	175,454	82.1%	
3900 On-Behalf Payments	-	20,123		21,017	-	-		31,525	31,625	23,641	74.8%	
Total Revenues	71,248	99,972	140.3%	159,878	138,862	115,048	82.9%	219,700	250,551	203,715	81.3%	
Non-Operating Funds												
Beginning Balance	227,196	227,196	100.0%	277,256	277,256	277,256	100.0%	233,708	233,708	233,708	100.0%	
Adult Education Expenditures												
1100 Instruction	-	-		-	170	-	0.0%	2,211	2,211	1,958	88.6%	
2200 Instructional Staff Support	367,194	100,164	27.3%	204,938	408,669	98,981	24.2%	168,941	475,080	138,923	29.2%	
5200 Operating Transfers Out	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%	
Total Expenditures	372,194	105,164	28.3%	209,938	413,839	103,981	25.1%	176,152	482,290	145,881	30.2%	
Ending Fund Balance	(73,750)	222,004		227,196	2,279	288,322		277,256	1,969	291,542		

As of May 31, 2021

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	372,324	Accounts Payable	-
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>
Total Assets	<u>650,690</u>	Total Liabilities	(1,422,760)
		Fund Balance	
		Beginning Balance	759,506
		Revenues	(68,845)
		Expenditures	<u>81,409</u>
		Total Fund Balance	<u>772,070</u>
		Total Liabilities and Fund Balance	<u>(650,690)</u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	636,489	Beginning Balance	(1,989,673)
Investments	<u>1,694,314</u>	Revenues	(561,717)
Total Assets	<u>2,330,802</u>	Expenditures	<u>220,588</u>
		Total Fund Balance	<u>(2,330,802)</u>
		Total Liabilities and Fund Balance	<u>(2,330,802)</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	42,394	61,779	145.7%	527,420	506,076	527,420	104.2%	742,039	885,286	724,556	81.8%
3900 On-Behalf Payments	-	7,066		103,227	-	279,881		219,651	179,135	133,130	74.3%
Total Revenues	42,394	68,845	162.4%	630,647	506,076	807,301	159.5%	961,690	1,064,421	857,685	80.6%
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	232,038	81,409	35.1%	602,859	667,932	735,178	110.1%	684,825	1,254,746	919,175	73.3%
2200 Instructional Staff Support	-	-		-	-	-		22,906	33,427	22,906	68.5%
Total Expenditures	232,038	81,409	35.1%	602,859	667,932	735,178	110.1%	707,731	1,288,173	942,081	73.1%
Ending Fund Balance	(949,150)	(772,070)		(759,506)	(949,150)	(715,171)		(787,294)	(1,265,006)	(1,125,649)	
Trust Funds											
Trust Revenues											
1500 Interest Income	404,977	404,977	100.0%	(82,100)	(84,601)	(98,280)	116.2%	122,579	1,902	1,207	63.4%
1900 Local Contributions	141,137	156,739	111.1%	377,564	381,684	347,477	91.0%	986,359	1,407,635	391,410	27.8%
Total Revenues	546,114	561,717	102.9%	295,464	297,083	249,196	83.9%	1,108,938	1,409,536	655,616	46.5%
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	2,535,787	220,588	8.7%	637,641	2,339,630	627,497	26.8%	1,058,715	1,593,372	561,015	35.2%
Total Expenditures	2,535,787	220,588	8.7%	637,641	2,339,630	627,497	26.8%	1,058,715	1,593,372	561,015	35.2%
Ending Fund Balance	-	2,330,802		1,989,673	289,303	1,953,549		2,331,850	2,097,791	2,376,228	