

Monthly Financial Report
Through June 30, 2021

	2020 - 2021 School Year			2019 - 2020 School Year			2018 - 2019 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
All Funds Revenues									
Local Sources									
Property Taxes	525,408,458	530,248,112	100.9%	510,274,442	502,604,410	98.5%	479,871,736	480,070,360	100.0%
Occupational Taxes	165,848,315	176,787,809	106.6%	174,043,000	156,348,315	89.8%	170,493,750	165,754,818	97.2%
Other Taxes	56,269,662	61,804,088	109.8%	59,156,507	54,014,453	91.3%	55,574,828	56,671,550	102.0%
Local Grants	7,822,395	3,962,259	50.7%	5,192,790	4,143,024	79.8%	6,885,592	5,613,192	81.5%
State Sources									
SEEK Program	222,845,314	222,845,314	100.0%	232,487,382	225,684,013	97.1%	242,117,316	247,934,805	102.4%
Other State Revenues	366,361,374	372,572,719	101.7%	342,236,198	369,660,335	108.0%	345,257,905	349,864,756	101.3%
KSFCC Allocation	9,878,203	9,878,203	100.0%	11,900,000	10,257,913	86.2%	9,500,000	10,982,285	115.6%
Federal Grants	924,804,971	194,737,001	21.1%	162,094,934	137,930,824	85.1%	158,816,229	139,838,556	88.1%
Interest	1,717,353	752,644	43.8%	5,040,324	4,799,457	95.2%	3,122,059	7,772,462	249.0%
Other Sources	120,544,472	121,010,936	100.4%	118,651,510	132,193,786	111.4%	118,734,617	169,388,256	142.7%
Total Revenues	2,401,500,517	1,694,599,085	70.6%	1,621,077,087	1,597,636,530	98.6%	1,590,374,032	1,633,891,040	102.7%
Non-Operating Funds									
Beginning Balance	150,971,428	150,971,428	100.0%	193,333,385	193,333,385	100.0%	160,056,337	160,056,337	100.0%
All Funds Expenditures									
1100 Instruction	986,240,129	822,287,352	83.4%	796,764,850	774,344,474	97.2%	800,649,350	764,451,784	95.5%
2100 Student Support	100,882,125	86,899,577	86.1%	75,273,386	76,476,936	101.6%	69,602,981	68,161,539	97.9%
2200 Instructional Staff Support	591,375,702	141,804,155	24.0%	162,655,963	150,445,455	92.5%	158,310,803	141,048,899	89.1%
2300 District Administration	12,244,709	7,387,878	60.3%	7,306,808	7,507,701	102.7%	6,963,158	6,814,225	97.9%
2400 School Administration	132,085,801	118,274,451	89.5%	117,444,257	115,535,838	98.4%	115,266,354	115,027,171	99.8%
2500 Business Support	60,623,435	45,888,691	75.7%	66,185,044	52,348,395	79.1%	52,439,400	45,822,234	87.4%
2600 Plant Operations & Maintenance	201,408,808	110,101,831	54.7%	134,904,573	116,147,008	86.1%	133,406,233	117,438,367	88.0%
2700 Transportation	80,010,659	67,649,749	84.6%	92,077,439	85,480,460	92.8%	93,828,833	89,192,089	95.1%
2900 Other Instruction Support	-	-		-	-		35,237	47,026	133.5%
3100 Food Service	81,451,080	52,821,786	64.9%	102,586,283	73,668,458	71.8%	94,560,825	68,566,041	72.5%
3200 Daycare Operations	904,410	38,520	4.3%	600,562	130,385	21.7%	730,339	(435,894)	-59.7%
3300 Community Services	18,207,739	11,167,254	61.3%	15,076,803	11,341,429	75.2%	12,011,392	12,182,203	101.4%
4600 Site Improvement	50,266,507	64,142,629	127.6%	48,711,267	63,115,947	129.6%	51,327,468	54,171,849	105.5%
5100 Debt Service	62,281,213	55,254,229	88.7%	63,854,000	51,664,316	80.9%	61,374,653	52,217,444	85.1%
5200 Operating Transfers Out	135,560,425	75,741,103	55.9%	58,117,951	61,791,685	106.3%	60,125,881	65,909,015	109.6%
5300 Contingency	35,905,144	-	0.0%	57,421,141	-	0.0%	53,188,406	-	0.0%
Total Expenditures	2,549,447,885	1,659,459,205	65.1%	1,798,980,324	1,639,998,487	91.2%	1,763,821,315	1,600,613,992	90.7%
Ending Fund Balance	3,024,060	186,111,308		15,430,148	150,971,428		(13,390,946)	193,333,385	

General Fund (1) Balance Sheet

Assets			
Cash	244,847,597	Liabilities	
Investments	15,389,269	Due To Other Funds	(127,930,144)
Accounts Receivable	21,373,918	Accounts Payable	(6,299,535)
Due From Other Funds	111,700,636	Accrued Expenditures	<u>(106,822,026)</u>
Inventory	<u>4,688,712</u>		
Total Assets	<u><u>398,000,132</u></u>	Total Liabilities	(241,051,705)
		Fund Balance	
		Beginning Balance	(94,647,544)
		Revenues	(1,280,505,696)
		Expenditures	<u>1,218,204,813</u>
		Total Fund Balance	<u>(156,948,427)</u>
		Total Liabilities and Fund Balance	<u><u>(398,000,132)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
General Fund Revenues									
1111 Real Estate Taxes	484,974,500	489,814,154	101.0%	469,774,442	462,895,650	98.5%	440,553,515	442,127,249	100.4%
1115 Delinquent Property Taxes	5,000,000	5,409,554	108.2%	5,200,000	4,001,458	77.0%	4,900,000	5,228,894	106.7%
1117 Motor Vehicle Taxes	29,101,954	34,082,938	117.1%	31,360,593	28,716,415	91.6%	30,721,921	30,034,314	97.8%
1119 Franchise Taxes	13,837,708	14,513,682	104.9%	13,905,914	13,380,801	96.2%	12,230,907	12,681,043	103.7%
1131 Occupational License Taxes	165,848,315	176,787,809	106.6%	174,043,000	156,348,315	89.8%	170,493,750	165,754,818	97.2%
1191 Omitted Property Taxes	5,600,000	4,918,181	87.8%	7,000,000	5,182,110	74.0%	6,000,000	7,040,147	117.3%
1280 Revenue in Lieu of Taxes	2,730,000	2,879,733	105.5%	1,690,000	2,733,669	161.8%	1,722,000	1,687,152	98.0%
1300 Tuition	495,000	483,205	97.6%	507,500	494,442	97.4%	478,500	508,252	106.2%
1510 Interest Income	1,100,000	270,209	24.6%	5,000,000	4,395,350	87.9%	3,015,000	7,371,642	244.5%
1900 Other Local Revenues	4,556,000	4,798,105	105.3%	4,503,000	4,563,988	101.4%	4,323,300	4,528,431	104.7%
3111 State SEEK Revenues	210,091,160	210,091,160	100.0%	232,487,382	225,684,013	97.1%	242,117,316	247,934,805	102.4%
3129 KSB/KSD Transportation	17,000	34,245	201.4%	15,000	17,593	117.3%	25,000	15,255	61.0%
3800 State Utility Taxes	1,800,000	1,666,580	92.6%	1,796,000	1,806,283	100.6%	1,893,000	1,796,614	94.9%
3900 On-Behalf Payments	319,502,121	322,405,832	100.9%	298,211,921	320,133,152	107.4%	298,211,921	302,352,879	101.4%
4100 Unrestricted Federal Revenues	6,500	14,013	215.6%	10,000	6,256	62.6%	8,000	10,809	135.1%
5220 Indirect Cost Transfers	6,431,602	12,336,296	191.8%	6,166,689	6,554,964	106.3%	5,498,897	6,038,990	109.8%
Total Revenues	1,251,091,860	1,280,505,696	102.4%	1,251,671,441	1,236,914,459	98.8%	1,222,193,027	1,235,111,294	101.1%
Non-Operating Funds									
Beginning Balance	94,647,544	94,647,544		131,790,729	131,790,729		141,547,484	141,547,484	

		2020 - 2021 School Year			2019 - 2020 School Year			2018 - 2019 School Year		
		Budget	YTD Actual (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
General Fund Expenditures										
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)										
0100	Salaries	448,248,923	440,582,820	98.3%	445,248,514	445,037,645	100.0%	456,268,740	446,197,933	97.8%
0200	Employee Benefits	249,288,466	244,433,980	98.1%	236,841,221	244,182,863	103.1%	232,702,805	235,638,848	101.3%
0300	Professional/Technical Services	325,378	121,917	37.5%	456,594	252,959	55.4%	543,857	351,228	64.6%
0400	Property Services	756,654	352,163	46.5%	499,797	347,660	69.6%	399,344	317,451	79.5%
0500	Other Purchased Services	591,868	88,449	14.9%	654,408	421,158	64.4%	987,837	723,727	73.3%
0600	Supplies	20,877,715	7,008,246	33.6%	16,261,389	5,376,111	33.1%	14,740,971	8,367,599	56.8%
0700	Property	7,442,473	6,326,936	85.0%	6,870,937	5,488,614	79.9%	6,337,233	4,711,455	74.3%
0800	Miscellaneous	796,464	409,302	51.4%	527,457	454,853	86.2%	555,347	467,744	84.2%
1100	Instruction	728,327,941	699,323,813	96.0%	707,360,317	701,561,863	99.2%	712,536,135	696,775,985	97.8%
Student Support (Attendance, Guidance, Health)										
0100	Salaries	51,462,130	49,050,931	95.3%	47,281,565	45,175,457	95.5%	41,660,690	40,349,730	96.9%
0200	Employee Benefits	25,487,501	27,217,853	106.8%	22,083,470	24,954,539	113.0%	21,393,220	21,522,985	100.6%
0300	Professional/Technical Services	2,341,258	1,824,069	77.9%	1,675,320	1,325,518	79.1%	1,854,006	1,853,344	100.0%
0400	Property Services	30,160	3,782	12.5%	10,554	4,931	46.7%	63,428	61,871	97.5%
0500	Other Purchased Services	182,221	43,496	23.9%	126,058	105,044	83.3%	159,366	146,622	92.0%
0600	Supplies	590,087	272,782	46.2%	503,839	238,868	47.4%	379,011	295,145	77.9%
0700	Property	92,585	104,346	112.7%	149,118	109,434	73.4%	111,587	78,607	70.4%
0800	Miscellaneous	260,188	103,723	39.9%	198,792	157,134	79.0%	29,939	25,599	85.5%
2100	Student Support	80,446,130	78,620,983	97.7%	72,028,715	72,070,925	100.1%	65,651,246	64,333,903	98.0%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)										
0100	Salaries	71,614,572	66,897,520	93.4%	78,272,744	68,457,911	87.5%	66,275,535	62,038,646	93.6%
0200	Employee Benefits	37,780,978	36,986,397	97.9%	37,493,389	37,294,825	99.5%	36,774,288	32,399,684	88.1%
0300	Professional/Technical Services	3,548,643	761,256	21.5%	3,743,972	2,147,938	57.4%	3,692,580	3,018,301	81.7%
0400	Property Services	293,675	146,523	49.9%	306,301	245,569	80.2%	350,211	253,453	72.4%
0500	Other Purchased Services	370,292	86,530	23.4%	557,711	325,992	58.5%	808,986	663,664	82.0%
0600	Supplies	4,048,155	669,218	16.5%	4,069,783	3,866,147	95.0%	3,560,277	3,289,164	92.4%
0700	Property	11,736,565	2,753,189	23.5%	4,550,618	2,996,055	65.8%	3,250,984	2,608,559	80.2%
0800	Miscellaneous	151,757	99,242	65.4%	153,485	78,633	51.2%	184,697	167,785	90.8%
2200	Instructional Staff Support	129,544,637	108,399,876	83.7%	129,148,003	115,413,070	89.4%	114,897,558	104,439,256	90.9%

2020 - 2021 School Year				2019 - 2020 School Year			2018 - 2019 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
District Administration (Superintendent, Board)									
0100 Salaries	4,903,044	4,003,084	81.6%	4,040,293	4,051,375	100.3%	3,823,129	3,562,356	93.2%
0200 Employee Benefits	2,090,747	2,113,475	101.1%	1,299,003	2,110,264	162.5%	1,293,535	1,792,274	138.6%
0300 Professional/Technical Services	1,589,313	830,432	52.3%	1,304,214	954,490	73.2%	1,359,997	923,979	67.9%
0400 Property Services	1,620	(540)	-33.3%	10,985	5,610	51.1%	24,776	22,833	92.2%
0500 Other Purchased Services	128,887	70,090	54.4%	292,215	126,338	43.2%	171,423	146,792	85.6%
0600 Supplies	131,433	42,773	32.5%	115,725	60,493	52.3%	141,812	104,555	73.7%
0700 Property	70,075	31,342	44.7%	25,321	15,767	62.3%	28,458	12,752	44.8%
0800 Miscellaneous	123,472	110,577	89.6%	146,178	103,557	70.8%	89,479	85,810	95.9%
2300 District Administration	9,038,591	7,201,234	79.7%	7,233,935	7,427,894	102.7%	6,932,609	6,651,351	95.9%
School Administration (Principal's Office)									
0100 Salaries	75,359,925	71,348,159	94.7%	73,561,401	71,848,371	97.7%	72,991,203	72,119,981	98.8%
0200 Employee Benefits	38,243,623	37,934,723	99.2%	32,628,251	37,682,223	115.5%	31,926,406	36,309,332	113.7%
0300 Professional/Technical Services	519,526	218,651	42.1%	573,619	354,953	61.9%	528,202	337,867	64.0%
0400 Property Services	739,085	372,450	50.4%	628,606	345,689	55.0%	528,279	296,435	56.1%
0500 Other Purchased Services	1,054,216	712,387	67.6%	1,063,914	822,681	77.3%	1,139,903	916,484	80.4%
0600 Supplies	6,037,926	1,727,681	28.6%	5,917,974	2,132,522	36.0%	5,029,029	2,509,333	49.9%
0700 Property	3,466,858	1,933,022	55.8%	2,852,784	1,808,502	63.4%	2,825,573	1,871,004	66.2%
0800 Miscellaneous	61,258	22,715	37.1%	71,029	35,414	49.9%	118,605	82,059	69.2%
2400 School Administration	125,482,417	114,269,787	91.1%	117,297,577	115,030,355	98.1%	115,087,200	114,442,495	99.4%
Business Support (Finance, Human Resources, IT)									
0100 Salaries	23,262,158	23,018,456	99.0%	24,053,346	22,500,678	93.5%	22,591,693	21,246,182	94.0%
0200 Employee Benefits	15,187,779	15,710,451	103.4%	14,570,355	14,217,788	97.6%	13,751,555	13,304,237	96.7%
0300 Professional/Technical Services	2,968,464	1,616,951	54.5%	1,956,605	1,317,983	67.4%	1,725,729	1,353,202	78.4%
0400 Property Services	626,892	185,519	29.6%	584,953	(193,137)	-33.0%	595,746	86,130	14.5%
0500 Other Purchased Services	4,954,029	(64,189)	-1.3%	5,329,586	5,274,420	99.0%	6,126,012	3,793,148	61.9%
0600 Supplies	3,272,653	1,561,590	47.7%	3,005,241	3,932,858	130.9%	2,515,019	2,143,172	85.2%
0700 Property	4,163,670	57,631	1.4%	15,014,847	4,377,126	29.2%	3,052,031	3,083,721	101.0%
0800 Miscellaneous	222,058	203,363	91.6%	398,903	352,781	88.4%	392,853	171,645	43.7%
2500 Business Support	54,657,703	42,289,772	77.4%	64,913,835	51,780,497	79.8%	50,750,638	45,181,437	89.0%

2020 - 2021 School Year				2019 - 2020 School Year			2018 - 2019 School Year		
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Plant Operations & Maintenance (Custodians, Maintenance, Utilities)									
0100 Salaries	52,055,974	46,919,976	90.1%	54,109,964	48,205,952	89.1%	51,527,074	48,942,750	95.0%
0200 Employee Benefits	25,904,541	23,132,890	89.3%	26,178,901	23,742,199	90.7%	24,529,642	23,335,643	95.1%
0300 Professional/Technical Services	593,862	128,825	21.7%	969,103	617,499	63.7%	1,595,763	1,436,701	90.0%
0400 Property Services	21,424,938	10,899,788	50.9%	24,588,377	18,223,471	74.1%	24,522,132	16,819,348	68.6%
0500 Other Purchased Services	1,706,986	(2,241,230)	-131.3%	1,704,813	(370,945)	-21.8%	2,280,327	699,463	30.7%
0600 Supplies	24,084,653	14,100,744	58.5%	23,705,144	22,491,993	94.9%	25,449,007	22,555,732	88.6%
0700 Property	3,405,803	2,103,782	61.8%	3,267,570	2,009,372	61.5%	3,151,392	2,461,885	78.1%
0800 Miscellaneous	187,117	115,973	62.0%	155,178	119,000	76.7%	118,040	108,292	91.7%
2600 Plant Operations & Maintenance	129,363,874	95,160,750	73.6%	134,679,051	115,038,541	85.4%	133,173,376	116,359,814	87.4%
Transportation (Buses, Student Activity Buses)									
0100 Salaries	35,799,873	34,923,056	97.6%	47,816,244	45,230,780	94.6%	48,323,401	47,518,878	98.3%
0200 Employee Benefits	20,793,205	17,662,496	84.9%	19,033,354	22,876,194	120.2%	18,676,256	23,354,992	125.1%
0300 Professional/Technical Services	151,747	(14,646)	-9.7%	133,326	(457,659)	-343.3%	124,592	(1,234,944)	-991.2%
0400 Property Services	69,321	43,839	63.2%	106,711	56,620	53.1%	58,444	32,432	55.5%
0500 Other Purchased Services	3,906,996	3,528,735	90.3%	3,140,868	3,270,492	104.1%	5,717,125	3,652,458	63.9%
0600 Supplies	8,778,970	3,763,135	42.9%	8,971,737	7,632,641	85.1%	9,760,344	9,523,459	97.6%
0700 Property	5,489,919	4,109,281	74.9%	10,759,735	5,826,230	54.1%	7,347,846	4,452,051	60.6%
0800 Miscellaneous	344,900	45,622	13.2%	91,115	53,805	59.1%	188,836	61,273	32.4%
2700 Transportation	75,334,931	64,061,519	85.0%	90,053,089	84,489,103	93.8%	90,196,845	87,360,599	96.9%
Other Instructional Support (Teacherpreneur)									
0100 Salaries	-	-		-	-		33,966	44,772	131.8%
0200 Employee Benefits	-	-		-	-		1,271	2,254	177.3%
2900 Other Instruction Support	-	-		-	-		35,237	47,026	133.5%
Food Service (School Cafeteria Operation)									
0100 Salaries	70,133	70,632	100.7%	70,133	65,487	93.4%	-	-	
0200 Employee Benefits	9,210	35,016	380.2%	-	32,149		-	-	
0800 Miscellaneous	23,000	(71)		-	22,846		-	22,116	
3100 Food Service	102,343	105,577	103.2%	70,133	120,482	171.8%	-	22,116	

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Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)									
0100 Salaries	2,084,129	1,610,750	77.3%	2,493,276	1,920,453	77.0%	2,160,256	1,864,606	86.3%
0200 Employee Benefits	1,098,292	1,034,448	94.2%	1,095,632	1,100,455	100.4%	1,076,070	1,019,439	94.7%
0300 Professional/Technical Services	10,924	(23,324)	-213.5%	13,926	9,455	67.9%	6,337	4,709	74.3%
0400 Property Services	3,575	1,399	39.1%	3,890	1,890	48.6%	1,575	-	0.0%
0500 Other Purchased Services	10,721	(21,122)	-197.0%	10,223	5,951	58.2%	14,279	11,375	79.7%
0600 Supplies	26,003	(96,164)	-369.8%	16,535	7,357	44.5%	29,587	23,135	78.2%
0700 Property	14,117	(20,871)	-147.8%	11,114	3,193	28.7%	23,111	21,160	91.6%
0800 Miscellaneous	12,000	1,360	11.3%	10,611	2,251	21.2%	15,063	9,801	65.1%
3300 Community Services	3,259,761	2,486,475	76.3%	3,655,207	3,051,005	83.5%	3,326,278	2,954,225	88.8%
Architectural & Engineering (District Supervising Architects)									
0100 Salaries	888,033	881,232	99.2%	898,471	895,975	99.7%	762,459	696,078	91.3%
0200 Employee Benefits	452,732	455,203	100.5%	342,251	458,260	133.9%	351,862	335,557	95.4%
0300 Professional/Technical Services	4,145	1,645	39.7%	186,782	64,444	34.5%	165,830	100,915	60.9%
0400 Property Services	1,631	392	24.0%	1,982	453	22.9%	1,000	618	61.8%
0500 Other Purchased Services	13,300	4,741	35.6%	13,300	5,150	38.7%	14,469	11,988	82.9%
0600 Supplies	23,424	12,596	53.8%	17,766	14,444	81.3%	24,384	12,198	50.0%
0700 Property	7,759	10,208	131.6%	11,079	6,665	60.2%	5,964	1,310	22.0%
0800 Miscellaneous	2,750	1,893	68.8%	22,800	3,079	13.5%	1,500	2,347	156.5%
4300 Architectural & Engineering	1,393,775	1,367,909	98.1%	1,494,431	1,448,470	96.9%	1,327,468	1,161,011	87.5%
5200 Operating Transfers Out	1,787,632	4,917,119	275.1%	2,005,125	6,625,439	330.4%	2,036,994	5,138,831	252.3%
5300 Contingency	35,905,144	-	0.0%	57,421,141	-	0.0%	53,188,406	-	0.0%
Total Expenditures	1,374,644,878	1,218,204,813	88.6%	1,387,360,557	1,274,057,644	91.8%	1,349,139,990	1,244,868,049	92.3%
Ending Fund Balance	(28,905,475)	156,948,427		(3,898,387)	94,647,544		14,600,522	131,790,729	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	75,264,633	Accounts Payable	(2,017,514)
Accounts Receivable	<u>30,448,449</u>	Due To Other Funds	<u>(86,985,036)</u>
Total Assets	<u>105,713,082</u>	Total Liabilities	(89,002,550)
		Fund Balance	
		Beginning Balance	(11,621,801)
		Revenues	(217,007,909)
		Expenditures	<u>211,919,178</u>
		Total Fund Balance	<u>(16,710,532)</u>
		Total Liabilities and Fund Balance	<u>(105,713,082)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Special Revenue Fund									
Special Revenue Fund Revenues									
1510 Interest Income	15,972	12,149	76.1%	1,397	32,347	2315.5%	-	30,934	
1700 Student Fees	11,882	235	2.0%	68,383	595	0.9%	-	24,481	
1900 Local Grants and Contributions	7,529,270	3,496,477	46.4%	4,475,407	3,429,761	76.6%	5,067,758	4,216,634	83.2%
3111 State SEEK Revenues	12,754,154	12,754,154	100.0%	-	-		-	-	
3200 State Grants	35,836,353	34,963,553	97.6%	33,565,096	33,974,387	101.2%	31,411,615	31,675,824	100.8%
4300 Direct Federal Grants	878,078	795,043	90.5%	15,695,057	1,256,286	8.0%	15,108,257	2,231,614	14.8%
4500 Federal Grants Through State	856,130,561	160,636,075	18.8%	74,593,805	80,155,499	107.5%	69,471,222	74,290,824	3.2%
4700 Federal Grants Thru Intermediary	1,214,594	900,222	74.1%	631,688	757,185	119.9%	664,528	731,650	11179.5%
4810 Medicaid Reimbursement	3,956,069	1,522,724	38.5%	2,048,478	1,895,472	92.5%	-	1,961,865	
5210 Operating Transfers In	1,925,020	1,927,277	100.1%	2,454,264	1,824,621	74.3%	252,054	2,070,995	778.4%
Total Revenues	920,251,953	217,007,909	23.6%	133,533,575	123,326,153	92.4%	121,975,434	117,234,821	96.1%
Non-Operating Funds									
Beginning Balance	11,621,801	11,621,801	100.0%	9,901,763	9,901,763	100.0%	10,925,714	10,925,714	100.0%
Special Revenue Fund Expenditures									
1100 Instruction	255,649,703	121,256,878	47.4%	81,840,472	69,084,359	84.4%	79,949,356	63,254,041	79.1%
2100 Student Support	20,435,995	8,278,594	40.5%	3,244,671	4,406,011	135.8%	3,951,735	3,827,636	96.9%
2200 Instructional Staff Support	461,397,909	33,301,656	7.2%	33,029,655	34,809,119	105.4%	42,839,035	36,402,816	85.0%
2300 District Administration	3,206,118	186,644	5.8%	72,873	79,807	109.5%	30,549	162,874	533.2%
2400 School Administration	6,603,384	4,004,665	60.6%	146,680	505,483	344.6%	179,154	584,676	326.4%
2500 Business Support	5,965,732	3,598,919	60.3%	1,271,209	567,898	44.7%	1,688,761	640,797	37.9%
2600 Plant Operations & Maintenance	71,936,654	14,850,691	20.6%	25,700	1,064,991	4143.9%	1,074	1,010,374	94108.2%
2700 Transportation	4,675,728	3,588,230	76.7%	2,024,350	991,357	49.0%	3,631,988	1,831,490	50.4%
3100 Food Service	5,747,215	5,975,179	104.0%	-	-		208,552	-	0.0%
3300 Community Services	12,301,653	8,343,111	67.8%	9,057,013	7,621,800	84.2%	7,061,881	8,148,356	115.4%
5200 Operating Transfers Out	79,922,783	8,534,611	10.7%	2,933,826	2,475,290	84.4%	2,998,667	2,395,712	79.9%
Total Expenditures	927,842,874	211,919,178	22.8%	133,646,449	121,606,115	91.0%	142,540,753	118,258,772	83.0%
Ending Fund Balance	4,030,880	16,710,532		9,788,889	11,621,801		(9,639,605)	9,901,763	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	33,750	Accounts Payable	(48,840)
Due From Other Funds	<u>3,807,001</u>		
		Total Liabilities	<u>(48,840)</u>
Total Assets	<u><u>3,840,750</u></u>		
		Fund Balance	
		Beginning Balance	(3,793,916)
		Revenues	(1,606,014)
		Expenditures	<u>1,608,020</u>
		Total Fund Balance	<u>(3,791,910)</u>
		Total Liabilities and Fund Balance	<u><u>(3,840,750)</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	(8,432,343)
Expenditures	<u>8,432,343</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

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

	2020 - 2021 School Year			2019 - 2020 School Year			2018 - 2019 School Year		
	Budget	YTD Actual (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
District Activity Funds									
District Activity Funds Revenues									
1700 Student Fees	1,260,125	1,338,981	106.3%	3,267,792	3,251,761	99.5%	3,966,135	3,941,998	99.4%
1900 Local Grants and Contributions	82,046	267,033	325.5%	335,699	335,699	100.0%	410,199	410,199	100.0%
Total Revenues	1,342,171	1,606,014	119.7%	3,603,491	3,587,460	99.6%	4,376,334	4,352,197	99.4%
Non-Operating Funds									
Beginning Balance	3,793,916	3,793,916	100.0%	3,237,406	3,237,406	100.0%	2,582,689	2,582,689	100.0%
District Activity Funds Expenditures									
1100 Instruction	1,921,057	1,517,630	79.0%	6,786,607	2,987,474	44.0%	6,793,741	3,629,301	53.4%
2600 Plant Operations & Maintenance	108,280	90,390	83.5%	199,822	43,476	21.8%	231,784	68,179	29.4%
Total Expenditures	2,029,337	1,608,020	79.2%	6,986,429	3,030,950	43.4%	7,025,524	3,697,480	52.6%
Ending Fund Balance	3,106,750	3,791,910		(145,532)	3,793,916	-2606.9%	(2,649,191)	3,237,406	-122.2%
Capital Outlay									
Capital Outlay Revenues									
3200 State Revenues	8,385,900	8,432,343	100.6%	8,630,000	8,432,343	97.7%	8,642,470	8,629,589	99.9%
Total Revenues	8,385,900	8,432,343	100.6%	8,630,000	8,432,343	97.7%	8,642,470	8,629,589	99.9%
Capital Outlay Expenditures									
5200 Operating Transfers Out	8,385,900	8,432,343	100.6%	8,630,000	8,432,343	97.7%	8,642,470	8,629,589	99.9%
Total Expenditures	8,385,900	8,432,343	100.6%	8,630,000	8,432,343	97.7%	8,642,470	8,629,589	99.9%
Ending Fund Balance	-	-		-	-		-	-	

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>155,880</u>	Beginning Balance	(6,759,572)
		Revenues	(40,535,875)
Total Assets	<u><u>155,880</u></u>	Expenditures	<u>47,139,567</u>
		Total Fund Balance	<u>(155,880)</u>
		Total Liabilities and Fund Balance	<u><u>(155,880)</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	53,114,834	Accounts Payable	<u>(4,620,166)</u>
Due From Other Funds	<u>43,811,190</u>	Total Liabilities	(4,620,166)
Total Assets	<u><u>96,926,024</u></u>		
		Fund Balance	
		Beginning Balance	(103,870,057)
		Revenues	(54,349,199)
		Expenditures	<u>65,913,398</u>
		Total Fund Balance	<u>(92,305,858)</u>
		Total Liabilities and Fund Balance	<u><u>(96,926,024)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Building Fund									
Building Fund Revenues									
1111 Real Estate Taxes	40,433,958	40,433,958	100.0%	40,500,000	39,708,760	98.0%	39,318,221	37,943,111	96.5%
1900 Local Contributions	100,000	101,917	101.9%	204,000	101,965	50.0%	200,000	102,096	51.0%
Total Revenues	40,533,958	40,535,875	100.0%	40,704,000	39,810,725	97.8%	39,518,221	38,045,207	96.3%
Non-Operating Funds									
Beginning Balance	6,759,572	6,759,572	100.0%	4,180,415	4,180,415	100.0%	9,459,699	9,459,699	100.0%
Building Fund Expenditures									
5200 Operating Transfers Out	41,397,110	47,139,567	113.9%	40,704,000	37,231,568	91.5%	39,518,221	43,324,491	109.6%
Total Expenditures	41,397,110	47,139,567	113.9%	40,704,000	37,231,568	91.5%	39,518,221	43,324,491	109.6%
Ending Fund Balance	5,896,420	155,880		4,180,415	6,759,572		9,459,699	4,180,415	
Construction Fund									
Construction Fund Revenues									
1510 Interest Income	-	47,669		-	358,668		-	71,337	
1900 Local Contributions	-	-		1,605,101	-	0.0%	-	-	
5100 Bond Proceeds	42,500,000	38,324,989	90.2%	45,093,293	60,665,896	134.5%	50,000,000	90,362,974	180.7%
5210 Operating Transfers In	-	15,976,541		-	10,149,706		-	16,609,998	
Total Revenues	42,500,000	54,349,199	127.9%	46,698,394	71,174,270	152.4%	50,000,000	107,044,309	214.1%
Non-Operating Funds									
Beginning Balance	103,870,057	103,870,057		97,624,465	97,624,465		46,860,175	46,860,175	
Construction Fund Expenditures									
4600 Construction	48,872,732	62,774,720	128.4%	47,216,836	61,667,477	130.6%	50,000,000	53,010,838	106.0%
5100 Debt Service	-	227,900		-	318,830		-	497,067	
5200 Operating Transfers Out	-	2,910,778		-	2,942,371		-	2,772,114	
Total Expenditures	48,872,732	65,913,398	134.9%	47,216,836	64,928,678	137.5%	50,000,000	56,280,019	112.6%
Ending Fund Balance	97,497,325	92,305,858		97,106,023	103,870,057		46,860,175	97,624,465	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(55,026,329)
Expenditures	<u>55,026,329</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	6,622	Due To Other Funds	(20,833,806)
Accounts Receivable	3,667,196	Accounts Payable	(437,242)
Inventory	3,032,779	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	(132,253,223)
Total Assets	<u><u>46,189,673</u></u>		
		Fund Balance	
		Beginning Balance	71,752,896
		Revenues	(36,232,060)
		Expenditures	<u>50,542,714</u>
		Total Fund Balance	<u>86,063,550</u>
		Total Liabilities and Fund Balance	<u><u>(46,189,673)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Debt Service Fund									
Debt Service Fund Revenues									
3900 KSFCC Debt Contributions	9,878,203	9,878,203	100.0%	11,900,000	10,257,913	86.2%	9,500,000	10,982,285	115.6%
4300 Federal Direct Reimbursements	2,620,000	2,641,979	100.8%	2,620,000	2,630,996	100.4%	2,600,000	2,621,896	100.8%
5210 Operating Transfers In	49,783,010	42,506,147	85.4%	49,334,000	38,456,577	78.0%	48,160,691	38,116,196	79.1%
Total Revenues	62,281,213	55,026,329	88.4%	63,854,000	51,345,486	80.4%	60,260,691	51,720,377	85.8%
Debt Service Expenditures									
5100 Debt Service	62,281,213	55,026,329	88.4%	63,854,000	51,345,486	80.4%	60,260,691	51,720,377	85.8%
Total Expenditures	62,281,213	55,026,329	88.4%	63,854,000	51,345,486	80.4%	60,260,691	51,720,377	85.8%
Ending Fund Balance	-	-		-	-		-	-	
Food Service Enterprise Fund									
Food Service Revenues									
1510 Interest Income	180,000	1,235	0.7%	120,000	91,665	76.4%	100,000	170,812	170.8%
1600 Food Sales	10,950,000	29,248	0.3%	4,600,000	2,325,026	50.5%	4,500,000	3,023,797	67.2%
1900 Local Contributions	2,273,000	22,959	1.0%	50,000	20,939	41.9%	71,943	(13,663)	-19.0%
3200 State Grants	530,000	483,703	91.3%	-	488,430		-	499,313	
3900 On-Behalf Payments	-	4,533,955		-	4,516,282		4,550,566	4,346,901	95.5%
4500 Federal Grants Through State	60,005,669	27,255,619	45.4%	66,505,906	48,017,229	72.2%	70,972,222	54,592,235	76.9%
4950 Donated Commodities	-	985,339		-	3,218,157		-	3,408,472	
5210 Operating Transfers In	-	2,920,000		-	2,969,452		10,000	2,979,945	29799.5%
Total Revenues	73,938,669	36,232,060	49.0%	71,275,906	61,647,180	86.5%	80,204,731	69,007,812	86.0%
Non-Operating Funds									
Beginning Balance	(71,752,896)	(71,752,896)	100.0%	(55,772,426)	(55,772,426)	100.0%	(52,593,035)	(52,593,035)	100.0%
Food Service Expenditures									
3100 Food Service Operation	75,601,522	46,741,030	61.8%	102,516,150	73,547,976	71.7%	94,352,273	68,543,925	72.6%
5100 Debt Service	-	-		-	-		1,113,962	-	0.0%
5200 Operating Transfers Out	4,062,000	3,801,684	93.6%	3,840,000	4,079,674	106.2%	6,924,529	3,643,278	
Total Expenditures	79,663,522	50,542,714	63.4%	106,356,150	77,627,650	73.0%	102,390,764	72,187,203	70.5%
Ending Fund Balance	(77,477,749)	(86,063,550)		(90,852,670)	(71,752,896)		(74,779,068)	(55,772,426)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	586,942	Accounts Payable	(7,655)
Deferred Outflows - Pension Contributions	<u>20,459</u>	Unfunded Pension Liability	(94,665)
		Deferred Inflows - Pension Investments	<u>(14,648)</u>
Total Assets	<u>607,401</u>	Total Liabilities	(116,968)
		Fund Balance	
		Beginning Balance	(525,556)
		Revenues	(3,397)
		Expenditures	<u>38,520</u>
		Total Fund Balance	<u>(490,433)</u>
		Total Liabilities and Fund Balance	<u>(607,401)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Daycare Operations Enterprise Fund									
Daycare Operations Revenues									
1800 Daycare Fees	-	-		-	67		7,034	7,034	100.0%
3200 State Grants	290,000	3,397	1.2%	18,181	134,664	740.7%	269,163	269,163	100.0%
3900 On-Behalf Payments	-	-		-	30,087		38,474	24,521	63.7%
Total Revenues	290,000	3,397	1.2%	18,181	164,818	906.5%	314,671	300,718	95.6%
Non-Operating Funds									
Beginning Balance	525,556	525,556	100.0%	491,123	491,123	100.0%	(245,489)	(245,489)	100.0%
Daycare Operations Expenditures									
3200 Daycare Operations	904,410	38,520	4.3%	600,562	130,385	21.7%	730,339	(435,894)	-59.7%
Total Expenditures	904,410	38,520	4.3%	600,562	130,385	21.7%	730,339	(435,894)	-59.7%
Ending Fund Balance	(88,854)	490,433		(91,258)	525,556		(661,158)	491,123	

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
	57,914	Accounts Payable	(539)
Due from Other Funds		Unfunded Pension Liability	(13,145)
Deferred Outflows - Pension Contributions	<u>6,197</u>	Deferred Inflows - Pension Investments	<u>(2,034)</u>
Total Assets	<u>64,111</u>	Total Liabilities	(15,718)
		Fund Balance	
		Beginning Balance	(48,515)
		Revenues	(81,964)
		Expenditures	<u>82,086</u>
		Total Fund Balance	<u>(48,393)</u>
		Total Liabilities and Fund Balance	<u>(64,111)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Enterprise Programs Fund									
Enterprise Programs Revenues									
1800 Daycare Fees	15,033	6,993	46.5%	23,639	24,415	103.3%	23,000	18,892	82.1%
1900 Local Contributions	-	-		27,440	27,440	100.0%	39,084	39,084	100.0%
3900 On-Behalf Payments	-	129		-	2,870		4,936	3,521	71.3%
5210 Operating Transfers In	95,000	74,842	78.8%	95,000	92,922	97.8%	96,925	92,891	95.8%
Total Revenues	110,033	81,964	74.5%	146,079	147,647	101.1%	163,945	154,388	94.2%
Non-Operating Funds									
Beginning Balance	48,515	48,515	100.0%	58,098	58,098	100.0%	45,018	45,018	100.0%
Enterprise Programs Expenditures									
1100 Instruction	95,130	75,022	78.9%	109,352	107,919	98.7%	113,162	105,421	93.2%
2200 Instructional Staff Support	51,308	-	0.0%	69,636	18,328	26.3%	65,704	14,980	22.8%
3300 Community Services	24,448	7,064	28.9%	24,953	30,983	124.2%	29,861	20,907	70.0%
Total Expenditures	170,886	82,086	48.0%	203,941	157,230	77.1%	208,727	141,308	67.7%
Ending Fund Balance	(12,338)	48,393		236	48,515		236	58,098	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	301,189	Due To Other Funds	(8,112)
Deferred Outflows - Pension Contributions	<u>16,981</u>	Unfunded Pension Liabilities	(78,573)
		Deferred Inflows - Pension Investments	<u>(12,158)</u>
Total Assets	<u>318,170</u>	Total Liabilities	(98,842)
		Fund Balance	
		Beginning Balance	(227,196)
		Revenues	(99,755)
		Expenditures	<u>107,623</u>
		Total Fund Balance	<u>(219,328)</u>
		Total Liabilities and Fund Balance	<u>(318,170)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Adult Education Enterprise Fund									
Adult Education Revenues									
1500 Interest Income	256	256	100.0%	3,527	3,527	100.0%	5,158	5,158	100.0%
1800 Daycare Fees	85,646	85,646	100.0%	135,334	135,334	100.0%	213,768	183,017	85.6%
3900 On-Behalf Payments	-	13,853		-	21,017		31,625	31,525	99.7%
Total Revenues	85,902	99,755	116.1%	138,862	159,878	115.1%	250,551	219,700	87.7%
Non-Operating Funds									
Beginning Balance	227,196	227,196	100.0%	277,256	277,256	100.0%	233,708	233,708	100.0%
Adult Education Expenditures									
1100 Instruction	-	-		170	-	0.0%	2,211	2,211	100.0%
2200 Instructional Staff Support	381,848	102,623	26.9%	408,669	204,938	50.1%	475,080	168,941	35.6%
5200 Operating Transfers Out	5,000	5,000	100.0%	5,000	5,000	100.0%	5,000	5,000	100.0%
Total Expenditures	386,848	107,623	27.8%	413,839	209,938	50.7%	482,290	176,152	36.5%
Ending Fund Balance	(73,750)	219,328		2,279	227,196		1,969	277,256	

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	369,549	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 Assets	<u>647,915</u>	Total Liabilities	(1,422,760)
		Fund Balance	
		Beginning Balance	759,506
		Revenues	(98,670)
		Expenditures	<u>114,009</u>
		Total Fund Balance	<u>774,845</u>
		Total Liabilities and Fund Balance	<u>(647,915)</u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	613,331	Beginning Balance	(1,989,673)
Investments	<u>1,665,611</u>	Revenues	(619,874)
		Expenditures	<u>330,605</u>
Total Assets	<u>2,278,942</u>	Total Fund Balance	<u>(2,278,942)</u>
		Total Liabilities and Fund Balance	<u>(2,278,942)</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 (Unaudited)	%	Budget	End of Period Actual	%	Budget	End of Period Actual	%
Tuition Preschool Enterprise Fund									
Tuition Preschool Revenues									
1300 Tuition	56,654	63,541	112.2%	506,076	527,420	104.2%	885,286	742,039	83.8%
3900 On-Behalf Payments	-	35,129		-	103,227		179,135	219,651	122.6%
Total Revenues	56,654	98,670	174.2%	506,076	630,647	124.6%	1,064,421	961,690	90.3%
Non-Operating Funds									
Beginning Balance	(759,506)	(759,506)	100.0%	(787,294)	(787,294)	100.0%	(1,041,253)	(1,041,253)	100.0%
Tuition Preschool Expenditures									
1100 Instruction	246,298	114,009	46.3%	667,932	602,859	90.3%	1,254,746	684,825	54.6%
2200 Instructional Staff Support	-	-		-	-		33,427	22,906	68.5%
Total Expenditures	246,298	114,009	46.3%	667,932	602,859	90.3%	1,288,173	707,731	54.9%
Ending Fund Balance	(949,150)	(774,845)		(949,150)	(759,506)		(1,265,006)	(787,294)	
Trust Funds									
Trust Revenues									
1500 Interest Income	421,125	421,125	100.0%	(84,601)	(82,100)	97.0%	1,902	122,579	6445.8%
1900 Local Contributions	211,079	198,749	94.2%	381,684	377,564	98.9%	1,407,635	986,359	70.1%
Total Revenues	632,204	619,874	98.0%	297,083	295,464	99.5%	1,409,536	1,108,938	78.7%
Non-Operating Funds									
Beginning Balance	1,989,673	1,989,673	100.0%	2,331,850	2,331,850	100.0%	2,281,627	2,281,627	100.0%
Trust Expenditures									
3300 Trust Expenditures	2,621,877	330,605	12.6%	2,339,630	637,641	27.3%	1,593,372	1,058,715	66.4%
Total Expenditures	2,621,877	330,605	12.6%	2,339,630	637,641	27.3%	1,593,372	1,058,715	66.4%
Ending Fund Balance	-	2,278,942		289,303	1,989,673		2,097,791	2,331,850	