

Monthly Financial Report
Through July 31, 2021

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
All Funds Revenues											
Local Sources											
Property Taxes	547,829,656	-	0.0%	530,248,112	525,408,458	(5,837)	0.0%	502,604,410	510,274,442	-	0.0%
Occupational Taxes	163,776,000	-	0.0%	176,787,809	165,848,315	(4,895,986)	-3.0%	156,348,315	174,043,000	-	0.0%
Other Taxes	57,806,000	-	0.0%	63,516,855	56,269,662	(614,502)	-1.1%	54,014,453	59,156,507	(756,494)	-1.3%
Local Grants	6,063,738	164,163	2.7%	3,962,259	4,756,007	454,448	9.6%	4,143,024	5,785,141	484,742	8.4%
State Sources											
SEEK Program	224,355,411	19,015,835	8.5%	222,845,314	210,091,160	18,112,104	8.6%	225,684,013	232,487,382	20,021,009	8.6%
Other State Revenues	338,149,598	4,235,726	1.3%	50,318,633	363,560,117	18,870,444	5.2%	369,660,335	340,082,717	18,244,965	5.4%
KSFCC Allocation	8,000,000	2,181,312	27.3%	9,878,203	9,878,203	2,185,981	22.1%	10,257,913	11,900,000	2,186,631	18.4%
Federal Grants	168,524,495	1,581,494	0.9%	194,751,014	155,594,697	1,312,825	0.8%	137,930,824	154,369,913	722,886	0.5%
Interest	457,717	(21,609)	-4.7%	752,643	1,309,505	(112,430)	-8.6%	4,799,457	5,125,429	(117,393)	-2.3%
Other Sources	133,850,389	5,991,942	4.5%	443,402,755	121,350,194	4,560,257	3.8%	132,193,786	116,380,917	4,544,301	3.9%
Total Revenues	1,648,813,004	33,148,864	2.0%	1,696,463,597	1,614,066,317	39,867,305	2.5%	1,597,636,530	1,609,605,448	45,330,646	2.8%
Non-Operating Funds											
Beginning Balance	188,346,438	188,346,438	100.0%	150,971,428	150,971,428	150,971,428	100.0%	193,333,385	193,333,385	193,333,385	100.0%
All Funds Expenditures											
1100 Instruction	810,856,885	2,927,866	0.4%	822,264,726	829,405,119	12,384,473	1.5%	774,344,474	794,873,734	10,072,608	1.3%
2100 Student Support	86,122,196	264,886	0.3%	86,899,921	75,906,678	1,145,526	1.5%	76,476,936	75,980,450	992,140	1.3%
2200 Instructional Staff Support	171,186,763	1,726,300	1.0%	141,804,155	154,858,044	2,334,663	1.5%	150,445,455	172,465,343	2,628,117	1.5%
2300 District Administration	7,476,166	125,512	1.7%	7,389,275	8,798,420	273,651	3.1%	7,507,701	7,264,484	278,300	3.8%
2400 School Administration	113,110,551	1,007,810	0.9%	118,295,056	122,013,422	1,448,858	1.2%	115,535,838	117,476,731	1,792,293	1.5%
2500 Business Support	52,912,872	4,530,457	8.6%	44,664,077	64,283,747	(21,322)	0.0%	52,348,395	66,602,596	2,417,679	3.6%
2600 Plant Operations & Maintenance	141,555,744	3,511,109	2.5%	110,102,596	133,929,630	3,573,478	2.7%	116,147,008	134,879,946	4,559,752	3.4%
2700 Transportation	78,529,346	4,576,982	5.8%	67,649,749	91,584,233	5,824,260	6.4%	85,480,460	93,685,077	2,165,313	2.3%
2900 Other Instruction Support	-	998		22,631	-	-		-	-	-	
3100 Food Service	71,814,137	1,094,635	1.5%	53,652,667	75,680,864	1,079,159	1.4%	73,668,458	102,794,835	1,255,130	1.2%
3200 Daycare Operations	591,579	1,744	0.3%	38,520	400,000	1,843	0.5%	130,385	600,562	1,275	0.2%
3300 Community Services	17,249,614	168,254	1.0%	11,167,254	12,328,922	357,958	2.9%	11,341,429	10,742,041	105,107	1.0%
4600 Site Improvement	66,612,978	3,940,840	5.9%	64,142,631	43,893,775	62,821,521	143.1%	63,115,947	48,711,267	(4,894,212)	-10.0%
5100 Debt Service	61,330,974	7,576,669	12.4%	55,254,229	62,281,213	6,790,159	10.9%	51,664,316	63,854,000	6,555,628	10.3%
5200 Operating Transfers Out	59,929,206	5,880,943	9.8%	75,741,101	58,571,468	4,438,946	7.6%	61,791,685	58,182,792	4,437,935	7.6%
5300 Contingency	50,909,402	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,790,188,412	37,335,005	2.1%	1,659,088,587	1,769,840,679	102,453,174	5.8%	1,639,998,487	1,805,534,998	32,367,067	1.8%
Ending Fund Balance	46,971,030	184,160,297		188,346,438	(4,802,933)	88,385,559		150,971,428	(2,596,164)	206,296,965	

As of July 31, 2021

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	164,516,015	Due To Other Funds	(127,656,966)
Investments	15,340,450	Accounts Payable	(1,240,113)
Accounts Receivable	61,329	Accrued Expenditures	<u>(4,521,481)</u>
Due From Other Funds	113,891,517		
Inventory	<u>4,482,222</u>	Total Liabilities	(133,418,560)
Total Assets	<u><u>298,291,533</u></u>		
		Fund Balance	
		Beginning Balance	(160,073,460)
		Revenues	(19,339,614)
		Expenditures	<u>14,540,101</u>
		Total Fund Balance	<u>(164,872,973)</u>
		Total Liabilities and Fund Balance	<u><u>(298,291,533)</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.

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Revenues											
1111 Real Estate Taxes	505,374,000	-	0.0%	489,814,154	484,974,500	(5,837)	0.0%	462,895,650	469,774,442	-	0.0%
1115 Delinquent Property Taxes	5,000,000	-	0.0%	5,409,554	5,000,000	-	0.0%	4,001,458	5,200,000	-	0.0%
1117 Motor Vehicle Taxes	30,502,000	-	0.0%	34,082,938	29,101,954	-	0.0%	28,716,415	31,360,593	-	0.0%
1119 Franchise Taxes	14,392,000	-	0.0%	14,513,682	13,837,708	-	0.0%	13,380,801	13,905,914	-	0.0%
1131 Occupational License Taxes	163,776,000	-	0.0%	176,787,809	165,848,315	(4,895,986)	-3.0%	156,348,315	174,043,000	-	0.0%
1191 Omitted Property Taxes	5,182,000	-	0.0%	6,630,948	5,600,000	(614,502)	-11.0%	5,182,110	7,000,000	(756,494)	-10.8%
1280 Revenue in Lieu of Taxes	2,730,000	-	0.0%	2,879,733	2,730,000	-	0.0%	2,733,669	1,690,000	-	0.0%
1300 Tuition	495,000	-	0.0%	483,205	495,000	49,559	10.0%	494,442	507,500	-	0.0%
1510 Interest Income	400,000	(39,617)	-9.9%	270,209	1,100,000	(129,798)	-11.8%	4,395,350	5,000,000	(180,169)	-3.6%
1900 Other Local Revenues	4,556,000	29,555	0.6%	4,798,105	4,556,000	11,151	0.2%	4,563,988	4,503,000	5,887	0.1%
3111 State SEEK Revenues	224,355,411	19,015,835	8.5%	210,091,160	210,091,160	18,112,104	8.6%	225,684,013	232,487,382	20,021,009	8.6%
3129 KSB/KSD Transportation	17,000	-	0.0%	34,245	17,000	-	0.0%	17,593	15,000	-	0.0%
3800 State Utility Taxes	1,800	(151,746)	-8430.3%	1,818,326	1,800,000	(151,357)	-8.4%	1,806,283	1,796,000	(289)	0.0%
3900 On-Behalf Payments	298,211,921	-	0.0%	322,405,832	319,502,121	14,546,102	4.6%	320,133,152	298,211,921	13,368,533	4.5%
4100 Unrestricted Federal Revenues	7,000	-	0.0%	14,013	6,500	-	0.0%	6,256	10,000	-	0.0%
5220 Indirect Cost Transfers	6,344,432	485,587	7.7%	12,336,296	6,431,602	57,807	0.9%	6,554,964	6,166,689	68,939	1.1%
Total Revenues	1,261,344,564	19,339,614	1.5%	1,282,370,208	1,251,091,860	26,979,243	2.2%	1,236,914,459	1,251,671,441	32,527,417	2.6%
Non-Operating Funds											
Beginning Balance	160,073,460	160,073,460		94,647,544	94,647,544	94,647,544		131,790,729	131,790,729	131,790,729	

		2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
		Budget	YTD Actual	%	End of Year Unaudited	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	468,114,958	304,767	0.1%	440,527,680	475,412,035	636,216	0.1%	445,037,645	445,248,514	1,011,232	0.2%
0200	Employee Benefits	235,162,631	32,250	0.0%	244,433,980	241,579,823	9,751,740	4.0%	244,182,863	236,841,221	9,162,390	3.9%
0300	Professional/Technical Services	251,263	33,261	13.2%	121,917	284,006	(4,640)	-1.6%	252,959	456,594	(4,358)	-1.0%
0400	Property Services	845,420	22,121	2.6%	352,163	756,654	(370)	0.0%	347,660	499,797	5,169	1.0%
0500	Other Purchased Services	1,053,517	1,875	0.2%	88,449	591,868	(683)	-0.1%	421,158	654,408	(6,700)	-1.0%
0600	Supplies	10,695,960	24,509	0.2%	7,008,246	10,850,755	1,674,519	15.4%	5,376,111	16,261,389	57,304	0.4%
0700	Property	4,269,617	51,903	1.2%	6,326,936	5,629,299	(114,787)	-2.0%	5,488,614	6,870,937	(156,163)	-2.3%
0800	Miscellaneous	6,068,862	205,000	3.4%	409,302	6,795,515	(1,620)	0.0%	454,853	527,457	97,975	18.6%
1100	Instruction	726,462,228	675,686	0.1%	699,268,673	741,899,956	11,940,374	1.6%	701,561,863	707,360,317	10,166,849	1.4%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	53,804,868	99,197	0.2%	49,050,931	47,135,362	137,537	0.3%	45,175,457	47,281,565	125,099	0.3%
0200	Employee Benefits	22,552,428	16,356	0.1%	27,217,853	22,329,104	1,013,473	4.5%	24,954,539	22,083,470	852,560	3.9%
0300	Professional/Technical Services	2,128,409	19,831	0.9%	1,824,069	2,076,085	(190)	0.0%	1,325,518	1,675,320	720	0.0%
0400	Property Services	17,133	-	0.0%	3,782	16,012	(1,959)	-12.2%	4,931	10,554	(500)	-4.7%
0500	Other Purchased Services	143,895	1,820	1.3%	43,496	92,481	1,950	2.1%	105,044	126,058	1,366	1.1%
0600	Supplies	524,067	(6,871)	-1.3%	273,127	592,369	(7,938)	-1.3%	238,868	503,839	3,186	0.6%
0700	Property	150,531	17,890	11.9%	104,346	212,446	(1,913)	-0.9%	109,434	149,118	1,091	0.7%
0800	Miscellaneous	311,472	-	0.0%	103,723	208,147	(2,040)	-1.0%	157,134	198,792	(1,962)	-1.0%
2100	Student Support	79,632,803	148,223	0.2%	78,621,327	72,662,007	1,138,921	1.6%	72,070,925	72,028,715	981,561	1.4%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	74,827,203	322,764	0.4%	66,897,520	71,956,456	492,019	0.7%	68,457,911	78,272,744	621,023	0.8%
0200	Employee Benefits	37,204,499	64,102	0.2%	36,986,397	37,787,020	1,513,415	4.0%	37,294,825	37,493,389	1,298,320	3.5%
0300	Professional/Technical Services	9,895,962	19,797	0.2%	761,256	3,548,643	(33,234)	-0.9%	2,147,938	3,743,972	18,633	0.5%
0400	Property Services	495,877	49,295	9.9%	146,523	293,675	(226)	-0.1%	245,569	306,301	(5,900)	-1.9%
0500	Other Purchased Services	400,428	(1,257)	-0.3%	86,530	370,292	(2,758)	-0.7%	325,992	557,711	(8,293)	-1.5%
0600	Supplies	4,070,218	118,264	2.9%	669,218	4,048,155	(52,923)	-1.3%	3,866,147	4,069,783	(60,854)	-1.5%
0700	Property	10,511,010	515,730	4.9%	2,753,189	3,326,082	(823,448)	-24.8%	2,996,055	4,550,618	130,784	2.9%
0800	Miscellaneous	133,772	38	0.0%	99,242	151,757	(4,429)	-2.9%	78,633	153,485	4,341	2.8%
2200	Instructional Staff Support	137,538,970	1,088,734	0.8%	108,399,876	121,482,081	1,088,418	0.9%	115,413,070	129,148,003	1,998,053	1.5%

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District Administration (Superintendent, Board)												
0100	Salaries	4,631,612	91,118	2.0%	4,003,084	4,615,219	99,987	2.2%	4,051,375	4,040,293	164,960	4.1%
0200	Employee Benefits	1,338,263	12,074	0.9%	2,113,475	2,090,747	89,395	4.3%	2,110,264	1,299,003	82,717	6.4%
0300	Professional/Technical Services	978,751	14,805	1.5%	830,432	1,589,313	36,886	2.3%	954,490	1,304,214	(3,188)	-0.2%
0400	Property Services	3,000	-	0.0%	(540)	1,500	-	0.0%	5,610	10,985	-	0.0%
0500	Other Purchased Services	223,750	78	0.0%	71,487	103,789	-	0.0%	126,338	292,215	(4,491)	-1.5%
0600	Supplies	62,023	281	0.5%	42,773	131,433	139	0.1%	60,493	115,725	(5,727)	-4.9%
0700	Property	33,867	4,490	13.3%	31,342	70,075	(315)	-0.4%	15,767	25,321	272	1.1%
0800	Miscellaneous	100,005	710	0.7%	110,577	123,472	46,536	37.7%	103,557	146,178	42,478	29.1%
2300	District Administration	7,371,271	123,556	1.7%	7,202,631	8,725,547	272,627	3.1%	7,427,894	7,233,935	277,020	3.8%
School Administration (Principal's Office)												
0100	Salaries	73,330,232	309,839	0.4%	71,348,612	74,975,980	393,706	0.5%	71,848,371	73,561,401	464,904	0.6%
0200	Employee Benefits	32,756,082	31,245	0.1%	37,931,156	38,231,584	1,317,089	3.4%	37,682,223	32,628,251	1,250,340	3.8%
0300	Professional/Technical Services	406,348	1,494	0.4%	218,651	519,526	(1,378)	-0.3%	354,953	573,619	(3,222)	-0.6%
0400	Property Services	619,171	18,821	3.0%	372,450	739,085	(2,004)	-0.3%	345,689	628,606	15,850	2.5%
0500	Other Purchased Services	751,902	8,966	1.2%	732,992	1,054,216	(8,157)	-0.8%	822,681	1,063,914	(435)	0.0%
0600	Supplies	3,468,661	(89,823)	-2.6%	1,727,681	4,859,720	(18,458)	-0.4%	2,132,522	5,917,974	95,883	1.6%
0700	Property	1,561,152	181	0.0%	1,933,022	1,425,373	(241,125)	-16.9%	1,808,502	2,852,784	(40,817)	-1.4%
0800	Miscellaneous	34,719	214	0.6%	22,715	61,258	(38)	-0.1%	35,414	71,029	544	0.8%
2400	School Administration	112,928,267	280,937	0.2%	114,287,277	121,866,742	1,439,634	1.2%	115,030,355	117,297,577	1,783,047	1.5%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,094,560	591,703	2.5%	23,018,456	23,292,158	685,603	2.9%	22,500,678	24,053,346	829,169	3.4%
0200	Employee Benefits	13,701,133	287,365	2.1%	14,508,183	13,764,727	482,705	3.5%	14,217,788	14,570,355	500,063	3.4%
0300	Professional/Technical Services	2,824,255	99,039	3.5%	1,616,951	1,956,424	(6,934)	-0.4%	1,317,983	1,956,605	67,391	3.4%
0400	Property Services	529,572	37,365	7.1%	185,519	626,892	(90,285)	-14.4%	(193,137)	584,953	(16,648)	-2.8%
0500	Other Purchased Services	5,581,620	2,458,287	44.0%	(86,535)	4,954,029	474,373	9.6%	5,274,420	5,329,586	306,081	5.7%
0600	Supplies	2,595,930	603,745	23.3%	1,561,590	3,272,653	(31,446)	-1.0%	3,932,858	3,005,241	1,414,669	47.1%
0700	Property	3,098,047	415,262	13.4%	57,631	14,923,596	(1,551,623)	-10.4%	4,377,126	15,014,847	(855,966)	-5.7%
0800	Miscellaneous	212,755	-	0.0%	203,363	222,058	(1,400)	-0.6%	352,781	398,903	165,011	41.4%
2500	Business Support	52,637,872	4,492,767	8.5%	41,065,157	63,012,538	(39,007)	-0.1%	51,780,497	64,913,835	2,409,770	3.7%

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Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	54,914,585	1,210,359	2.2%	46,919,976	54,938,815	1,296,770	2.4%	48,205,952	54,109,964	1,762,785	3.3%
0200	Employee Benefits	26,790,003	458,087	1.7%	23,132,890	25,896,945	806,087	3.1%	23,742,199	26,178,901	953,522	3.6%
0300	Professional/Technical Services	1,034,758	3,238	0.3%	128,825	436,719	632	0.1%	617,499	969,103	5,141	0.5%
0400	Property Services	25,235,083	677,876	2.7%	10,899,788	22,110,758	273,042	1.2%	18,223,471	24,588,377	253,493	1.0%
0500	Other Purchased Services	1,898,892	134,927	7.1%	(2,241,230)	1,660,612	97,691	5.9%	(370,945)	1,704,813	104,075	6.1%
0600	Supplies	26,895,429	744,612	2.8%	14,100,744	24,125,865	938,351	3.9%	22,491,993	23,705,144	1,401,864	5.9%
0700	Property	3,314,682	200,572	6.1%	2,103,782	4,373,328	159,779	3.7%	2,009,372	3,267,570	83,222	2.5%
0800	Miscellaneous	159,201	95	0.1%	115,973	141,350	1,126	0.8%	119,000	155,178	(517)	-0.3%
2600	Plant Operations & Maintenance	140,242,633	3,429,766	2.4%	95,160,750	133,684,392	3,573,478	2.7%	115,038,541	134,679,051	4,563,585	3.4%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,405,803	229,354	0.5%	34,923,056	50,225,723	226,798	0.5%	45,230,780	47,816,244	457,073	1.0%
0200	Employee Benefits	19,187,391	104,416	0.5%	17,662,496	20,793,205	386,428	1.9%	22,876,194	19,033,354	474,137	2.5%
0300	Professional/Technical Services	147,898	(7,930)	-5.4%	(14,646)	126,933	8	0.0%	(457,659)	133,326	(14,524)	-10.9%
0400	Property Services	86,794	3,854	4.4%	43,839	84,158	2,315	2.8%	56,620	106,711	2,315	2.2%
0500	Other Purchased Services	4,030,177	3,266,066	81.0%	3,528,735	3,998,595	2,208,127	55.2%	3,270,492	3,140,868	1,697,584	54.0%
0600	Supplies	8,833,744	198,699	2.2%	3,763,135	8,697,876	206,131	2.4%	7,632,641	8,971,737	162,777	1.8%
0700	Property	1,889,362	419,552	22.2%	4,109,281	5,502,300	2,794,452	50.8%	5,826,230	10,759,735	(616,928)	-5.7%
0800	Miscellaneous	354,743	4,430	1.2%	45,622	131,092	-	0.0%	53,805	91,115	(7,530)	-8.3%
2700	Transportation	77,935,912	4,218,439	5.4%	64,061,519	89,559,883	5,824,260	6.5%	84,489,103	90,053,089	2,154,905	2.4%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,632	1,894	2.7%	70,561	70,133	2,165	3.1%	65,487	70,133	-	0.0%
0200	Employee Benefits	24,740	732	3.0%	35,016	9,210	794	8.6%	32,149	-	-	
0800	Miscellaneous	23,000	-		-	-	-		22,846	-	-	
3100	Food Service	118,372	2,627	2.2%	105,577	79,343	2,959	3.7%	120,482	70,133	-	0.0%

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	2,062,745	43,087	2.1%	1,433,390	2,082,724	50,994	2.4%	1,920,453	2,493,276	61,559	2.5%
0200 Employee Benefits	1,040,842	5,971	0.6%	1,034,448	1,098,292	49,175	4.5%	1,100,455	1,095,632	45,626	4.2%
0300 Professional/Technical Services	1,042	-	0.0%	369	5,369	150	2.8%	9,455	13,926	-	0.0%
0400 Property Services	-	-		1,575	3,575	-	0.0%	1,890	3,890	-	0.0%
0500 Other Purchased Services	1,189	86	7.2%	815	1,784	-	0.0%	5,951	10,223	(40)	-0.4%
0600 Supplies	3,824	65	1.7%	3,710	16,291	43	0.3%	7,357	16,535	(64)	-0.4%
0700 Property	10,513	880	8.4%	8,389	27,647	886	3.2%	3,193	11,114	-	0.0%
0800 Miscellaneous	-	-		3,780	11,780	-	0.0%	2,251	10,611	(1,973)	-18.6%
3300 Community Services	3,120,155	50,089	1.6%	2,486,475	3,247,462	101,248	3.1%	3,051,005	3,655,207	105,107	2.9%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	895,407	23,882	2.7%	881,235	888,033	26,777	3.0%	895,975	898,471	35,702	4.0%
0200 Employee Benefits	374,569	4,313	1.2%	455,203	452,732	19,164	4.2%	458,260	342,251	16,077	4.7%
0300 Professional/Technical Services	2,000	-	0.0%	1,645	2,035	-	0.0%	64,444	186,782	18,720	10.0%
0400 Property Services	1,871	-	0.0%	392	1,131	-	0.0%	453	1,982	43	2.1%
0500 Other Purchased Services	11,367	-	0.0%	4,741	12,600	-	0.0%	5,150	13,300	810	6.1%
0600 Supplies	20,147	1,081	5.4%	12,596	22,634	1,030	4.6%	14,444	17,766	1,506	8.5%
0700 Property	5,433	-	0.0%	10,208	11,859	-	0.0%	6,665	11,079	33	0.3%
0800 Miscellaneous	2,750	-	0.0%	1,893	2,750	(170)	-6.2%	3,079	22,800	(1,052)	-4.6%
4300 Architectural & Engineering	1,313,545	29,276	2.2%	1,367,911	1,393,775	46,801	3.4%	1,448,470	1,494,431	71,839	4.8%
5200 Operating Transfers Out	1,910,000	-	0.0%	4,917,119	1,787,632	-	0.0%	6,625,439	2,005,125	-	0.0%
5300 Contingency	50,909,402	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,392,121,429	14,540,101	1.0%	1,216,944,293	1,395,306,501	25,389,713	1.8%	1,274,057,644	1,387,360,557	24,511,737	1.8%
Ending Fund Balance	29,296,595	164,872,973		160,073,460	(49,567,097)	96,237,074		94,647,544	(3,898,387)	139,806,408	

As of July 31, 2021

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	77,555,021	Accounts Payable	(466,182)
Accounts Receivable	<u>28,327,957</u>	Due To Other Funds	<u>(93,491,656)</u>
Total Assets	<u><u>105,882,978</u></u>	Total Liabilities	(93,957,838)
		Fund Balance	
		Beginning Balance	(16,651,510)
		Revenues	(217,077)
		Expenditures	<u>4,943,447</u>
		Total Fund Balance	<u>(11,925,140)</u>
		Total Liabilities and Fund Balance	<u><u>(105,882,978)</u></u>

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

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	-	127		12,149	1,397	1,204	86.2%	32,347	-	3,442	
1700 Student Fees	11,882	-	0.0%	235	68,383	-	0.0%	595	-	-	
1900 Local Grants and Contributions	5,972,129	126,762	2.1%	3,496,477	4,475,407	396,613	8.9%	3,429,761	5,067,758	91,847	1.8%
3111 State SEEK Revenues	-	-		12,754,154	-	-		-	-	-	
3200 State Grants	30,643,559	(187)	0.0%	34,963,553	33,565,096	50,595	0.2%	33,974,387	31,411,615	-	0.0%
4300 Direct Federal Grants	870,940	-	0.0%	795,043	15,695,057	-	0.0%	1,256,286	15,108,257	-	0.0%
4500 Federal Grants Through State	92,649,603	-	0.0%	160,636,075	74,593,805	2	0.0%	80,155,499	69,471,222	3	0.0%
4700 Federal Grants Thru Intermediary	-	-		900,222	631,688	-	0.0%	757,185	664,528	-	0.0%
4810 Medicaid Reimbursement	4,670,189	90,375	1.9%	1,522,724	2,048,478	69,026	3.4%	1,895,472	-	139,330	
5210 Operating Transfers In	1,815,000	-	0.0%	1,927,277	2,454,264	-	0.0%	1,824,621	252,054	-	55.3%
Total Revenues	136,633,302	217,077	0.2%	217,007,909	133,533,575	517,440	0.4%	123,326,153	121,975,434	234,622	0.2%
Non-Operating Funds											
Beginning Balance	16,651,510	16,651,510	100.0%	11,621,801	11,621,801	11,621,801	100.0%	9,901,763	9,901,763	9,901,763	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	80,054,175	2,394,189	3.0%	121,289,390	81,840,472	570,917	0.7%	69,084,359	79,949,356	83,439	0.1%
2100 Student Support	6,489,393	116,662	1.8%	8,278,594	3,244,671	6,606	0.2%	4,406,011	3,951,735	10,580	0.3%
2200 Instructional Staff Support	33,354,807	635,953	1.9%	33,301,656	33,029,655	1,244,511	3.8%	34,809,119	42,839,035	628,358	1.5%
2300 District Administration	104,895	1,956	1.9%	186,644	72,873	1,024	1.4%	79,807	30,549	1,279	4.2%
2400 School Administration	182,284	726,872	398.8%	4,007,778	146,680	9,224	6.3%	505,483	179,154	9,246	5.2%
2500 Business Support	275,000	37,690	13.7%	3,598,919	1,271,209	17,686	1.4%	567,898	1,688,761	7,909	0.5%
2600 Plant Operations & Maintenance	1,181,964	96,163	8.1%	14,851,456	25,700	-	0.0%	1,064,991	1,074	(497)	-46.3%
2700 Transportation	593,434	358,542	60.4%	3,588,230	2,024,350	-	0.0%	991,357	3,631,988	10,408	0.3%
2900 Other Instruction Support	-	998		22,631	-	-		-	-	-	
3100 Food Service	-	9,244		5,975,179	-	-		-	208,552	145,966	70.0%
3300 Community Services	11,799,522	117,945	1.0%	8,343,111	9,057,013	256,579	2.8%	7,621,800	7,061,881	-	0.0%
5200 Operating Transfers Out	2,598,232	447,231	17.2%	8,534,611	2,933,826	23,627	0.8%	2,475,290	2,998,667	30,471	1.0%
Total Expenditures	136,633,706	4,943,447	3.6%	211,978,200	133,646,449	2,130,172	1.6%	121,606,115	142,540,753	927,159	0.7%
Ending Fund Balance	16,651,106	11,925,140		16,651,510	11,508,927	10,009,068		11,621,801	(10,663,556)	9,209,225	

As of July 31, 2021

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	1,176	Accounts Payable	(34,603)
Due From Other Funds	<u>4,016,322</u>		
		Total Liabilities	<u>(34,603)</u>
Total Assets	<u><u>4,017,497</u></u>		
		Fund Balance	
		Beginning Balance	(3,791,910)
		Revenues	(34,155)
		Expenditures	<u>(156,829)</u>
		Total Fund Balance	<u>(3,982,894)</u>
		Total Liabilities and Fund Balance	<u><u>(4,017,497)</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

Assets		Fund Balance	
Due from Other Funds	<u>2,222,527</u>	Beginning Balance	-
		Revenues	(4,387,659)
Total Assets	<u><u>2,222,527</u></u>	Expenditures	<u>2,165,132</u>
		Total Fund Balance	<u>(2,222,527)</u>
		Total Liabilities and Fund Balance	<u><u>(2,222,527)</u></u>

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

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	174,815	28,355	16.2%	1,338,981	1,337,747	58,927	4.4%	3,251,761	3,267,792	38,727	1.2%
1900 Local Grants and Contributions	47,699	5,801	12.2%	267,033	267,077	57,835	21.7%	335,699	335,699	1,485	0.4%
Total Revenues	222,514	34,155	15.3%	1,606,014	1,604,824	116,762	7.3%	3,587,460	3,603,491	40,212	1.1%
Non-Operating Funds											
Beginning Balance	3,791,910	3,791,910	100.0%	3,793,916	3,793,916	3,793,916	100.0%	3,237,406	3,237,406	3,237,406	100.0%
District Activity Funds Expenditures											
1100 Instruction	4,023,927	(142,009)	-3.5%	1,517,630	5,323,263	(128,655)	-2.4%	2,987,474	6,786,607	(191,008)	-2.8%
2600 Plant Operations & Maintenance	131,147	(14,820)	-11.3%	90,390	219,538	-	0.0%	43,476	199,822	(3,336)	-1.7%
Total Expenditures	4,155,074	(156,829)	-3.8%	1,608,020	5,542,801	(128,655)	-2.3%	3,030,950	6,986,429	(194,344)	-2.8%
Ending Fund Balance	(140,650)	3,982,894		3,791,910	(144,061)	4,039,333	-2803.9%	3,793,916	(3,382,938)	234,556	-6.9%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%
Total Revenues	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,775,318	2,165,132	24.7%	8,432,343	8,385,900	1,465,500	17.5%	8,432,343	8,630,000	1,426,625	16.5%
Total Expenditures	8,775,318	2,165,132	24.7%	8,432,343	8,385,900	1,465,500	17.5%	8,432,343	8,630,000	1,426,625	16.5%
Ending Fund Balance	-	2,222,527		-	-	2,750,672		-	-	2,888,170	

As of July 31, 2021

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>155,881</u>	Beginning Balance	(155,881)
		Revenues	-
Total Assets	<u><u>155,881</u></u>	Expenditures	<u>-</u>
		Total Fund Balance	<u>(155,881)</u>
		Total Liabilities and Fund Balance	<u><u>(155,881)</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	44,832,983	Accounts Payable	<u>(17,118)</u>
Due From Other Funds	<u>40,348,765</u>		
		Total Liabilities	(17,118)
Total Assets	<u><u>85,181,748</u></u>		
		Fund Balance	
		Beginning Balance	(92,305,858)
		Revenues	(561)
		Expenditures	<u>7,141,789</u>
		Total Fund Balance	<u>(85,164,630)</u>
		Total Liabilities and Fund Balance	<u><u>(85,181,748)</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.

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Building Fund											
Building Fund Revenues											
1111 Real Estate Taxes	42,455,656	-	0.0%	40,433,958	40,433,958	-	0.0%	39,708,760	40,500,000	-	0.0%
1900 Local Contributions	100,000	-	0.0%	101,917	100,000	-	0.0%	101,965	204,000	-	0.0%
3200 State Revenues	-	-		-	-	-		-	-	-	
Total Revenues	42,555,656	-	0.0%	40,535,875	40,533,958	-	0.0%	39,810,725	40,704,000	-	0.0%
Non-Operating Funds											
Beginning Balance	155,881	155,881	100.0%	6,759,572	6,759,572	6,759,572	100.0%	4,180,415	4,180,415	4,180,415	100.0%
Building Fund Expenditures											
5200 Operating Transfers Out	42,555,656	-	0.0%	47,139,566	41,397,110	4,862	0.0%	37,231,568	40,704,000	-	0.0%
Total Expenditures	42,555,656	-	0.0%	47,139,566	41,397,110	4,862	0.0%	37,231,568	40,704,000	-	0.0%
Ending Fund Balance	155,881	155,881		155,881	5,896,420	6,754,710		6,759,572	4,180,415	4,180,415	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	561		47,669	-	4,260		358,668	-	39,722	
1900 Local Contributions	-	-		-	-	-		-	1,605,101	-	0.0%
5100 Bond Proceeds	65,299,433	-	0.0%	38,324,989	42,500,000	-	0.0%	60,665,896	45,093,293	-	0.0%
5210 Operating Transfers In	-	-		15,976,541	-	4,862		10,149,706	-	-	
Total Revenues	65,299,433	561	0.0%	54,349,199	42,500,000	9,122	0.0%	71,174,270	46,698,394	39,722	0.1%
Non-Operating Funds											
Beginning Balance	92,305,858	92,305,858		103,870,057	103,870,057	103,870,057		97,624,465	97,624,465	97,624,465	
Construction Fund Expenditures											
4600 Construction	65,299,433	3,911,564	6.0%	62,774,720	42,500,000	62,774,720	147.7%	61,667,477	47,216,836	(4,966,051)	-10.5%
5100 Debt Service	-	-		227,900	-	227,900		318,830	-	-	
5200 Operating Transfers Out	-	3,230,224		2,910,778	-	2,910,778		2,942,371	-	2,942,371	
Total Expenditures	65,299,433	7,141,789	10.9%	65,913,397	42,500,000	65,913,397	155.1%	64,928,678	47,216,836	(2,023,680)	-4.3%
Ending Fund Balance	92,305,858	85,164,630		92,305,858	103,870,057	37,965,782		103,870,057	97,106,023	99,687,867	

As of July 31, 2021

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(7,576,669)
Expenditures	<u>7,576,669</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	545	Due To Other Funds	(18,055,090)
Accounts Receivable	1,546,718	Accounts Payable	(47,229)
Inventory	2,403,174	Unfunded Pension Liability	(96,110,370)
Equipment, Net of Depreciation	17,880,919	Deferred Inflows - Pension Investments	<u>(14,871,805)</u>
Deferred Outflows - Pension Contributions	<u>20,771,276</u>	Total Liabilities	(129,084,495)
Total Assets	<u><u>42,602,632</u></u>		
		Fund Balance	
		Beginning Balance	86,894,431
		Revenues	(1,533,688)
		Expenditures	<u>1,121,120</u>
		Total Fund Balance	<u>86,481,863</u>
		Total Liabilities and Fund Balance	<u><u>(42,602,632)</u></u>

Food Service Fund operates the cafeterias at all schools. This operation is funded by federal reimbursements and student sales.

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	8,000,000	2,181,312	27.3%	9,878,203	9,878,203	2,185,981	22.1%	10,257,913	11,900,000	2,186,631	18.4%
4300 Federal Direct Reimbursements	2,000,000	-	0.0%	2,641,979	2,620,000	-	0.0%	2,630,996	2,620,000	-	0.0%
5210 Operating Transfers In	51,330,974	5,395,357	10.5%	42,506,147	49,783,010	4,376,278	8.8%	38,456,577	49,334,000	4,368,996	8.9%
Total Revenues	61,330,974	7,576,669	12.4%	55,026,329	62,281,213	6,562,259	10.5%	51,345,486	63,854,000	6,555,628	10.3%
Debt Service Expenditures											
5100 Debt Service	61,330,974	7,576,669	12.4%	55,026,329	62,281,213	6,562,259	10.5%	51,345,486	63,854,000	6,555,628	10.3%
Total Expenditures	61,330,974	7,576,669	12.4%	55,026,329	62,281,213	6,562,259	10.5%	51,345,486	63,854,000	6,555,628	10.3%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	75,000	25	0.0%	1,235	180,000	214	0.1%	91,665	120,000	17,841	14.9%
1600 Food Sales	3,275,000	24,393	0.7%	29,248	10,950,000	529	0.0%	2,325,026	4,600,000	58,718	1.3%
1900 Local Contributions	42,000	18,150	43.2%	22,959	2,273,000	1,145	0.1%	20,939	50,000	(9,555)	-19.1%
3200 State Grants	500,000	-	0.0%	483,703	-	-		488,430	-	-	
3900 On-Behalf Payments	-	-		4,533,955	-	205,663		4,516,282	-	540,295	
4500 Federal Grants Through State	68,333,763	1,491,119	2.2%	27,255,619	60,005,669	1,243,797	2.1%	48,017,229	66,505,906	583,553	0.9%
4950 Donated Commodities	-	-		985,339	-	-		3,218,157	-	-	
5210 Operating Transfers In	-	-		2,920,000	-	-		2,969,452	-	-	
Total Revenues	72,225,763	1,533,688	2.1%	36,232,060	73,408,669	1,451,348	2.0%	61,647,180	71,275,906	1,190,852	1.7%
Non-Operating Funds											
Beginning Balance	(86,894,431)	(86,894,431)	100.0%	(71,752,896)	(71,752,896)	(71,752,896)	100.0%	(55,772,426)	(55,772,426)	(55,772,426)	100.0%
Food Service Expenditures											
3100 Food Service Operation	71,695,765	1,082,765	1.5%	47,571,911	75,601,522	1,076,200	1.4%	73,547,976	102,516,150	1,109,163	1.1%
5200 Operating Transfers Out	4,090,000	38,356	0.9%	3,801,684	4,062,000	34,180	0.8%	4,079,674	3,840,000	38,468	
Total Expenditures	75,785,765	1,121,120	1.5%	51,373,595	79,663,522	1,110,380	1.4%	77,627,650	106,356,150	1,147,631	1.1%
Ending Fund Balance	(90,454,433)	(86,481,863)		(86,894,431)	(78,007,748)	(71,411,928)		(71,752,896)	(90,852,670)	(55,729,205)	

As of July 31, 2021

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	577,543	Unfunded Pension Liability	(94,665)
Deferred Outflows - Pension Contributions	<u>20,459</u>	Deferred Inflows - Pension Investments	<u>(14,648)</u>
Total Assets	<u>598,002</u>	Total Liabilities	(109,313)
		Fund Balance	
		Beginning Balance	(490,433)
		Revenues	-
		Expenditures	<u>1,744</u>
		Total Fund Balance	<u>(488,689)</u>
		Total Liabilities and Fund Balance	<u>(598,002)</u>

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

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	-	-	
3200 State Grants	-	-		3,397	290,000	-	0.0%	134,664	18,181	7,085	39.0%
3900 On-Behalf Payments	-	-		(0)	-	1,843		30,087	-	1,218	
Total Revenues	-	-		3,397	290,000	1,843	0.6%	164,818	18,181	8,303	45.7%
Non-Operating Funds											
Beginning Balance	490,433	490,433	100.0%	525,556	525,556	525,556	100.0%	491,123	491,123	491,123	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	591,579	1,744	0.3%	38,520	400,000	1,843	0.5%	130,385	600,562	1,275	0.2%
Total Expenditures	591,579	1,744	0.3%	38,520	400,000	1,843	0.5%	130,385	600,562	1,275	0.2%
Ending Fund Balance	(101,146)	488,689		490,433	415,556	525,556		525,556	(91,258)	498,151	

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Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	60,730	Unfunded Pension Liability	(13,145)
Deferred Outflows - Pension Contributions	<u>2,841</u>	Deferred Inflows - Pension Investments	<u>(2,034)</u>
Total Assets	<u><u>63,571</u></u>	Total Liabilities	(15,179)
		Fund Balance	
		Beginning Balance	(48,392)
		Revenues	-
		Expenditures	<u>-</u>
		Total Fund Balance	<u>(48,392)</u>
		Total Liabilities and Fund Balance	<u><u>(63,571)</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.

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	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	-	0.0%	6,993	15,033	-	0.0%	24,415	23,639	-	0.0%
1900 Local Contributions	-	-		-	-	-		27,440	27,440	-	0.0%
3900 On-Behalf Payments	-	-		129	-	131		2,870	-	-	
5210 Operating Transfers In	95,000	-	0.0%	74,842	95,000	-	0.0%	92,922	95,000	-	0.0%
Total Revenues	110,033	-	0.0%	81,964	110,033	131	0.1%	147,647	146,079	-	0.0%
Non-Operating Funds											
Beginning Balance	48,392	48,392	100.0%	48,515	48,515	48,515	100.0%	58,098	58,098	58,098	100.0%
Enterprise Programs Expenditures											
1100 Instruction	117,250	-	0.0%	75,023	95,130	-	0.0%	107,919	109,352	-	0.0%
2200 Instructional Staff Support	29,166	-	0.0%	-	51,308	-	0.0%	18,328	69,636	-	0.0%
3300 Community Services	24,348	-	0.0%	7,064	24,448	131	0.5%	30,983	24,953	-	0.0%
Total Expenditures	170,763	-	0.0%	82,087	170,886	131	0.1%	157,230	203,941	-	0.0%
Ending Fund Balance	(12,338)	48,392		48,392	(12,338)	48,515		48,515	236	58,098	

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Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	296,168	Due To Other Funds	(1,205)
Deferred Outflows - Pension Contributions	<u>16,981</u>	Unfunded Pension Liabilities	(78,573)
		Deferred Inflows - Pension Investments	<u>(12,158)</u>
Total Assets	<u><u>313,149</u></u>	Total Liabilities	(91,936)
		Fund Balance	
		Beginning Balance	(219,328)
		Revenues	(3,498)
		Expenditures	<u>1,613</u>
		Total Fund Balance	<u>(221,213)</u>
		Total Liabilities and Fund Balance	<u><u>(313,149)</u></u>

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

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	-	13		256	256	23	9.1%	3,527	3,527	564	16.0%
1800 Daycare Fees	258,820	3,485	1.3%	85,646	228,000	-	0.0%	135,334	135,334	3,324	2.5%
3900 On-Behalf Payments	-	-		13,853	-	958		21,017	-	-	
Total Revenues	258,820	3,498	1.4%	99,754	228,256	981	0.4%	159,878	138,862	3,888	2.8%
Non-Operating Funds											
Beginning Balance	219,328	219,328	100.0%	227,196	227,196	227,196	100.0%	277,256	277,256	277,256	100.0%
Adult Education Expenditures											
1100 Instruction	-	-		-	-	-		-	170	-	0.0%
2200 Instructional Staff Support	258,820	1,613	0.6%	102,623	295,000	1,734	0.6%	204,938	408,669	1,707	0.4%
5200 Operating Transfers Out	-	-		5,000	5,000	-	0.0%	5,000	5,000	-	0.0%
Total Expenditures	258,820	1,613	0.6%	107,623	300,000	1,734	0.6%	209,938	413,839	1,707	0.4%
Ending Fund Balance	219,328	221,213		219,328	155,452	226,443		227,196	2,279	279,437	

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Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	376,610	Unfunded Pension Liabilities	(1,232,108)
Accounts Receivable	12,084	Deferred Inflows - Pension Investments	<u>(190,652)</u>
Deferred Outflows - Pension Contributions	<u>266,282</u>		
		Total Liabilities	(1,422,760)
Total Assets	<u><u>654,976</u></u>		
		Fund Balance	
		Beginning Balance	774,845
		Revenues	(7,061)
		Expenditures	<u>-</u>
		Total Fund Balance	<u>767,784</u>
		Total Liabilities and Fund Balance	<u><u>(654,976)</u></u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	644,710	Beginning Balance	(2,278,942)
Investments	<u>1,682,893</u>	Revenues	(48,883)
		Expenditures	<u>221</u>
Total Assets	<u><u>2,327,604</u></u>	Total Fund Balance	<u>(2,327,604)</u>
		Total Liabilities and Fund Balance	<u><u>(2,327,604)</u></u>

The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Unaudited	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	30,000	7,061	23.5%	63,541	56,654	-	0.0%	527,420	506,076	9,264	1.8%
3900 On-Behalf Payments	-	-		35,129	-	336		103,227	-	13,328	
Total Revenues	30,000	7,061	23.5%	98,670	56,654	336	0.6%	630,647	506,076	22,592	4.5%
Non-Operating Funds											
Beginning Balance	(774,845)	(774,845)	100.0%	(759,506)	(759,506)	(759,506)	100.0%	(787,294)	(787,294)	(787,294)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	199,305	-	0.0%	114,009	246,298	1,836	0.7%	602,859	667,932	13,328	2.0%
2200 Instructional Staff Support	5,000	-	0.0%	-	-	-		-	-	-	
Total Expenditures	204,305	-	0.0%	114,009	246,298	1,836	0.7%	602,859	667,932	13,328	2.0%
Ending Fund Balance	(949,150)	(767,784)		(774,845)	(949,150)	(761,006)		(759,506)	(949,150)	(778,030)	
Trust Funds											
Trust Revenues											
1500 Interest Income	(17,283)	17,283	-100.0%	421,125	27,852	11,666	41.9%	(82,100)	1,902	1,207	63.4%
1900 Local Contributions	43,910	31,600	72.0%	198,749	13,523	-	0.0%	377,564	381,684	391,410	102.5%
Total Revenues	26,627	48,883	183.6%	619,873	41,375	11,666	28.2%	295,464	383,585	392,616	102.4%
Non-Operating Funds											
Beginning Balance	2,278,942	2,278,942	100.0%	1,989,673	1,989,673	1,989,673	100.0%	2,331,850	2,331,850	2,331,850	100.0%
Trust Expenditures											
3300 Trust Expenditures	2,305,589	221	0.0%	330,604	-	-		637,641	-	-	
Total Expenditures	2,305,589	221	0.0%	330,604	-	-		637,641	-	-	
Ending Fund Balance	(20)	2,327,604		2,278,942	2,031,048	2,001,339		1,989,673	2,715,435	2,724,466	