

Monthly Financial Report
Through September 30, 2021

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
All Funds Revenues											
Local Sources											
Property Taxes	547,829,656	-	0.0%	530,248,112	525,408,458	-	0.0%	502,604,410	510,274,442	-	0.0%
Occupational Taxes	173,780,000	23,402,052	13.5%	176,787,809	165,848,315	24,335,543	14.7%	156,348,315	174,043,000	19,599,242	11.3%
Other Taxes	63,094,000	7,371,549	11.7%	63,516,855	56,269,662	7,601,304	13.5%	54,014,453	59,156,507	6,582,945	11.1%
Local Grants	6,769,320	2,386,638	35.3%	3,962,259	4,939,204	709,709	14.4%	4,143,024	6,811,092	1,074,326	15.8%
State Sources											
SEEK Program	228,190,000	57,047,505	25.0%	222,845,314	210,091,160	54,336,312	25.9%	225,684,013	232,487,382	60,063,027	25.8%
Other State Revenues	366,416,221	8,214,389	2.2%	372,724,464	364,090,117	84,130,016	23.1%	369,660,335	340,612,717	79,930,604	23.5%
KSFCC Allocation	8,000,000	2,469,382	30.9%	9,878,203	9,878,203	2,323,869	23.5%	10,257,913	11,900,000	2,331,662	19.6%
Federal Grants	172,278,751	11,088,330	6.4%	194,780,448	155,594,697	11,075,606	7.1%	137,930,824	154,369,913	14,838,655	9.6%
Interest	344,194	62,249	18.1%	752,643	1,718,963	35,075	2.0%	4,799,457	5,125,429	633,429	12.4%
Other Sources	135,291,572	21,395,371	15.8%	121,010,936	125,406,234	11,612,420	9.3%	132,193,786	119,682,523	13,342,168	11.1%
Total Revenues	1,701,993,715	133,437,464	7.8%	1,696,507,044	1,619,245,013	196,159,853	12.1%	1,597,636,530	1,614,463,005	198,396,058	12.3%
Non-Operating Funds											
Beginning Balance	295,921,657	189,320,297	64.0%	182,507,130	182,507,130	182,507,130	100.0%	224,869,087	224,869,087	224,869,087	100.0%
All Funds Expenditures											
1100 Instruction	850,454,746	79,453,409	9.3%	823,976,013	815,729,571	115,388,272	14.1%	774,344,474	794,873,734	115,710,692	14.6%
2100 Student Support	90,900,201	10,173,083	11.2%	87,150,824	83,491,687	12,859,586	15.4%	76,476,936	75,980,450	11,447,355	15.1%
2200 Instructional Staff Support	170,571,357	46,201,200	27.1%	149,861,809	163,355,375	22,219,647	13.6%	150,445,455	172,465,343	25,879,312	15.0%
2300 District Administration	8,793,817	1,141,714	13.0%	7,417,506	9,086,245	1,471,209	16.2%	7,507,701	7,264,484	1,503,534	20.7%
2400 School Administration	120,263,581	16,423,312	13.7%	118,604,249	125,617,058	20,965,092	16.7%	115,535,838	117,476,731	21,430,950	18.2%
2500 Business Support	53,665,458	52,632,780	98.1%	46,446,098	55,959,914	16,710,613	29.9%	52,348,395	66,602,596	10,462,095	15.7%
2600 Plant Operations & Maintenance	134,997,328	23,303,636	17.3%	110,961,638	129,430,132	21,347,061	16.5%	116,147,008	134,879,946	25,840,794	19.2%
2700 Transportation	80,632,157	14,617,293	18.1%	68,093,453	77,122,306	13,493,207	17.5%	85,480,460	93,685,077	15,925,705	17.0%
2900 Other Instruction Support	45,000	7,322	16.3%	22,631	-	-		-	-	992	
3100 Food Service	71,843,352	8,514,700	11.9%	60,559,182	75,680,864	1,319,511	1.7%	73,668,458	102,794,835	12,781,643	12.4%
3200 Daycare Operations	581,101	5,624	1.0%	(39,665)	904,410	9,153	1.0%	130,385	600,562	22,416	3.7%
3300 Community Services	16,209,809	1,763,333	10.9%	11,162,404	14,152,480	2,206,053	15.6%	11,341,429	12,228,651	938,429	7.7%
4600 Site Improvement	78,553,339	15,745,258	20.0%	73,247,111	48,610,611	63,039,273	129.7%	63,115,947	51,494,431	18,450,693	35.8%
5100 Debt Service	61,330,974	11,587,937	18.9%	55,254,229	62,281,213	12,786,357	20.5%	51,664,316	63,854,000	12,569,013	19.7%
5200 Operating Transfers Out	59,944,886	20,454,843	34.1%	77,476,393	58,571,468	11,077,135	18.9%	61,791,685	58,182,792	11,115,875	19.1%
5300 Contingency	108,911,555	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,907,698,661	302,025,444	15.8%	1,690,193,877	1,755,898,476	314,892,168	17.9%	1,639,998,487	1,809,804,771	284,079,498	15.7%
Ending Fund Balance	90,216,710	20,732,318		188,820,297	45,853,667	63,774,815		182,507,130	29,527,321	139,185,648	

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	60,120,665	Due To Other Funds	(100,760,395)
Investments	10,389,269	Accounts Payable	(2,679,342)
Accounts Receivable	26,950	Accrued Expenditures	<u>(30,163,168)</u>
Due From Other Funds	171,472,399		
Inventory	<u>4,403,357</u>	Total Liabilities	(133,602,904)
Total Assets	<u><u>246,412,640</u></u>		
		Fund Balance	
		Beginning Balance	(155,306,796)
		Revenues	(99,575,166)
		Expenditures	<u>142,072,226</u>
		Total Fund Balance	<u>(112,809,736)</u>
		Total Liabilities and Fund Balance	<u><u>(246,412,640)</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	505,374,000	-	0.0%	489,814,154	484,974,500	-	0.0%	462,895,650	469,774,442	-	0.0%
1115 Delinquent Property Taxes	5,000,000	2,257,186	45.1%	5,409,554	5,000,000	2,247,359	44.9%	4,001,458	5,200,000	1,876,151	36.1%
1117 Motor Vehicle Taxes	34,083,000	5,114,363	15.0%	34,082,938	29,101,954	5,353,944	18.4%	28,716,415	31,360,593	4,706,795	15.0%
1119 Franchise Taxes	14,500,000	-	0.0%	14,513,682	13,837,708	-	0.0%	13,380,801	13,905,914	-	0.0%
1131 Occupational License Taxes	173,780,000	23,402,052	13.5%	176,787,809	165,848,315	24,335,543	14.7%	156,348,315	174,043,000	19,599,242	11.3%
1191 Omitted Property Taxes	6,631,000	-	0.0%	6,630,948	5,600,000	-	0.0%	5,182,110	7,000,000	-	0.0%
1280 Revenue in Lieu of Taxes	2,880,000	-	0.0%	2,879,733	2,730,000	-	0.0%	2,733,669	1,690,000	-	0.0%
1300 Tuition	483,000	15,159	3.1%	483,205	495,000	64,234	13.0%	494,442	507,500	92,000	18.1%
1510 Interest Income	270,000	64,636	23.9%	270,209	1,100,000	(73,673)	-6.7%	4,395,350	5,000,000	392,376	7.8%
1900 Other Local Revenues	4,521,000	202,006	4.5%	4,798,105	4,556,000	200,883	4.4%	4,563,988	4,503,000	232,462	5.2%
3111 State SEEK Revenues	228,190,000	57,047,505	25.0%	210,091,160	210,091,160	54,336,312	25.9%	225,684,013	232,487,382	60,063,027	25.8%
3129 KSB/KSD Transportation	17,000	-	0.0%	34,245	17,000	-	0.0%	17,593	15,000	-	0.0%
3800 State Utility Taxes	1,667,000	152,971	9.2%	1,818,326	1,800,000	151,102	8.4%	1,806,283	1,796,000	150,196	8.4%
3900 On-Behalf Payments	321,669,808	-	0.0%	322,405,832	319,502,121	72,730,512	22.8%	320,133,152	298,211,921	66,842,664	22.4%
4100 Unrestricted Federal Revenues	14,000	-	0.0%	14,013	6,500	-	0.0%	6,256	10,000	-	0.0%
5220 Indirect Cost Transfers	6,659,683	11,319,288	170.0%	12,336,296	6,431,602	760,355	11.8%	6,554,964	6,166,689	872,533	14.1%
Total Revenues	1,305,739,491	99,575,166	7.6%	1,282,370,209	1,251,091,860	160,106,570	12.8%	1,236,914,459	1,251,671,441	154,827,445	12.4%
Non-Operating Funds											
Beginning Balance	155,306,796	155,306,796		94,647,544	94,647,544	94,647,544		131,790,729	131,790,729	131,790,729	

		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	476,945,795	50,499,901	10.6%	440,831,938	448,248,923	47,639,487	10.6%	445,037,645	445,248,514	53,002,387	11.9%
0200	Employee Benefits	247,504,551	2,859,715	1.2%	244,393,189	249,226,303	51,427,253	20.6%	244,182,863	236,841,221	48,546,366	20.5%
0300	Professional/Technical Services	256,735	15,820	6.2%	149,784	284,006	10,949	3.9%	252,959	456,594	41,738	9.1%
0400	Property Services	909,268	157,289	17.3%	367,918	756,654	116,540	15.4%	347,660	499,797	60,511	12.1%
0500	Other Purchased Services	1,037,557	54,030	5.2%	90,319	591,868	23,854	4.0%	421,158	654,408	96,320	14.7%
0600	Supplies	29,281,439	3,080,586	10.5%	5,698,266	20,877,715	2,761,048	13.2%	5,376,111	16,261,389	3,737,768	23.0%
0700	Property	4,393,205	272,364	6.2%	6,524,595	7,442,473	894,278	12.0%	5,488,614	6,870,937	1,189,856	17.3%
0800	Miscellaneous	6,118,875	278,920	4.6%	440,062	796,464	330,735	41.5%	454,853	527,457	358,712	68.0%
1100	Instruction	766,447,425	57,218,624	7.5%	698,496,071	728,224,408	103,204,145	14.2%	701,561,863	707,360,317	107,033,658	15.1%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	53,056,619	7,067,363	13.3%	49,084,809	51,563,891	6,626,258	12.9%	45,175,457	47,281,565	6,277,644	13.3%
0200	Employee Benefits	27,565,022	456,015	1.7%	27,212,230	25,485,585	5,421,856	21.3%	24,954,539	22,083,470	4,587,184	20.8%
0300	Professional/Technical Services	2,122,930	4,388	0.2%	1,842,645	2,076,085	5,713	0.3%	1,325,518	1,675,320	27,704	1.7%
0400	Property Services	17,133	62	0.4%	3,803	16,012	0	0.0%	4,931	10,554	410	3.9%
0500	Other Purchased Services	143,895	9,236	6.4%	43,496	92,481	7,212	7.8%	105,044	126,058	26,867	21.3%
0600	Supplies	529,777	15,185	2.9%	287,524	592,369	76,204	12.9%	238,868	503,839	61,011	12.1%
0700	Property	150,108	54,385	36.2%	108,537	212,446	25,492	12.0%	109,434	149,118	22,396	15.0%
0800	Miscellaneous	311,472	17,132	5.5%	103,723	208,147	12,487	6.0%	157,134	198,792	15,754	7.9%
2100	Student Support	83,896,957	7,623,766	9.1%	78,686,767	80,247,016	12,175,222	15.2%	72,070,925	72,028,715	11,018,970	15.3%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	74,523,847	9,130,398	12.3%	66,943,724	71,956,456	8,520,587	11.8%	68,457,911	78,272,744	9,567,450	12.2%
0200	Employee Benefits	37,662,422	807,107	2.1%	36,977,781	37,787,020	8,032,128	21.3%	37,294,825	37,493,389	6,872,590	18.3%
0300	Professional/Technical Services	8,448,389	417,275	4.9%	782,866	3,548,643	67,879	1.9%	2,147,938	3,743,972	403,287	10.8%
0400	Property Services	499,777	111,124	22.2%	152,289	293,675	2,837	1.0%	245,569	306,301	83,092	27.1%
0500	Other Purchased Services	401,113	52,910	13.2%	86,596	370,292	32,111	8.7%	325,992	557,711	100,842	18.1%
0600	Supplies	3,210,855	268,476	8.4%	760,744	4,048,155	683,512	16.9%	3,866,147	4,069,783	1,930,206	47.4%
0700	Property	11,235,606	6,417,782	57.1%	3,233,568	11,736,565	609,522	5.2%	2,996,055	4,550,618	872,268	19.2%
0800	Miscellaneous	132,522	9,370	7.1%	104,419	151,757	4,349	2.9%	78,633	153,485	24,678	16.1%
2200	Instructional Staff Support	136,114,533	17,214,442	12.6%	109,041,987	129,892,564	17,952,926	13.8%	115,413,070	129,148,003	19,854,412	15.4%

		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	5,027,278	726,581	14.5%	4,005,848	4,903,044	652,366	13.3%	4,051,375	4,040,293	801,928	19.8%
0200	Employee Benefits	2,137,532	79,554	3.7%	2,113,113	2,090,747	458,063	21.9%	2,110,264	1,299,003	404,378	31.1%
0300	Professional/Technical Services	1,049,600	108,482	10.3%	848,989	1,589,313	204,256	12.9%	954,490	1,304,214	140,286	10.8%
0400	Property Services	3,000	350	11.7%	1,460	1,500	-	0.0%	5,610	10,985	-	0.0%
0500	Other Purchased Services	224,100	25,654	11.4%	71,487	103,789	22,757	21.9%	126,338	292,215	33,499	11.5%
0600	Supplies	62,973	13,221	21.0%	42,846	131,433	3,857	2.9%	60,493	115,725	14,889	12.9%
0700	Property	33,867	2,593	7.7%	35,832	70,075	-	0.0%	15,767	25,321	8,068	31.9%
0800	Miscellaneous	102,505	87,178	85.0%	111,287	123,472	95,686	77.5%	103,557	146,178	89,598	61.3%
2300	District Administration	8,640,855	1,043,614	12.1%	7,230,862	9,013,372	1,436,985	15.9%	7,427,894	7,233,935	1,492,645	20.6%
School Administration (Principal's Office)												
0100	Salaries	73,459,346	12,713,093	17.3%	71,397,890	75,359,925	12,270,831	16.3%	71,848,371	73,561,401	12,512,327	17.0%
0200	Employee Benefits	38,514,018	1,430,241	3.7%	37,924,562	38,231,584	7,760,986	20.3%	37,682,223	32,628,251	7,384,973	22.6%
0300	Professional/Technical Services	406,744	33,617	8.3%	230,130	519,526	37,750	7.3%	354,953	573,619	41,972	7.3%
0400	Property Services	688,219	72,255	10.5%	400,526	739,085	43,299	5.9%	345,689	628,606	83,495	13.3%
0500	Other Purchased Services	765,970	199,693	26.1%	739,158	1,054,216	126,472	12.0%	822,681	1,063,914	197,424	18.6%
0600	Supplies	4,283,532	317,765	7.4%	1,833,430	6,037,926	392,852	6.5%	2,132,522	5,917,974	844,975	14.3%
0700	Property	1,890,692	330,833	17.5%	2,022,429	3,466,858	256,604	7.4%	1,808,502	2,852,784	258,985	9.1%
0800	Miscellaneous	36,010	9,294	25.8%	24,808	61,258	3,992	6.5%	35,414	71,029	17,474	24.6%
2400	School Administration	120,044,531	15,106,792	12.6%	114,572,933	125,470,378	20,892,785	16.7%	115,030,355	117,297,577	21,341,624	18.2%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,387,716	4,143,249	17.0%	23,034,354	23,292,158	4,369,332	18.8%	22,500,678	24,053,346	4,289,212	17.8%
0200	Employee Benefits	13,998,504	1,099,343	7.9%	14,503,309	15,188,779	2,775,226	18.3%	14,217,788	14,570,355	2,741,852	18.8%
0300	Professional/Technical Services	2,820,425	449,448	15.9%	1,694,124	2,968,464	444,433	15.0%	1,317,983	1,956,605	295,300	15.1%
0400	Property Services	520,902	14,459	2.8%	210,228	626,892	(31,969)	-5.1%	(193,137)	584,953	(79,399)	-13.6%
0500	Other Purchased Services	5,805,824	3,062,603	52.8%	(79,362)	4,954,029	1,222,021	24.7%	5,274,420	5,329,586	1,652,051	31.0%
0600	Supplies	2,615,706	197,244	7.5%	2,168,840	3,272,653	529,839	16.2%	3,932,858	3,005,241	1,135,008	37.8%
0700	Property	3,023,102	252,565	8.4%	1,077,543	4,163,670	7,241,884	173.9%	4,377,126	15,014,847	205,453	1.4%
0800	Miscellaneous	218,279	2,000	0.9%	204,632	222,058	5,306	2.4%	352,781	398,903	167,360	42.0%
2500	Business Support	53,390,458	9,220,913	17.3%	42,813,668	54,688,705	16,556,072	30.3%	51,780,497	64,913,835	10,406,838	16.0%

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		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	50,133,022	8,911,643	17.8%	46,952,382	51,730,814	8,332,453	16.1%	48,205,952	54,109,964	9,185,960	17.0%
0200	Employee Benefits	24,772,318	3,122,413	12.6%	23,095,329	25,896,945	4,505,266	17.4%	23,742,199	26,178,901	4,681,572	17.9%
0300	Professional/Technical Services	1,050,758	78,957	7.5%	143,715	436,719	16,704	3.8%	617,499	969,103	147,027	15.2%
0400	Property Services	25,031,838	2,760,019	11.0%	11,310,040	22,110,758	2,983,550	13.5%	18,223,471	24,588,377	5,222,620	21.2%
0500	Other Purchased Services	1,899,092	296,766	15.6%	(2,231,109)	1,660,612	326,894	19.7%	(370,945)	1,704,813	274,043	16.1%
0600	Supplies	26,691,238	5,443,330	20.4%	14,143,301	22,834,367	4,470,522	19.6%	22,491,993	23,705,144	5,684,675	24.0%
0700	Property	3,413,951	960,284	28.1%	2,231,076	4,373,328	585,848	13.4%	2,009,372	3,267,570	523,933	16.0%
0800	Miscellaneous	157,985	13,084	8.3%	115,973	141,350	9,361	6.6%	119,000	155,178	15,742	10.1%
2600	Plant Operations & Maintenance	133,150,202	21,586,496	16.2%	95,760,707	129,184,894	21,230,598	16.4%	115,038,541	134,679,051	25,735,572	19.1%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	46,168,379	5,380,139	11.7%	34,947,176	35,763,795	3,915,180	10.9%	45,230,780	47,816,244	6,691,435	14.0%
0200	Employee Benefits	18,515,362	1,943,363	10.5%	17,619,724	20,793,205	3,157,183	15.2%	22,876,194	19,033,354	3,821,382	20.1%
0300	Professional/Technical Services	147,898	(5,798)	-3.9%	(13,146)	126,933	14,960	11.8%	(457,659)	133,326	(123,148)	-92.4%
0400	Property Services	86,794	14,325	16.5%	45,023	84,158	9,818	11.7%	56,620	106,711	9,976	9.3%
0500	Other Purchased Services	4,053,684	3,340,426	82.4%	3,539,763	3,998,595	2,728,983	68.2%	3,270,492	3,140,868	1,850,991	58.9%
0600	Supplies	8,751,539	1,593,557	18.2%	3,791,381	8,697,876	729,166	8.4%	7,632,641	8,971,737	2,183,943	24.3%
0700	Property	1,939,324	145,578	7.5%	4,513,342	5,502,300	2,902,297	52.7%	5,826,230	10,759,735	1,385,967	12.9%
0800	Miscellaneous	354,743	7,502	2.1%	49,690	131,092	5,494	4.2%	53,805	91,115	7,099	7.8%
2700	Transportation	80,017,723	12,419,093	15.5%	64,492,953	75,097,956	13,463,081	17.9%	84,489,103	90,053,089	15,827,645	17.6%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,632	12,719	18.0%	70,632	70,133	12,990	18.5%	65,487	70,133	-	0.0%
0200	Employee Benefits	34,974	4,745	13.6%	35,015	9,210	4,585	49.8%	32,149	-	2,838	
0800	Miscellaneous	23,000	-		(71)	-	-		22,846	-	-	
3100	Food Service	128,606	17,464	13.6%	105,576	79,343	17,575	22.2%	120,482	70,133	2,838	4.0%

	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	2,057,923	379,673	18.4%	1,434,429	2,082,724	119,719	5.7%	1,920,453	2,493,276	385,252	15.5%
0200 Employee Benefits	1,040,842	30,969	3.0%	1,034,210	1,098,292	244,203	22.2%	1,100,455	1,095,632	218,996	20.0%
0300 Professional/Technical Services	2,022	485	24.0%	369	5,369	150	2.8%	9,455	13,926	240	1.7%
0400 Property Services	-	-		1,575	3,575	-	0.0%	1,890	3,890	1,440	37.0%
0500 Other Purchased Services	3,989	1,344	33.7%	955	1,784	816	45.7%	5,951	10,223	1,498	14.7%
0600 Supplies	6,744	355	5.3%	3,775	16,291	2,032	12.5%	7,357	16,535	518	3.1%
0700 Property	12,514	906	7.2%	8,668	27,647	2,658	9.6%	3,193	11,114	776	7.0%
0800 Miscellaneous	2,000	532	26.6%	3,780	11,780	-	0.0%	2,251	10,611	(1,924)	-18.1%
3300 Community Services	3,126,034	414,264	13.3%	2,487,761	3,247,462	369,577	11.4%	3,051,005	3,655,207	606,795	16.6%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	895,407	162,083	18.1%	881,840	888,033	160,356	18.1%	895,975	898,471	175,197	19.5%
0200 Employee Benefits	439,456	26,972	6.1%	454,880	452,732	98,444	21.7%	458,260	342,251	78,000	22.8%
0300 Professional/Technical Services	2,000	770	38.5%	1,645	2,035	-	0.0%	64,444	186,782	63,150	33.8%
0400 Property Services	1,871	35	1.8%	392	1,131	-	0.0%	453	1,982	99	5.0%
0500 Other Purchased Services	11,367	521	4.6%	5,807	12,600	782	6.2%	5,150	13,300	2,675	20.1%
0600 Supplies	20,147	3,128	15.5%	12,596	22,634	2,904	12.8%	14,444	17,766	8,127	45.7%
0700 Property	5,433	-	0.0%	10,208	11,859	813	6.9%	6,665	11,079	656	5.9%
0800 Miscellaneous	2,750	1,250	45.5%	1,893	2,750	1,255	45.6%	3,079	22,800	(1,052)	-4.6%
4300 Architectural & Engineering	1,378,432	194,758	14.1%	1,369,261	1,393,775	264,554	19.0%	1,448,470	1,494,431	326,853	21.9%
5200 Operating Transfers Out	1,922,000	12,000	0.6%	6,652,411	1,787,632	77,606	4.3%	6,625,439	2,005,125	991	0.0%
5300 Contingency	108,911,555	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,497,169,311	142,072,226	9.5%	1,221,710,957	1,374,232,647	207,641,126	15.1%	1,274,057,644	1,387,360,557	213,648,843	15.4%
Ending Fund Balance	(36,123,024)	112,809,736		155,306,796	(28,493,243)	47,112,988		94,647,544	(3,898,387)	72,969,331	

As of September 30, 2021

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	60,503,746	Accounts Payable	(18,984,756)
Accounts Receivable	<u>392,505</u>	Due To Other Funds	<u>(140,151,858)</u>
Total Assets	<u><u>60,896,251</u></u>	Total Liabilities	(159,136,614)
		Fund Balance	
		Beginning Balance	3,596,363
		Revenues	(10,563,867)
		Expenditures	<u>105,207,867</u>
		Total Fund Balance	<u>98,240,363</u>
		Total Liabilities and Fund Balance	<u><u>(60,896,251)</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	291	422	145.0%	12,149	1,397	3,307	236.8%	32,347	-	8,954	
1700 Student Fees	11,882	-	0.0%	235	68,383	100	0.1%	595	-	310	
1900 Local Grants and Contributions	6,639,960	2,202,084	33.2%	3,496,477	4,475,407	608,545	13.6%	3,429,761	5,067,758	572,523	11.3%
3111 State SEEK Revenues	-	-		12,754,154	4,475,408	-	0.0%	-	-	-	
3200 State Grants	33,787,095	3,667,971	10.9%	34,963,553	33,565,096	5,989,461	17.8%	33,974,387	31,411,615	5,830,564	18.6%
4300 Direct Federal Grants	871,271	63,417	7.3%	838,490	15,695,057	82,254	0.5%	1,256,286	15,108,257	134,990	0.9%
4500 Federal Grants Through State	92,645,537	4,298,096	4.6%	160,636,075	74,593,805	6,093,379	8.2%	80,155,499	69,471,222	3,206,843	0.2%
4700 Federal Grants Thru Intermediary	59,997	211,402	352.4%	900,222	631,688	84,608	13.4%	757,185	664,528	112,631	482.6%
4810 Medicaid Reimbursement	4,670,189	103,476	2.2%	1,522,724	2,048,478	79,952	3.9%	1,895,472	-	138,842	
5210 Operating Transfers In	1,893,809	17,000	0.9%	1,927,277	2,454,264	77,606	3.2%	1,824,621	252,054	5,991	55.1%
Total Revenues	140,580,031	10,563,867	7.5%	217,051,356	138,008,983	13,019,212	9.4%	123,326,153	121,975,434	10,011,649	8.2%
Non-Operating Funds											
Beginning Balance	(3,596,363)	(3,596,363)	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	81,934,662	22,314,929	27.2%	124,356,338	81,840,472	12,193,498	14.9%	69,084,359	79,949,356	8,304,958	10.4%
2100 Student Support	7,003,244	2,549,317	36.4%	8,464,057	3,244,671	684,363	21.1%	4,406,011	3,951,735	428,385	10.8%
2200 Instructional Staff Support	34,198,004	28,974,383	84.7%	40,648,847	33,029,655	4,253,012	12.9%	34,809,119	42,839,035	6,008,030	14.0%
2300 District Administration	152,962	98,099	64.1%	186,644	72,873	34,225	47.0%	79,807	30,549	10,889	35.6%
2400 School Administration	219,050	1,316,520	601.0%	4,031,316	146,680	72,307	49.3%	505,483	179,154	89,326	49.9%
2500 Business Support	275,000	43,411,867	15786.1%	3,632,430	1,271,209	154,540	12.2%	567,898	1,688,761	55,257	3.3%
2600 Plant Operations & Maintenance	1,738,846	1,725,023	99.2%	15,110,242	25,700	131,170	510.4%	1,064,991	1,074	98,912	9212.8%
2700 Transportation	614,434	2,198,200	357.8%	3,600,500	2,024,350	30,127	1.5%	991,357	3,631,988	98,060	2.7%
2900 Other Instruction Support	45,000	7,322	16.3%	22,631	-	-		-	-	992	
3100 Food Service	-	(9,351,586)		15,338,793	-	-		-	208,552	1,368,034	656.0%
3300 Community Services	11,823,684	1,283,961	10.9%	8,343,111	9,057,013	1,705,591	18.8%	7,621,800	7,061,881	-	0.0%
5200 Operating Transfers Out	2,601,912	10,679,831	410.5%	8,534,611	2,933,826	312,089	10.6%	2,475,290	2,998,667	332,935	11.1%
Total Expenditures	140,606,798	105,207,867	74.8%	232,269,521	133,646,449	19,570,922	14.6%	121,606,115	142,540,753	16,795,778	11.8%
Ending Fund Balance	(3,623,130)	(98,240,363)		(3,596,363)	15,984,335	5,070,091		11,621,801	(10,663,556)	3,117,635	

As of September 30, 2021

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	747	Accounts Payable	(145,339)
Due From Other Funds	<u>4,474,344</u>		
		Total Liabilities	<u>(145,339)</u>
Total Assets	<u><u>4,475,091</u></u>		
		Fund Balance	
		Beginning Balance	(3,611,908)
		Revenues	(624,858)
		Expenditures	<u>(92,986)</u>
		Total Fund Balance	<u>(4,329,752)</u>
		Total Liabilities and Fund Balance	<u><u>(4,475,091)</u></u>

District Activity Funds include adult-directed funds collected at our schools. These include class fees, registration fees, and general receipts.

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,387,659)
Expenditures	<u>4,387,659</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	%	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	563,140	44.7%	1,338,981	1,337,747	253,864	19.0%	3,251,761	3,267,792	1,139,547	34.9%
1900	Local Grants and Contributions	82,046	61,718	75.2%	267,033	267,077	92,683	34.7%	335,699	335,699	110,394	32.9%
Total Revenues		1,342,171	624,858	46.6%	1,606,014	1,604,824	346,547	21.6%	3,587,460	3,603,491	1,249,940	34.7%
Non-Operating Funds												
Beginning Balance		3,611,908	3,611,908	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	1,921,057	(85,104)	-4.4%	1,697,333	5,323,263	(90,346)	-1.7%	2,987,474	6,786,607	249,324	3.7%
2600	Plant Operations & Maintenance	108,280	(7,882)	-7.3%	90,689	219,538	(14,708)	-6.7%	43,476	199,822	6,310	3.2%
Total Expenditures		2,029,337	(92,986)	-4.6%	1,788,022	5,542,801	(105,053)	-1.9%	3,030,950	6,986,429	255,634	3.7%
Ending Fund Balance		2,924,742	4,329,752		3,611,908	(144,061)	4,245,516	-2947.0%	3,793,916	(3,382,938)	994,307	-29.4%
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	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 Expenditures		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%
Ending Fund Balance		-	-		-	-	-		-	-	-	

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>(1,344,791)</u>	Beginning Balance	(155,881)
		Revenues	-
Total Assets	<u><u>(1,344,791)</u></u>	Expenditures	<u>1,500,672</u>
		Total Fund Balance	<u>1,344,791</u>
		Total Liabilities and Fund Balance	<u><u>1,344,791</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	40,364,246	Accounts Payable	<u>(1,267,060)</u>
	<u>25,326,472</u>		
		Total Liabilities	(1,267,060)
Total Assets	<u><u>65,690,718</u></u>		
		Fund Balance	
		Beginning Balance	(83,202,728)
		Revenues	(1,654)
		Expenditures	<u>18,780,724</u>
		Total Fund Balance	<u>(64,423,658)</u>
		Total Liabilities and Fund Balance	<u><u>(65,690,718)</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	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	1,500,672	3.5%	47,139,566	41,397,110	3,112,500	7.5%	37,231,568	40,704,000	2,980,184	7.3%
Total Expenditures	42,555,656	1,500,672	3.5%	47,139,566	41,397,110	3,112,500	7.5%	37,231,568	40,704,000	2,980,184	7.3%
Ending Fund Balance	155,881	(1,344,791)		155,881	5,896,420	3,647,072		6,759,572	4,180,415	1,200,231	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	1,654		47,669	-	22,218		358,668	-	195,073	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100 Bond Proceeds	65,299,433	-	0.0%	38,324,989	45,093,293	-	0.0%	60,665,896	50,000,000	-	0.0%
5210 Operating Transfers In	-	-		15,976,541	-	4,862		10,149,706	-	-	
Total Revenues	65,299,433	1,654	0.0%	54,349,199	46,698,394	27,080	0.1%	71,174,270	50,000,000	195,073	0.4%
Non-Operating Funds											
Beginning Balance	83,202,728	83,202,728		103,870,057	103,870,057	103,870,057		97,624,465	97,624,465	97,624,465	
Construction Fund Expenditures											
4600 Construction	77,174,907	15,550,500	20.1%	71,877,850	47,216,836	62,774,720	132.9%	61,667,477	50,000,000	18,123,839	36.2%
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	77,174,907	18,780,724	24.3%	75,016,528	47,216,836	65,913,397	139.6%	64,928,678	50,000,000	21,066,211	42.1%
Ending Fund Balance	71,327,254	64,423,658		83,202,728	103,351,615	37,983,739		103,870,057	97,624,465	76,753,328	

As of September 30, 2021

Debt Service Fund (400) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	664,110	Beginning Balance	-
		Revenues	(12,252,047)
Total Assets	<u>664,110</u>	Expenditures	<u>11,587,937</u>
		Total Fund Balance	<u>(664,110)</u>
		Total Liabilities and Fund Balance	<u>(664,110)</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	2,006,973	Due To Other Funds	(21,208,026)
Accounts Receivable	56,110	Accounts Payable	(439,739)
Inventory	1,693,410	Unfunded Pension Liability	(76,712,571)
Equipment, Net of Depreciation	17,880,919	Deferred Inflows - Pension Investments	<u>(7,219,281)</u>
Deferred Outflows - Pension Contributions	<u>18,017,746</u>	Total Liabilities	(105,579,618)
Total Assets	<u>39,655,157</u>		
		Fund Balance	
		Beginning Balance	53,300,680
		Revenues	(5,864,498)
		Expenditures	<u>18,488,279</u>
		Total Fund Balance	<u>65,924,461</u>
		Total Liabilities and Fund Balance	<u>(39,655,157)</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	8,000,000	2,469,382	30.9%	9,878,203	9,878,203	2,323,869	23.5%	10,257,913	11,900,000	2,331,662	19.6%
4300 Federal Direct Reimbursements	2,000,000	664,110	33.2%	2,641,979	2,620,000	-	0.0%	2,630,996	2,620,000	-	0.0%
5210 Operating Transfers In	51,330,974	9,118,555	17.8%	42,506,147	49,783,010	10,234,588	20.6%	38,456,577	49,334,000	10,237,351	20.8%
Total Revenues	61,330,974	12,252,047	20.0%	55,026,329	62,281,213	12,558,457	20.2%	51,345,486	63,854,000	12,569,013	19.7%
Debt Service Expenditures											
5100 Debt Service	61,330,974	11,587,937	18.9%	55,026,329	62,281,213	12,558,457	20.2%	51,345,486	63,854,000	12,569,013	19.7%
Total Expenditures	61,330,974	11,587,937	18.9%	55,026,329	62,281,213	12,558,457	20.2%	51,345,486	63,854,000	12,569,013	19.7%
Ending Fund Balance	-	664,110		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	75,000	78	0.1%	1,235	180,000	696	0.4%	91,665	120,000	34,407	28.7%
1600 Food Sales	3,275,000	95,883	2.9%	29,248	10,950,000	(619)	0.0%	2,325,026	4,600,000	631,898	13.7%
1900 Local Contributions	42,000	20,706	49.3%	22,959	2,273,000	2,660	0.1%	20,939	50,000	(9,540)	-19.1%
3200 State Grants	500,000	-	0.0%	483,703	530,000	-	0.0%	488,430	530,000	-	0.0%
3900 On-Behalf Payments	-	-		4,533,955	-	1,028,317		4,516,282	-	2,701,474	
4500 Federal Grants Through State	72,031,757	5,747,830	8.0%	27,255,619	60,005,669	4,735,413	7.9%	48,017,229	66,505,906	11,245,348	16.9%
4950 Donated Commodities	-	-		985,339	-	-		3,218,157	-	-	
5210 Operating Transfers In	-	-		2,920,000	-	-		2,969,452	-	-	
Total Revenues	75,923,757	5,864,498	7.7%	36,232,060	73,938,669	5,766,466	7.8%	61,647,180	71,805,906	14,603,589	20.3%
Non-Operating Funds											
Beginning Balance	53,300,680	(53,300,680)	-100.0%	(40,616,242)	(40,616,242)	(40,616,242)	100.0%	(24,635,772)	(24,635,772)	(24,635,772)	100.0%
Food Service Expenditures											
3100 Food Service Operation	71,714,746	17,848,822	24.9%	45,114,813	75,601,522	1,301,936	1.7%	73,547,976	102,516,150	11,410,771	11.1%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,090,000	639,457	15.6%	3,801,684	4,062,000	447,990	11.0%	4,079,674	3,840,000	539,598	
Total Expenditures	75,804,746	18,488,279	24.4%	48,916,497	79,663,522	1,749,926	2.2%	77,627,650	106,356,150	11,950,370	11.2%
Ending Fund Balance	53,419,691	(65,924,461)		(53,300,680)	(46,341,094)	(36,599,702)		(40,616,242)	(59,186,016)	(21,982,553)	

As of September 30, 2021

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>579,452</u>	Accounts Payable	<u>(70)</u>
Total Assets	<u><u>579,452</u></u>	Total Liabilities	(70)
		Fund Balance	
		Beginning Balance	(579,218)
		Revenues	(5,788)
		Expenditures	<u>5,624</u>
		Total Fund Balance	<u>(579,382)</u>
		Total Liabilities and Fund Balance	<u><u>(579,452)</u></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	1,813	-	0.0%	-	-	-		67	-	-	
3200 State Grants	-	5,788		3,397	290,000	-	0.0%	134,664	18,181	18,181	100.0%
3900 On-Behalf Payments	-	-		-	-	7,326		30,087	-	6,091	
Total Revenues	1,813	5,788	319.2%	3,397	290,000	7,326	2.5%	164,818	18,181	24,272	133.5%
Non-Operating Funds											
Beginning Balance	579,218	579,218	100.0%	536,156	536,156	536,156	100.0%	501,723	501,723	501,723	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	581,101	5,624	1.0%	(39,665)	904,410	9,153	1.0%	130,385	600,562	22,416	3.7%
Total Expenditures	581,101	5,624	1.0%	(39,665)	904,410	9,153	1.0%	130,385	600,562	22,416	3.7%
Ending Fund Balance	(69)	579,382		579,218	(78,254)	534,329		536,156	(80,658)	503,579	

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	60,731	Unfunded Pension Liability	(3,594)
Deferred Outflows - Pension Contributions	<u>844</u>	Deferred Inflows - Pension Investments	<u>(317)</u>
Total Assets	<u><u>61,575</u></u>	Total Liabilities	(3,911)
		Fund Balance	
		Beginning Balance	(57,664)
		Revenues	-
		Expenditures	<u>-</u>
		Total Fund Balance	<u>(57,664)</u>
		Total Liabilities and Fund Balance	<u><u>(61,575)</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	-	0.0%	6,993	15,033	1,770	11.8%	24,415	23,639	-	0.0%
1900 Local Contributions	-	-		-	-	-		27,440	27,440	-	0.0%
3900 On-Behalf Payments	-	-		129	-	654		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	2,424	2.2%	147,647	146,079	-	0.0%
Non-Operating Funds											
Beginning Balance	57,664	57,664	100.0%	51,650	51,650	51,650	100.0%	61,233	61,233	61,233	100.0%
Enterprise Programs Expenditures											
1100 Instruction	95,000	-	0.0%	75,022	95,130	75,000	78.8%	107,919	109,352	-	0.0%
2200 Instructional Staff Support	-	-		-	51,308	-	0.0%	18,328	69,636	-	0.0%
3300 Community Services	24,348	-	0.0%	928	24,448	654	2.7%	30,983	24,953	445	1.8%
Total Expenditures	119,348	-	0.0%	75,950	170,886	75,654	44.3%	157,230	203,941	445	0.2%
Ending Fund Balance	48,349	57,664		57,664	(9,203)	(21,580)		51,650	3,371	60,788	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	300,133	Due To Other Funds	(14,888)
Deferred Outflows - Pension Contributions	<u>34,442</u>	Unfunded Pension Liabilities	(146,641)
		Deferred Inflows - Pension Investments	<u>(13,965)</u>
Total Assets	<u><u>334,575</u></u>	Total Liabilities	(175,494)
		Fund Balance	
		Beginning Balance	(166,913)
		Revenues	(9,546)
		Expenditures	<u>17,378</u>
		Total Fund Balance	<u>(159,081)</u>
		Total Liabilities and Fund Balance	<u><u>(334,575)</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	-	25		256	256	69	26.8%	3,527	3,527	1,412	40.0%
1800 Daycare Fees	258,820	9,521	3.7%	85,646	85,646	1,326	1.5%	135,334	135,334	8,118	6.0%
3900 On-Behalf Payments	-	-		13,853	-	4,791		21,017	-	-	
Total Revenues	258,820	9,546	3.7%	99,754	85,902	6,186	7.2%	159,878	138,862	9,530	6.9%
Non-Operating Funds											
Beginning Balance	166,913	166,913	100.0%	243,134	243,134	243,134	100.0%	293,194	293,194	293,194	100.0%
Adult Education Expenditures											
1100 Instruction	-	4		-	-	-		-	170	-	0.0%
2200 Instructional Staff Support	258,820	12,374	4.8%	170,975	381,848	13,708	3.6%	204,938	408,669	16,869	4.1%
5200 Operating Transfers Out	-	5,000		5,000	5,000	-	0.0%	5,000	5,000	5,000	100.0%
Total Expenditures	258,820	17,378	6.7%	175,975	386,848	13,708	3.5%	209,938	413,839	21,869	5.3%
Ending Fund Balance	166,913	159,081		166,913	(57,812)	235,611		243,134	18,217	280,854	

As of September 30, 2021

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	398,707	Unfunded Pension Liabilities	(20,631)
Accounts Receivable	12,084	Deferred Inflows - Pension Investments	<u>(8,562)</u>
Deferred Outflows - Pension Contributions	<u>4,849</u>		
		Total Liabilities	(29,193)
Total Assets	<u><u>415,640</u></u>		
		Fund Balance	
		Beginning Balance	(357,290)
		Revenues	(34,112)
		Expenditures	<u>4,955</u>
		Total Fund Balance	<u>(386,447)</u>
		Total Liabilities and Fund Balance	<u><u>(415,640)</u></u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	671,060	Beginning Balance	(2,278,942)
Investments	<u>1,661,043</u>	Revenues	(118,269)
		Expenditures	<u>65,108</u>
Total Assets	<u><u>2,332,103</u></u>	Total Fund Balance	<u>(2,332,103)</u>
		Total Liabilities and Fund Balance	<u><u>(2,332,103)</u></u>

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

	2020 - 2021 School Year			2019 - 2020 School Year				2018 - 2019 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	30,000	34,112	113.7%	63,541	56,654	10,791	19.0%	527,420	506,076	131,498	26.0%
3900 On-Behalf Payments	-	-		35,129	-	1,682		103,227	-	66,638	
Total Revenues	30,000	34,112	113.7%	98,670	56,654	12,474	22.0%	630,647	506,076	198,136	39.2%
Non-Operating Funds											
Beginning Balance	357,290	357,290	100.0%	(390,131)	(390,131)	(390,131)	100.0%	(417,919)	(417,919)	(417,919)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	56,602	4,955	8.8%	(648,751)	246,298	5,975	2.4%	602,859	667,932	122,752	18.4%
2200 Instructional Staff Support	-	-		-	-	-		-	-	-	
Total Expenditures	56,602	4,955	8.8%	(648,751)	246,298	5,975	2.4%	602,859	667,932	122,752	18.4%
Ending Fund Balance	330,688	386,447		357,290	(579,775)	(383,632)		(390,131)	(579,775)	(342,535)	
Trust Funds											
Trust Revenues											
1500 Interest Income	(1,097)	(4,567)	416.4%	421,125	437,310	82,459	18.9%	(82,100)	1,902	1,207	63.4%
1900 Local Contributions	47,314	122,836	259.6%	198,749	196,720	8,482	4.3%	377,564	1,407,635	391,410	27.8%
Total Revenues	46,217	118,269	255.9%	619,873	634,031	90,941	14.3%	295,464	1,409,536	392,616	27.9%
Non-Operating Funds											
Beginning Balance	2,778,942	2,778,942	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	1,235,744	65,108	5.3%	330,605	1,823,558	130,230	7.1%	637,641	1,486,610	331,188	22.3%
Total Expenditures	1,235,744	65,108	5.3%	330,605	1,823,558	130,230	7.1%	637,641	1,486,610	331,188	22.3%
Ending Fund Balance	1,589,415	2,832,103		2,278,942	800,146	1,950,383		1,989,673	2,254,776	2,393,278	