

Monthly Financial Report
Through October 31, 2021

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 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	40,322,223	23.2%	176,787,809	165,848,315	38,113,133	23.0%	156,348,315	174,043,000	35,947,751	20.7%
Other Taxes	63,094,000	10,897,414	17.3%	63,516,855	56,269,662	9,745,951	17.3%	54,014,453	59,156,507	9,002,010	15.2%
Local Grants	6,808,964	2,995,174	44.0%	3,962,259	4,939,204	925,708	18.7%	4,143,024	6,811,092	1,383,075	20.3%
State Sources											
SEEK Program	228,190,000	75,545,877	33.1%	222,845,314	210,091,160	72,873,272	34.7%	225,684,013	232,487,382	78,533,652	33.8%
Other State Revenues	380,684,345	8,549,961	2.2%	372,724,465	364,090,117	116,141,408	31.9%	369,660,335	340,612,717	108,532,815	31.9%
KSFCC Allocation	8,000,000	4,148,453	51.9%	9,878,203	9,878,203	5,021,093	50.8%	10,257,913	11,900,000	5,384,793	45.3%
Federal Grants	189,417,132	129,466,426	68.3%	194,780,448	155,594,697	19,560,355	12.6%	137,930,824	154,369,913	26,381,038	17.1%
Interest	350,109	15,906	4.5%	752,643	1,718,963	550,194	32.0%	4,799,457	5,125,429	967,880	18.9%
Other Sources	112,581,736	126,070,683	112.0%	121,010,935	125,406,234	15,666,490	12.5%	132,193,786	119,682,523	18,201,069	15.2%
Total Revenues	1,710,735,943	398,012,117	23.3%	1,696,507,043	1,619,245,013	278,597,603	17.2%	1,597,636,530	1,614,463,005	284,334,084	17.6%
Non-Operating Funds											
Beginning Balance	188,820,297	188,820,297	100.0%	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	863,753,440	161,637,933	18.7%	823,976,011	815,729,571	216,527,651	26.5%	774,344,474	794,873,734	190,977,447	24.0%
2100 Student Support	89,690,019	19,131,117	21.3%	87,150,824	83,491,687	23,334,121	27.9%	76,476,936	75,980,450	18,084,675	23.8%
2200 Instructional Staff Support	184,440,995	64,699,588	35.1%	149,861,810	163,355,375	39,010,092	23.9%	150,445,455	172,465,343	39,143,599	22.7%
2300 District Administration	8,744,751	1,728,881	19.8%	7,417,506	9,086,245	2,264,623	24.9%	7,507,701	7,264,484	2,054,368	28.3%
2400 School Administration	120,602,887	27,492,503	22.8%	118,604,249	125,617,058	34,677,032	27.6%	115,535,838	117,476,731	31,785,144	27.1%
2500 Business Support	56,911,087	58,565,829	102.9%	46,446,098	55,959,914	21,581,879	38.6%	52,348,395	66,602,596	14,276,125	21.4%
2600 Plant Operations & Maintenance	144,793,120	35,404,319	24.5%	110,961,638	129,430,132	34,287,868	26.5%	116,147,008	134,879,946	36,272,610	26.9%
2700 Transportation	80,663,929	23,619,263	29.3%	68,093,453	77,122,306	22,240,765	28.8%	85,480,460	93,685,077	24,640,881	26.3%
2900 Other Instruction Support	-	9,291		22,631	-	4,826		-	-	3,473	
3100 Food Service	71,819,541	14,256,011	19.8%	60,559,181	75,680,864	6,145,780	8.1%	73,668,458	102,794,835	20,499,466	19.9%
3200 Daycare Operations	581,101	16,188	2.8%	(39,665)	904,410	16,871	1.9%	130,385	600,562	36,330	6.0%
3300 Community Services	16,632,692	2,849,898	17.1%	11,162,405	14,152,480	3,440,941	24.3%	11,341,429	12,228,651	1,223,371	10.0%
4600 Site Improvement	50,251,164	24,269,680	48.3%	73,247,113	48,610,611	63,186,471	130.0%	63,115,947	51,494,431	23,442,673	45.5%
5100 Debt Service	61,330,974	17,687,211	28.8%	55,254,229	62,281,213	19,202,762	30.8%	51,664,316	63,854,000	19,621,032	30.7%
5200 Operating Transfers Out	59,887,159	29,982,588	50.1%	77,476,393	58,571,468	14,918,573	25.5%	61,791,685	58,182,792	15,060,047	25.9%
5300 Contingency	73,488,161	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,883,591,020	481,350,301	25.6%	1,690,193,876	1,755,898,476	500,840,255	28.5%	1,639,998,487	1,809,804,771	437,121,242	24.2%
Ending Fund Balance	15,965,220	105,482,113		188,820,297	45,853,667	(39,735,522)		182,507,130	29,527,321	72,081,930	

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	82,773,581	Due To Other Funds	(215,632,297)
Investments	10,340,450	Accounts Payable	(4,250,118)
Accounts Receivable	32,865	Accrued Expenditures	<u>(58,684,244)</u>
Due From Other Funds	217,755,889		
Inventory	<u>4,672,345</u>	Total Liabilities	(278,566,658)
Total Assets	<u><u>315,575,130</u></u>		
		Fund Balance	
		Beginning Balance	(155,306,796)
		Revenues	(144,807,108)
		Expenditures	<u>263,105,432</u>
		Total Fund Balance	<u>(37,008,472)</u>
		Total Liabilities and Fund Balance	<u><u>(315,575,130)</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 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	2,418,707	48.4%	5,409,554	5,000,000	2,372,686	47.5%	4,001,458	5,200,000	2,239,790	43.1%
1117 Motor Vehicle Taxes	34,083,000	7,327,134	21.5%	34,082,938	29,101,954	7,373,264	25.3%	28,716,415	31,360,593	6,762,220	21.6%
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	40,322,223	23.2%	176,787,809	165,848,315	38,113,133	23.0%	156,348,315	174,043,000	35,947,751	20.7%
1191 Omitted Property Taxes	6,631,000	1,151,573	17.4%	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	17,454	6.5%	270,209	1,100,000	451,114	41.0%	4,395,350	5,000,000	667,084	13.3%
1900 Other Local Revenues	4,521,000	215,169	4.8%	4,798,105	4,556,000	305,091	6.7%	4,563,988	4,503,000	256,747	5.7%
3111 State SEEK Revenues	228,190,000	75,545,877	33.1%	210,091,160	210,091,160	72,873,272	34.7%	225,684,013	232,487,382	78,533,652	33.8%
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	305,943	18.4%	1,818,326	1,800,000	302,459	16.8%	1,806,283	1,796,000	300,391	16.7%
3900 On-Behalf Payments	321,669,808	-	0.0%	322,405,832	319,502,121	101,822,716	31.9%	320,133,152	298,211,921	93,579,729	31.4%
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	17,487,870	262.6%	12,336,296	6,431,602	1,549,720	24.1%	6,554,964	6,166,689	1,478,405	24.0%
Total Revenues	1,305,739,491	144,807,108	11.1%	1,282,370,209	1,251,091,860	225,227,689	18.0%	1,236,914,459	1,251,671,441	219,857,770	17.6%
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	

		2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 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	113,273,350	23.7%	440,831,936	448,248,923	114,297,610	25.5%	445,037,645	445,248,514	98,021,763	22.0%
0200	Employee Benefits	247,504,551	6,486,752	2.6%	244,393,189	249,226,303	74,479,692	29.9%	244,182,863	236,841,221	69,161,780	29.2%
0300	Professional/Technical Services	256,735	19,082	7.4%	149,784	284,006	13,605	4.8%	252,959	456,594	63,876	14.0%
0400	Property Services	909,268	176,761	19.4%	367,918	756,654	141,278	18.7%	347,660	499,797	162,905	32.6%
0500	Other Purchased Services	1,037,557	87,311	8.4%	90,319	591,868	26,947	4.6%	421,158	654,408	167,170	25.5%
0600	Supplies	29,281,439	3,663,785	12.5%	5,698,266	20,877,715	3,391,690	16.2%	5,376,111	16,261,389	4,531,759	27.9%
0700	Property	4,393,205	584,369	13.3%	6,524,595	7,442,473	1,264,484	17.0%	5,488,614	6,870,937	1,776,572	25.9%
0800	Miscellaneous	6,118,875	281,558	4.6%	440,062	796,464	341,520	42.9%	454,853	527,457	373,714	70.9%
1100	Instruction	766,447,425	124,572,968	16.3%	698,496,069	728,224,408	193,956,826	26.6%	701,561,863	707,360,317	174,259,538	24.6%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	53,056,619	13,619,715	25.7%	49,084,809	51,563,891	13,611,889	26.4%	45,175,457	47,281,565	10,468,155	22.1%
0200	Employee Benefits	27,565,022	825,236	3.0%	27,212,230	25,485,585	7,781,232	30.5%	24,954,539	22,083,470	6,492,121	29.4%
0300	Professional/Technical Services	2,122,930	9,563	0.5%	1,842,645	2,076,085	213,414	10.3%	1,325,518	1,675,320	185,763	11.1%
0400	Property Services	17,133	62	0.4%	3,803	16,012	1,281	8.0%	4,931	10,554	410	3.9%
0500	Other Purchased Services	143,895	13,790	9.6%	43,496	92,481	18,313	19.8%	105,044	126,058	41,072	32.6%
0600	Supplies	529,777	38,373	7.2%	287,524	592,369	118,931	20.1%	238,868	503,839	81,165	16.1%
0700	Property	150,108	80,469	53.6%	108,537	212,446	31,375	14.8%	109,434	149,118	27,841	18.7%
0800	Miscellaneous	311,472	17,569	5.6%	103,723	208,147	10,101	4.9%	157,134	198,792	28,972	14.6%
2100	Student Support	83,896,957	14,604,778	17.4%	78,686,767	80,247,016	21,786,537	27.1%	72,070,925	72,028,715	17,325,499	24.1%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	74,523,847	18,061,561	24.2%	66,943,724	71,956,456	17,807,373	24.7%	68,457,911	78,272,744	15,890,189	20.3%
0200	Employee Benefits	37,662,422	1,435,347	3.8%	36,977,781	37,787,020	11,531,915	30.5%	37,294,825	37,493,389	9,704,606	25.9%
0300	Professional/Technical Services	8,448,389	640,502	7.6%	782,866	3,548,643	154,115	4.3%	2,147,938	3,743,972	561,327	15.0%
0400	Property Services	499,777	112,229	22.5%	152,289	293,675	3,692	1.3%	245,569	306,301	134,426	43.9%
0500	Other Purchased Services	401,113	64,460	16.1%	86,596	370,292	35,310	9.5%	325,992	557,711	155,679	27.9%
0600	Supplies	3,210,855	653,419	20.4%	760,744	4,048,155	824,093	20.4%	3,866,147	4,069,783	2,115,451	52.0%
0700	Property	11,235,606	7,326,829	65.2%	3,233,568	11,736,565	1,083,335	9.2%	2,996,055	4,550,618	1,074,717	23.6%
0800	Miscellaneous	132,522	11,598	8.8%	104,419	151,757	5,426	3.6%	78,633	153,485	28,682	18.7%
2200	Instructional Staff Support	136,114,533	28,305,946	20.8%	109,041,987	129,892,564	31,445,259	24.2%	115,413,070	129,148,003	29,665,078	23.0%

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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	%
District Administration (Superintendent, Board)												
0100	Salaries	5,027,278	1,222,378	24.3%	4,005,848	4,903,044	1,106,934	22.6%	4,051,375	4,040,293	1,110,640	27.5%
0200	Employee Benefits	2,137,532	129,531	6.1%	2,113,113	2,090,747	659,758	31.6%	2,110,264	1,299,003	563,819	43.4%
0300	Professional/Technical Services	1,049,600	127,877	12.2%	848,989	1,589,313	321,857	20.3%	954,490	1,304,214	181,256	13.9%
0400	Property Services	3,000	350	11.7%	1,460	1,500	(540)	-36.0%	5,610	10,985	540	4.9%
0500	Other Purchased Services	224,100	32,241	14.4%	71,487	103,789	23,023	22.2%	126,338	292,215	56,527	19.3%
0600	Supplies	62,973	14,613	23.2%	42,846	131,433	7,716	5.9%	60,493	115,725	21,171	18.3%
0700	Property	33,867	2,593	7.7%	35,832	70,075	5,910	8.4%	15,767	25,321	9,561	37.8%
0800	Miscellaneous	102,505	87,178	85.0%	111,287	123,472	95,686	77.5%	103,557	146,178	93,338	63.9%
2300	District Administration	8,640,855	1,616,762	18.7%	7,230,862	9,013,372	2,220,344	24.6%	7,427,894	7,233,935	2,036,851	28.2%
School Administration (Principal's Office)												
0100	Salaries	73,459,346	21,715,445	29.6%	71,397,890	75,359,925	21,779,075	28.9%	71,848,371	73,561,401	18,843,918	25.6%
0200	Employee Benefits	38,514,018	2,569,478	6.7%	37,924,562	38,231,584	11,388,429	29.8%	37,682,223	32,628,251	10,527,706	32.3%
0300	Professional/Technical Services	406,744	41,649	10.2%	230,130	519,526	55,630	10.7%	354,953	573,619	100,876	17.6%
0400	Property Services	688,219	105,608	15.3%	400,526	739,085	62,383	8.4%	345,689	628,606	128,830	20.5%
0500	Other Purchased Services	765,970	283,826	37.1%	739,158	1,054,216	238,077	22.6%	822,681	1,063,914	299,888	28.2%
0600	Supplies	4,283,532	527,819	12.3%	1,833,430	6,037,926	595,381	9.9%	2,132,522	5,917,974	1,129,010	19.1%
0700	Property	1,890,692	406,341	21.5%	2,022,429	3,466,858	419,020	12.1%	1,808,502	2,852,784	599,788	21.0%
0800	Miscellaneous	36,010	10,206	28.3%	24,808	61,258	5,261	8.6%	35,414	71,029	24,381	34.3%
2400	School Administration	120,044,531	25,660,373	21.4%	114,572,933	125,470,378	34,543,256	27.5%	115,030,355	117,297,577	31,654,397	27.0%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,387,716	7,065,544	29.0%	23,034,354	23,292,158	7,272,336	31.2%	22,500,678	24,053,346	6,013,306	25.0%
0200	Employee Benefits	13,998,504	1,871,794	13.4%	14,503,309	15,188,779	4,095,621	27.0%	14,217,788	14,570,355	4,205,505	28.9%
0300	Professional/Technical Services	2,820,425	798,170	28.3%	1,694,124	2,968,464	789,971	26.6%	1,317,983	1,956,605	514,973	26.3%
0400	Property Services	520,902	(14,332)	-2.8%	210,228	626,892	(70,476)	-11.2%	(193,137)	584,953	(130,851)	-22.4%
0500	Other Purchased Services	5,805,824	3,090,719	53.2%	(79,362)	4,954,029	1,302,424	26.3%	5,274,420	5,329,586	1,759,034	33.0%
0600	Supplies	2,615,706	1,003,225	38.4%	2,168,840	3,272,653	607,151	18.6%	3,932,858	3,005,241	1,285,364	42.8%
0700	Property	3,023,102	345,530	11.4%	1,077,543	4,163,670	7,344,137	176.4%	4,377,126	15,014,847	390,586	2.6%
0800	Miscellaneous	218,279	3,925	1.8%	204,632	222,058	17,414	7.8%	352,781	398,903	170,560	42.8%
2500	Business Support	53,390,458	14,164,576	26.5%	42,813,668	54,688,705	21,358,578	39.1%	51,780,497	64,913,835	14,208,477	21.9%

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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	14,870,569	29.7%	46,952,382	51,730,814	13,898,197	26.9%	48,205,952	54,109,964	12,985,500	24.0%
0200	Employee Benefits	24,772,318	5,177,472	20.9%	23,095,329	25,896,945	6,975,474	26.9%	23,742,199	26,178,901	6,578,976	25.1%
0300	Professional/Technical Services	1,050,758	115,539	11.0%	143,715	436,719	28,732	6.6%	617,499	969,103	226,775	23.4%
0400	Property Services	25,031,838	4,249,073	17.0%	11,310,040	22,110,758	6,016,999	27.2%	18,223,471	24,588,377	7,793,935	31.7%
0500	Other Purchased Services	1,899,092	(96,831)	-5.1%	(2,231,109)	1,660,612	(263,584)	-15.9%	(370,945)	1,704,813	(253,230)	-14.9%
0600	Supplies	26,691,238	7,342,131	27.5%	14,143,301	22,834,367	6,316,437	27.7%	22,491,993	23,705,144	7,983,188	33.7%
0700	Property	3,413,951	1,185,990	34.7%	2,231,076	4,373,328	964,485	22.1%	2,009,372	3,267,570	705,473	21.6%
0800	Miscellaneous	157,985	45,395	28.7%	115,973	141,350	19,931	14.1%	119,000	155,178	44,869	28.9%
2600	Plant Operations & Maintenance	133,150,202	32,889,338	24.7%	95,760,707	129,184,894	33,956,671	26.3%	115,038,541	134,679,051	36,065,487	26.8%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	46,168,379	10,635,613	23.0%	34,947,176	35,763,795	9,033,433	25.3%	45,230,780	47,816,244	11,327,098	23.7%
0200	Employee Benefits	18,515,362	3,671,915	19.8%	17,619,724	20,793,205	5,223,615	25.1%	22,876,194	19,033,354	5,824,950	30.6%
0300	Professional/Technical Services	147,898	2,082	1.4%	(13,146)	126,933	26,424	20.8%	(457,659)	133,326	(110,413)	-82.8%
0400	Property Services	86,794	16,877	19.4%	45,023	84,158	12,249	14.6%	56,620	106,711	19,350	18.1%
0500	Other Purchased Services	4,053,684	3,453,696	85.2%	3,539,763	3,998,595	2,774,715	69.4%	3,270,492	3,140,868	1,960,926	62.4%
0600	Supplies	8,751,539	1,804,232	20.6%	3,791,381	8,697,876	1,091,746	12.6%	7,632,641	8,971,737	3,424,575	38.2%
0700	Property	1,939,324	586,169	30.2%	4,513,342	5,502,300	4,038,617	73.4%	5,826,230	10,759,735	2,073,786	19.3%
0800	Miscellaneous	354,743	16,224	4.6%	49,690	131,092	9,341	7.1%	53,805	91,115	15,655	17.2%
2700	Transportation	80,017,723	20,186,809	25.2%	64,492,953	75,097,956	22,210,140	29.6%	84,489,103	90,053,089	24,535,927	27.2%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,632	20,838	29.5%	70,632	70,133	21,108	30.1%	65,487	70,133	-	0.0%
0200	Employee Benefits	34,974	7,744	22.1%	34,944	9,210	7,422	80.6%	32,149	-	4,730	
0800	Miscellaneous	23,000	-		-	-	-		22,846	-	-	
3100	Food Service	128,606	28,582	22.2%	105,576	79,343	28,531	36.0%	120,482	70,133	4,730	6.7%

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 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	612,651	29.8%	1,434,429	2,082,724	361,091	17.3%	1,920,453	2,493,276	553,940	22.2%
0200 Employee Benefits	1,040,842	48,760	4.7%	1,034,210	1,098,292	346,952	31.6%	1,100,455	1,095,632	307,037	28.0%
0300 Professional/Technical Services	2,022	485	24.0%	369	5,369	150	2.8%	9,455	13,926	1,787	12.8%
0400 Property Services	-	-		1,575	3,575	-	0.0%	1,890	3,890	1,440	37.0%
0500 Other Purchased Services	3,989	1,180	29.6%	955	1,784	816	45.7%	5,951	10,223	2,582	25.3%
0600 Supplies	6,744	1,368	20.3%	3,775	16,291	2,546	15.6%	7,357	16,535	2,201	13.3%
0700 Property	12,514	8,349	66.7%	8,668	27,647	4,384	15.9%	3,193	11,114	790	7.1%
0800 Miscellaneous	2,000	532	26.6%	3,780	11,780	-	0.0%	2,251	10,611	861	8.1%
3300 Community Services	3,126,034	673,325	21.5%	2,487,761	3,247,462	715,939	22.0%	3,051,005	3,655,207	870,637	23.8%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	895,407	265,874	29.7%	881,842	888,033	260,827	29.4%	895,975	898,471	244,017	27.2%
0200 Employee Benefits	439,456	43,907	10.0%	454,880	452,732	143,337	31.7%	458,260	342,251	108,807	31.8%
0300 Professional/Technical Services	2,000	770	38.5%	1,645	2,035	-	0.0%	64,444	186,782	63,224	33.8%
0400 Property Services	1,871	104	5.6%	392	1,131	-	0.0%	453	1,982	139	7.0%
0500 Other Purchased Services	11,367	782	6.9%	5,807	12,600	1,379	10.9%	5,150	13,300	2,968	22.3%
0600 Supplies	20,147	3,128	15.5%	12,596	22,634	3,613	16.0%	14,444	17,766	9,198	51.8%
0700 Property	5,433	60	1.1%	10,208	11,859	813	6.9%	6,665	11,079	2,098	18.9%
0800 Miscellaneous	2,750	1,250	45.5%	1,893	2,750	1,780	64.7%	3,079	22,800	198	0.9%
4300 Architectural & Engineering	1,378,432	315,875	22.9%	1,369,263	1,393,775	411,751	29.5%	1,448,470	1,494,431	430,651	28.8%
5200 Operating Transfers Out	1,910,000	86,100	4.5%	6,652,411	1,787,632	77,606	4.3%	6,625,439	2,005,125	991	0.0%
5300 Contingency	73,488,161	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,461,733,917	263,105,432	18.0%	1,221,710,957	1,374,232,647	362,711,437	26.4%	1,274,057,644	1,387,360,557	331,058,263	23.9%
Ending Fund Balance	(687,630)	37,008,472		155,306,796	(28,493,243)	(42,836,203)		94,647,544	(3,898,387)	20,590,236	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	161,518,709	Accounts Payable	(13,614,425)
Accounts Receivable	<u>828,510</u>	Due To Other Funds	<u>(188,541,365)</u>
Total Assets	<u><u>162,347,219</u></u>	Total Liabilities	(202,155,790)
		Fund Balance	
		Beginning Balance	3,596,363
		Revenues	(112,014,584)
		Expenditures	<u>148,226,792</u>
		Total Fund Balance	<u>39,808,571</u>
		Total Liabilities and Fund Balance	<u><u>(162,347,219)</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 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	6,206	599	9.6%	12,149	1,397	4,278	306.2%	32,347	-	11,132	
1700 Student Fees	11,882	-	0.0%	235	68,383	100	0.1%	595	-	310	
1900 Local Grants and Contributions	6,679,604	2,708,112	40.5%	3,496,477	4,475,407	774,856	17.3%	3,429,761	5,067,758	860,196	17.0%
3111 State SEEK Revenues	-	-		12,754,154	4,475,408	-	0.0%	-	-	-	
3200 State Grants	48,055,219	3,832,876	8.0%	34,963,553	33,565,096	8,328,749	24.8%	33,974,387	31,411,615	6,416,844	20.4%
4300 Direct Federal Grants	878,078	118,147	13.5%	838,490	15,695,057	205,049	1.3%	1,256,286	15,108,257	193,527	1.3%
4500 Federal Grants Through State	109,501,790	104,867,584	95.8%	160,636,075	74,593,805	11,477,922	15.4%	80,155,499	69,471,222	7,187,878	0.3%
4700 Federal Grants Thru Intermediary	1,192,111	213,413	17.9%	900,222	631,688	173,631	27.5%	757,185	664,528	205,745	1081.7%
4810 Medicaid Reimbursement	3,956,069	182,753	4.6%	1,522,724	2,048,478	79,952	3.9%	1,895,472	-	225,120	
5210 Operating Transfers In	1,983,406	91,100	4.6%	1,927,277	2,454,264	77,606	3.2%	1,824,621	252,054	5,991	89.3%
Total Revenues	172,264,365	112,014,584	65.0%	217,051,356	138,008,983	21,122,141	15.3%	123,326,153	121,975,434	15,106,744	12.4%
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	95,233,356	36,770,406	38.6%	124,356,338	81,840,472	22,247,886	27.2%	69,084,359	79,949,356	15,590,709	19.5%
2100 Student Support	5,793,062	4,526,339	78.1%	8,464,057	3,244,671	1,547,585	47.7%	4,406,011	3,951,735	759,176	19.2%
2200 Instructional Staff Support	48,067,642	36,373,135	75.7%	40,648,847	33,029,655	7,539,470	22.8%	34,809,119	42,839,035	9,451,427	22.1%
2300 District Administration	103,896	112,119	107.9%	186,644	72,873	44,279	60.8%	79,807	30,549	17,517	57.3%
2400 School Administration	558,356	1,832,130	328.1%	4,031,316	146,680	133,777	91.2%	505,483	179,154	130,747	73.0%
2500 Business Support	3,520,629	44,401,253	1261.2%	3,632,430	1,271,209	223,300	17.6%	567,898	1,688,761	67,648	4.0%
2600 Plant Operations & Maintenance	11,534,638	2,444,422	21.2%	15,110,242	25,700	317,803	1236.6%	1,064,991	1,074	200,136	18641.0%
2700 Transportation	646,206	3,432,453	531.2%	3,600,500	2,024,350	30,626	1.5%	991,357	3,631,988	104,954	2.9%
2900 Other Instruction Support	-	9,291		22,631	-	4,826		-	-	3,473	
3100 Food Service	-	9,954		15,338,793	-	-		-	208,552	1,956,587	938.2%
3300 Community Services	12,246,567	2,076,501	17.0%	8,343,111	9,057,013	2,575,887	28.4%	7,621,800	7,061,881	-	0.0%
5200 Operating Transfers Out	2,556,185	16,238,788	635.3%	8,534,611	2,933,826	623,672	21.3%	2,475,290	2,998,667	563,905	18.8%
Total Expenditures	180,260,537	148,226,792	82.2%	232,269,520	133,646,449	35,289,111	26.4%	121,606,115	142,540,753	28,846,277	20.2%
Ending Fund Balance	(11,592,535)	(39,808,571)		(3,596,363)	15,984,335	(2,545,169)		11,621,801	(10,663,556)	(3,837,770)	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	556	Accounts Payable	(116,964)
Due From Other Funds	4,644,198		
		Total Liabilities	(116,964)
Total Assets	4,644,754		
		Fund Balance	
		Beginning Balance	(3,611,908)
		Revenues	(1,274,620)
		Expenditures	358,738
		Total Fund Balance	(4,527,790)
		Total Liabilities and Fund Balance	(4,644,754)

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	4,387,659
Total Fund Balance	-
Total Liabilities and Fund Balance	-

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 Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	1,260,125	1,115,795	88.5%	1,338,981	1,337,747	355,663	26.6%	3,251,761	3,267,792	1,596,068	48.8%
1900 Local Grants and Contributions	82,046	158,826	193.6%	267,033	267,077	95,078	35.6%	335,699	335,699	131,469	39.2%
Total Revenues	1,342,171	1,274,620	95.0%	1,606,014	1,604,824	450,741	28.1%	3,587,460	3,603,491	1,727,538	47.9%
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	288,180	15.0%	1,697,333	5,323,263	237,086	4.5%	2,987,474	6,786,607	828,760	12.2%
2600 Plant Operations & Maintenance	108,280	70,558	65.2%	90,689	219,538	13,393	6.1%	43,476	199,822	6,987	3.5%
Total Expenditures	2,029,337	358,738	17.7%	1,788,022	5,542,801	250,479	4.5%	3,030,950	6,986,429	835,747	12.0%
Ending Fund Balance	2,924,742	4,527,790		3,611,908	(144,061)	3,994,178	-2772.6%	3,793,916	(3,382,938)	891,790	-26.4%
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

Liabilities		Fund Balance	
Due to Other Funds	<u>(4,629,854)</u>	Beginning Balance	(155,881)
		Revenues	-
Total Liabilities	<u><u>(4,629,854)</u></u>	Expenditures	<u>4,785,735</u>
		Total Fund Balance	<u>4,629,854</u>
		Total Liabilities and Fund Balance	<u><u>-</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	112,041,482	Accounts Payable	<u>(1,935,004)</u>
	<u>39,898,879</u>	Total Liabilities	(1,935,004)
Total Assets	<u><u>151,940,360</u></u>		
		Fund Balance	
		Beginning Balance	(83,202,728)
		Revenues	(94,457,688)
		Expenditures	<u>27,655,060</u>
		Total Fund Balance	<u>(150,005,356)</u>
		Total Liabilities and Fund Balance	<u><u>(151,940,360)</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 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	4,785,735	11.2%	47,139,566	41,397,110	6,164,298	14.9%	37,231,568	40,704,000	6,318,485	15.5%
Total Expenditures	42,555,656	4,785,735	11.2%	47,139,566	41,397,110	6,164,298	14.9%	37,231,568	40,704,000	6,318,485	15.5%
Ending Fund Balance	155,881	(4,629,854)		155,881	5,896,420	595,274		6,759,572	4,180,415	(2,138,070)	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	2,137		47,669	-	28,636		358,668	-	242,081	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100 Bond Proceeds	42,500,000	94,455,551	222.2%	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	42,500,000	94,457,688	222.3%	54,349,199	46,698,394	33,498	0.1%	71,174,270	50,000,000	242,081	0.5%
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	48,872,732	23,953,806	49.0%	71,877,850	47,216,836	62,774,720	132.9%	61,667,477	50,000,000	23,012,022	46.0%
5100 Debt Service	-	471,030		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	48,872,732	27,655,060	56.6%	75,016,528	47,216,836	65,913,397	139.6%	64,928,678	50,000,000	25,954,394	51.9%
Ending Fund Balance	76,829,996	150,005,356		83,202,728	103,351,615	37,990,158		103,870,057	97,624,465	71,912,153	

Debt Service Fund (400) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	655,243	Beginning Balance	-
		Revenues	(17,871,424)
Total Assets	<u>655,243</u>	Expenditures	<u>17,216,181</u>
		Total Fund Balance	<u>(655,243)</u>
		Total Liabilities and Fund Balance	<u>(655,243)</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	10,746,881	Due To Other Funds	(16,719,239)
Accounts Receivable	6,395,287	Accounts Payable	(438,586)
Inventory	2,234,227	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	(101,089,678)
Total Assets	<u>55,275,060</u>		
		Fund Balance	
		Beginning Balance	53,300,680
		Revenues	(22,952,619)
		Expenditures	<u>15,466,557</u>
		Total Fund Balance	<u>45,814,618</u>
		Total Liabilities and Fund Balance	<u>(55,275,060)</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 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	4,148,453	51.9%	9,878,203	9,878,203	5,021,093	50.8%	10,257,913	11,900,000	5,384,793	45.3%
4300 Federal Direct Reimbursements	2,000,000	1,319,353	66.0%	2,641,979	2,620,000	-	0.0%	2,630,996	2,620,000	660,588	25.2%
5210 Operating Transfers In	51,330,974	12,403,618	24.2%	42,506,147	49,783,010	13,286,385	26.7%	38,456,577	49,334,000	13,575,651	27.5%
Total Revenues	61,330,974	17,871,424	29.1%	55,026,329	62,281,213	18,307,478	29.4%	51,345,486	63,854,000	19,621,032	30.7%
Debt Service Expenditures											
5100 Debt Service	61,330,974	17,216,181	28.1%	55,026,329	62,281,213	18,974,862	30.5%	51,345,486	63,854,000	19,621,032	30.7%
Total Expenditures	61,330,974	17,216,181	28.1%	55,026,329	62,281,213	18,974,862	30.5%	51,345,486	63,854,000	19,621,032	30.7%
Ending Fund Balance	-	655,243		-	-	(667,384)		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	75,000	232	0.3%	1,235	180,000	887	0.5%	91,665	120,000	44,571	37.1%
1600 Food Sales	3,275,000	164,324	5.0%	29,248	10,950,000	(1,267)	0.0%	2,325,026	4,600,000	938,487	20.4%
1900 Local Contributions	42,000	22,887	54.5%	22,959	2,273,000	3,906	0.2%	20,939	50,000	(8,498)	-17.0%
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	-	1,439,643		4,516,282	-	3,782,064	
4500 Federal Grants Through State	71,889,084	22,765,176	31.7%	27,255,619	60,005,669	7,623,803	12.7%	48,017,229	66,505,906	17,908,180	26.9%
4950 Donated Commodities	-	-		985,339	-	-		3,218,157	-	-	
5210 Operating Transfers In	-	-		2,920,000	-	-		2,969,452	-	-	
Total Revenues	75,781,084	22,952,619	30.3%	36,232,058	73,938,669	9,066,971	12.3%	61,647,180	71,805,906	22,664,803	31.6%
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	71,690,934	14,217,475	19.8%	45,114,812	75,601,522	6,117,250	8.1%	73,547,976	102,516,150	18,538,149	18.1%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,090,000	1,249,081	30.5%	3,801,684	4,062,000	926,048	22.8%	4,079,674	3,840,000	914,500	
Total Expenditures	75,780,934	15,466,557	20.4%	48,916,496	79,663,522	7,043,298	8.8%	77,627,650	106,356,150	19,452,650	18.3%
Ending Fund Balance	(53,300,530)	(45,814,618)		(53,300,680)	(46,341,094)	(38,592,569)		(40,616,242)	(59,186,016)	(21,423,618)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>592,302</u>	Accounts Payable	<u>(5,788)</u>
Total Assets	<u><u>592,302</u></u>	Total Liabilities	(5,788)
		Fund Balance	
		Beginning Balance	(579,218)
		Revenues	(23,484)
		Expenditures	<u>16,188</u>
		Total Fund Balance	<u>(586,514)</u>
		Total Liabilities and Fund Balance	<u><u>(592,302)</u></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 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	-	23,484		3,397	290,000	11,622	4.0%	134,664	18,181	37,171	204.4%
3900 On-Behalf Payments	-	-		-	-	10,067		30,087	-	8,527	
Total Revenues	1,813	23,484	1295.0%	3,397	290,000	21,689	7.5%	164,818	18,181	45,698	251.4%
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	16,188	2.8%	(39,665)	904,410	16,871	1.9%	130,385	600,562	36,330	6.0%
Total Expenditures	581,101	16,188	2.8%	(39,665)	904,410	16,871	1.9%	130,385	600,562	36,330	6.0%
Ending Fund Balance	(69)	586,514		579,218	(78,254)	540,974		536,156	(80,658)	511,091	

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	60,730	Unfunded Pension Liability	(3,594)
Deferred Outflows - Pension Contributions	<u>844</u>	Deferred Inflows - Pension Investments	<u>(316)</u>
Total Assets	<u><u>61,574</u></u>	Total Liabilities	(3,910)
		Fund Balance	
		Beginning Balance	(57,664)
		Revenues	-
		Expenditures	<u>-</u>
		Total Fund Balance	<u>(57,664)</u>
		Total Liabilities and Fund Balance	<u><u>(61,574)</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 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	-	916		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	2,686	2.4%	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	94,127	86.1%
2200 Instructional Staff Support	-	-		-	51,308	-	0.0%	18,328	69,636	-	0.0%
3300 Community Services	24,348	-	0.0%	928	24,448	916	3.7%	30,983	24,953	1,808	7.2%
Total Expenditures	119,348	-	0.0%	75,950	170,886	75,916	44.4%	157,230	203,941	95,935	47.0%
Ending Fund Balance	48,349	57,664		57,664	(9,203)	(21,580)		51,650	3,371	(34,702)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	333,196	Due To Other Funds	(20,434)
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>367,639</u></u>	Total Liabilities	(181,041)
		Fund Balance	
		Beginning Balance	(166,913)
		Revenues	(45,196)
		Expenditures	<u>25,511</u>
		Total Fund Balance	<u>(186,598)</u>
		Total Liabilities and Fund Balance	<u><u>(367,639)</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 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	-	51		256	256	94	36.7%	3,527	3,527	1,805	51.2%
1800 Daycare Fees	258,820	45,145	17.4%	85,646	85,646	1,326	1.5%	135,334	135,334	49,737	36.8%
3900 On-Behalf Payments	-	-		13,853	-	6,708		21,017	-	-	
Total Revenues	258,820	45,196	17.5%	99,755	85,902	8,127	9.5%	159,878	138,862	51,542	37.1%
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	20,507	7.9%	170,976	381,848	25,363	6.6%	204,938	408,669	27,094	6.6%
5200 Operating Transfers Out	-	5,000		5,000	5,000	-	0.0%	5,000	5,000	5,000	100.0%
Total Expenditures	258,820	25,511	9.9%	175,976	386,848	25,363	6.6%	209,938	413,839	32,094	7.8%
Ending Fund Balance	166,913	186,598		166,913	(57,812)	225,898		243,134	18,217	312,642	

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	417,241	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>434,174</u></u>		
		Fund Balance	
		Beginning Balance	(357,290)
		Revenues	(54,066)
		Expenditures	<u>6,375</u>
		Total Fund Balance	<u>(404,981)</u>
		Total Liabilities and Fund Balance	<u><u>(434,174)</u></u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	652,856	Beginning Balance	(2,278,942)
Investments	<u>1,649,683</u>	Revenues	(123,669)
		Expenditures	<u>100,073</u>
Total Assets	<u><u>2,302,538</u></u>	Total Fund Balance	<u>(2,302,538)</u>
		Total Liabilities and Fund Balance	<u><u>(2,302,538)</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 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	54,066	180.2%	63,541	56,654	17,094	30.2%	527,420	506,076	216,170	42.7%
3900 On-Behalf Payments	-	-		35,129	-	2,355		103,227	-	93,294	
Total Revenues	30,000	54,066	180.2%	98,670	56,654	19,450	34.3%	630,647	506,076	309,464	61.1%
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	6,375	11.3%	(648,751)	246,298	10,853	4.4%	602,859	667,932	204,313	30.6%
2200 Instructional Staff Support	-	-		-	-	-		-	-	-	
Total Expenditures	56,602	6,375	11.3%	(648,751)	246,298	10,853	4.4%	602,859	667,932	204,313	30.6%
Ending Fund Balance	330,688	404,981		357,290	(579,775)	(381,534)		(390,131)	(579,775)	(312,768)	
Trust Funds											
Trust Revenues											
1500 Interest Income	(1,097)	(4,567)	416.4%	421,125	437,310	65,186	14.9%	(82,100)	1,902	1,207	63.4%
1900 Local Contributions	47,314	128,236	271.0%	198,749	196,720	55,774	28.4%	377,564	1,407,635	391,410	27.8%
Total Revenues	46,217	123,669	267.6%	619,874	634,031	120,960	19.1%	295,464	1,409,536	392,616	27.9%
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	1,235,744	100,073	8.1%	330,605	1,823,558	148,199	8.1%	637,641	1,486,610	350,927	23.6%
Total Expenditures	1,235,744	100,073	8.1%	330,605	1,823,558	148,199	8.1%	637,641	1,486,610	350,927	23.6%
Ending Fund Balance	1,089,415	2,302,538		2,278,942	800,146	1,962,434		1,989,673	2,254,776	2,373,540	