

Monthly Financial Report
Through November 30, 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	206,335,651	37.7%	530,248,112	525,408,458	198,227,818	37.7%	502,604,410	510,274,442	153,854,632	30.2%	
Occupational Taxes	173,780,000	51,178,971	29.5%	176,787,809	165,848,315	47,742,595	28.8%	156,348,315	174,043,000	44,284,188	25.4%	
Other Taxes	63,094,000	16,108,616	25.5%	63,516,855	56,269,662	15,499,891	27.5%	54,014,453	59,156,507	14,625,790	24.7%	
Local Grants	6,808,964	3,353,904	49.3%	3,962,259	4,939,204	1,200,516	24.3%	4,143,024	6,811,092	2,037,770	29.9%	
State Sources												
SEEK Program	228,190,000	94,044,249	41.2%	222,845,314	210,091,160	91,410,232	43.5%	225,684,013	232,487,382	97,004,277	41.7%	
Other State Revenues	380,684,345	150,810,364	39.6%	372,724,465	364,090,117	149,784,658	41.1%	369,660,335	340,612,717	142,631,021	41.9%	
KSFCC Allocation	8,000,000	4,288,698	53.6%	9,878,203	9,878,203	5,170,055	52.3%	10,257,913	11,900,000	5,541,146	46.6%	
Federal Grants	189,417,132	170,518,873	90.0%	194,780,448	155,594,697	31,788,431	20.4%	137,930,824	154,369,913	32,553,523	21.1%	
Interest	350,109	150,597	43.0%	752,643	1,718,963	726,643	42.3%	4,799,457	5,125,429	1,168,540	22.8%	
Other Sources	112,581,736	132,094,226	117.3%	121,010,935	125,406,234	22,076,621	17.6%	132,193,786	119,682,523	24,952,339	20.8%	
Total Revenues	1,710,735,943	828,884,148	48.5%	1,696,507,043	1,619,245,013	563,627,459	34.8%	1,597,636,530	1,614,463,005	518,653,226	32.1%	
Non-Operating Funds												
Beginning Balance	188,820,297	188,820,297	100.4%	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	310,835,534	36.0%	823,976,011	815,729,571	298,147,907	36.5%	774,344,474	794,873,734	293,202,716	36.9%	
2100 Student Support	89,690,019	35,831,802	40.0%	87,150,824	83,491,687	31,020,454	37.2%	76,476,936	75,980,450	27,677,108	36.4%	
2200 Instructional Staff Support	184,440,995	90,691,039	49.2%	149,861,810	163,355,375	51,048,156	31.2%	150,445,455	172,465,343	56,667,689	32.9%	
2300 District Administration	8,744,751	2,926,932	33.5%	7,417,506	9,086,245	2,771,013	30.5%	7,507,701	7,264,484	2,859,368	39.4%	
2400 School Administration	120,602,887	47,455,149	39.3%	118,604,249	125,617,058	44,612,234	35.5%	115,535,838	117,476,731	45,961,592	39.1%	
2500 Business Support	56,911,087	87,836,800	154.3%	46,446,098	55,959,914	24,756,384	44.2%	52,348,395	66,602,596	18,388,784	27.6%	
2600 Plant Operations & Maintenance	144,793,120	48,824,104	33.7%	110,961,638	129,430,132	42,352,211	32.7%	116,147,008	134,879,946	46,000,824	34.1%	
2700 Transportation	80,663,929	32,956,884	40.9%	68,093,453	77,122,306	27,580,977	35.8%	85,480,460	93,685,077	35,488,692	37.9%	
2900 Other Instruction Support	-	9,291		22,631	-	7,821		-	-	8,647		
3100 Food Service	71,819,541	20,570,686	28.6%	60,559,181	75,680,864	9,659,110	12.8%	73,668,458	102,794,835	28,986,006	28.2%	
3200 Daycare Operations	581,101	20,154	3.5%	(39,665)	904,410	19,936	2.2%	130,385	600,562	50,063	8.3%	
3300 Community Services	16,632,692	4,156,424	25.0%	11,162,405	14,152,480	4,249,334	30.0%	11,341,429	12,228,651	1,663,596	13.6%	
4600 Site Improvement	50,251,164	28,908,569	57.5%	73,247,113	48,610,611	63,294,965	130.2%	63,115,947	51,494,431	26,284,736	51.0%	
5100 Debt Service	61,330,974	23,800,436	38.8%	55,254,229	62,281,213	25,433,952	40.8%	51,664,316	63,854,000	24,760,784	38.8%	
5200 Operating Transfers Out	59,887,159	35,300,326	58.9%	77,476,393	58,571,468	20,991,920	35.8%	61,791,685	58,182,792	20,992,124	36.1%	
5300 Contingency	73,488,161	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%	
Total Expenditures	1,883,591,020	770,124,131	40.9%	1,690,193,876	1,755,898,476	645,946,374	36.8%	1,639,998,487	1,809,804,771	628,992,731	34.8%	
Ending Fund Balance	15,965,220	247,580,315		188,820,297	45,853,667	100,188,215		182,507,130	29,527,321	114,529,582		

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	260,865,341	Due To Other Funds	(258,369,112)
Investments	5,340,450	Accounts Payable	(3,613,656)
Accounts Receivable	310,079	Accrued Expenditures	(73,648,616.42)
Due From Other Funds	217,187,709	Tax Rate Court Case Escrow	(12,892,178)
Inventory	<u>3,986,221</u>		
Total Assets	<u>487,689,800</u>	Total Liabilities	(348,523,562)
		Fund Balance	
		Beginning Balance	(155,306,796)
		Revenues	(475,386,099)
		Expenditures	<u>491,526,657</u>
		Total Fund Balance	<u>(139,166,238)</u>
		Total Liabilities and Fund Balance	<u>(487,689,800)</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	163,447,934	32.3%	489,814,154	484,974,500	157,793,860	32.5%	462,895,650	469,774,442	114,145,872	24.3%	
1115 Delinquent Property Taxes	5,000,000	2,604,340	52.1%	5,409,554	5,000,000	2,649,632	53.0%	4,001,458	5,200,000	2,323,092	44.7%	
1117 Motor Vehicle Taxes	34,083,000	9,636,259	28.3%	34,082,938	29,101,954	9,764,954	33.6%	28,716,415	31,360,593	8,978,973	28.6%	
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	51,178,971	29.5%	176,787,809	165,848,315	47,742,595	28.8%	156,348,315	174,043,000	44,284,188	25.4%	
1191 Omitted Property Taxes	6,631,000	1,151,573	17.4%	6,630,948	5,600,000	1,048,856	18.7%	5,182,110	7,000,000	662,184	9.5%	
1280 Revenue in Lieu of Taxes	2,880,000	2,716,444	94.3%	2,879,733	2,730,000	2,036,448	74.6%	2,733,669	1,690,000	2,661,541	157.5%	
1300 Tuition	483,000	135,007	28.0%	483,205	495,000	67,294	13.6%	494,442	507,500	152,896	30.1%	
1510 Interest Income	270,000	73,021	27.0%	270,209	1,100,000	507,305	46.1%	4,395,350	5,000,000	824,584	16.5%	
1900 Other Local Revenues	4,521,000	276,772	6.1%	4,798,105	4,556,000	493,649	10.8%	4,563,988	4,503,000	300,596	6.7%	
3111 State SEEK Revenues	228,190,000	94,044,249	41.2%	210,091,160	210,091,160	91,410,232	43.5%	225,684,013	232,487,382	97,004,277	41.7%	
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	458,914	27.5%	1,818,326	1,800,000	453,817	25.2%	1,806,283	1,796,000	450,616	25.1%	
3900 On-Behalf Payments	321,669,808	132,174,744	41.1%	322,405,832	319,502,121	130,914,921	41.0%	320,133,152	298,211,921	120,316,795	40.3%	
4100 Unrestricted Federal Revenues	14,000	-	0.0%	14,013	6,500	1,785	27.5%	6,256	10,000	-	0.0%	
5220 Indirect Cost Transfers	6,659,683	17,487,870	262.6%	12,336,296	6,431,602	2,191,081	34.1%	6,554,964	6,166,689	2,357,844	38.2%	
Total Revenues	1,305,739,491	475,386,099	36.4%	1,282,370,209	1,251,091,860	447,076,429	35.7%	1,236,914,459	1,251,671,441	394,463,457	31.5%	
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	159,679,717	33.5%	440,831,936	448,248,923	158,313,258	35.3%	445,037,645	445,248,514	165,628,309	37.2%	
0200 Employee Benefits	247,504,551	96,771,682	39.1%	244,393,189	249,226,303	96,247,941	38.6%	244,182,863	236,841,221	91,062,767	38.4%	
0300 Professional/Technical Services	256,735	25,932	10.1%	149,784	284,006	17,475	6.2%	252,959	456,594	104,514	22.9%	
0400 Property Services	909,268	210,772	23.2%	367,918	756,654	168,986	22.3%	347,660	499,797	184,344	36.9%	
0500 Other Purchased Services	1,037,557	112,666	10.9%	90,319	591,868	28,567	4.8%	421,158	654,408	210,816	32.2%	
0600 Supplies	29,281,439	4,524,326	15.5%	5,698,266	20,877,715	3,779,337	18.1%	5,376,111	16,261,389	5,077,970	31.2%	
0700 Property	4,393,205	885,692	20.2%	6,524,595	7,442,473	1,847,500	24.8%	5,488,614	6,870,937	3,421,925	49.8%	
0800 Miscellaneous	6,118,875	282,569	4.6%	440,062	796,464	357,789	44.9%	454,853	527,457	411,926	78.1%	
1100 Instruction	766,447,425	262,493,356	34.2%	698,496,069	728,224,408	260,760,854	35.8%	701,561,863	707,360,317	266,102,571	37.6%	
Student Support (Attendance, Guidance, Health)												
0100 Salaries	53,056,619	18,469,051	34.8%	49,084,809	51,563,891	18,197,218	35.3%	45,175,457	47,281,565	17,022,469	36.0%	
0200 Employee Benefits	27,565,022	10,996,354	39.9%	27,212,230	25,485,585	10,016,711	39.3%	24,954,539	22,083,470	8,521,402	38.6%	
0300 Professional/Technical Services	2,122,930	20,590	1.0%	1,842,645	2,076,085	385,186	18.6%	1,325,518	1,675,320	387,814	23.1%	
0400 Property Services	17,133	212	1.2%	3,803	16,012	1,281	8.0%	4,931	10,554	699	6.6%	
0500 Other Purchased Services	143,895	20,109	14.0%	43,496	92,481	20,402	22.1%	105,044	126,058	55,221	43.8%	
0600 Supplies	529,777	63,409	12.0%	287,524	592,369	139,603	23.6%	238,868	503,839	102,540	20.4%	
0700 Property	150,108	89,304	59.5%	108,537	212,446	32,047	15.1%	109,434	149,118	35,906	24.1%	
0800 Miscellaneous	311,472	17,569	5.6%	103,723	208,147	11,091	5.3%	157,134	198,792	29,071	14.6%	
2100 Student Support	83,896,957	29,676,599	35.4%	78,686,767	80,247,016	28,803,539	35.9%	72,070,925	72,028,715	26,155,121	36.3%	
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100 Salaries	74,523,847	24,826,227	33.3%	66,943,724	71,956,456	24,096,052	33.5%	68,457,911	78,272,744	25,795,454	33.0%	
0200 Employee Benefits	37,662,422	14,801,402	39.3%	36,977,781	37,787,020	14,835,097	39.3%	37,294,825	37,493,389	12,762,943	34.0%	
0300 Professional/Technical Services	8,448,389	5,138,091	60.8%	782,866	3,548,643	202,783	5.7%	2,147,938	3,743,972	902,668	24.1%	
0400 Property Services	499,777	89,492	17.9%	152,289	293,675	21,352	7.3%	245,569	306,301	167,920	54.8%	
0500 Other Purchased Services	401,113	82,730	20.6%	86,596	370,292	35,804	9.7%	325,992	557,711	189,912	34.1%	
0600 Supplies	3,210,855	788,468	24.6%	760,744	4,048,155	476,082	11.8%	3,866,147	4,069,783	2,204,781	54.2%	
0700 Property	11,235,606	8,561,186	76.2%	3,233,568	11,736,565	1,116,011	9.5%	2,996,055	4,550,618	1,392,023	30.6%	
0800 Miscellaneous	132,522	14,408	10.9%	104,419	151,757	5,808	3.8%	78,633	153,485	36,028	23.5%	
2200 Instructional Staff Support	136,114,533	54,302,005	39.9%	109,041,987	129,892,564	40,788,987	31.4%	115,413,070	129,148,003	43,451,728	33.6%	

	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 Administration (Superintendent, Board)											
0100 Salaries	5,027,278	1,571,432	31.3%	4,005,848	4,903,044	1,391,260	28.4%	4,051,375	4,040,293	1,547,768	38.3%
0200 Employee Benefits	2,137,532	866,229	40.5%	2,113,113	2,090,747	843,145	40.3%	2,110,264	1,299,003	737,693	56.8%
0300 Professional/Technical Services	1,049,600	217,466	20.7%	848,989	1,589,313	350,423	22.0%	954,490	1,304,214	349,963	26.8%
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	33,262	14.8%	71,487	103,789	23,054	22.2%	126,338	292,215	66,551	22.8%
0600 Supplies	62,973	24,555	39.0%	42,846	131,433	11,168	8.5%	60,493	115,725	25,947	22.4%
0700 Property	33,867	5,068	15.0%	35,832	70,075	5,910	8.4%	15,767	25,321	9,561	37.8%
0800 Miscellaneous	102,505	87,758	85.6%	111,287	123,472	95,686	77.5%	103,557	146,178	93,988	64.3%
2300 District Administration	8,640,855	2,806,121	32.5%	7,230,862	9,013,372	2,720,106	30.2%	7,427,894	7,233,935	2,832,011	39.1%
School Administration (Principal's Office)											
0100 Salaries	73,459,346	28,287,780	38.5%	71,397,890	75,359,925	28,065,730	37.2%	71,848,371	73,561,401	28,904,092	39.3%
0200 Employee Benefits	38,514,018	15,111,358	39.2%	37,924,562	38,231,584	14,666,263	38.4%	37,682,223	32,628,251	14,035,943	43.0%
0300 Professional/Technical Services	406,744	63,422	15.6%	230,130	519,526	63,304	12.2%	354,953	573,619	133,879	23.3%
0400 Property Services	688,219	151,696	22.0%	400,526	739,085	111,322	15.1%	345,689	628,606	171,272	27.2%
0500 Other Purchased Services	765,970	327,295	42.7%	739,158	1,054,216	280,131	26.6%	822,681	1,063,914	424,479	39.9%
0600 Supplies	4,283,532	703,484	16.4%	1,833,430	6,037,926	722,085	12.0%	2,132,522	5,917,974	1,294,107	21.9%
0700 Property	1,890,692	660,657	34.9%	2,022,429	3,466,858	521,062	15.0%	1,808,502	2,852,784	780,631	27.4%
0800 Miscellaneous	36,010	12,467	34.6%	24,808	61,258	8,747	14.3%	35,414	71,029	28,485	40.1%
2400 School Administration	120,044,531	45,318,160	37.8%	114,572,933	125,470,378	44,438,644	35.4%	115,030,355	117,297,577	45,772,888	39.0%
Business Support (Finance, Human Resources, IT)											
0100 Salaries	24,387,716	8,783,783	36.0%	23,034,354	23,292,158	9,045,727	38.8%	22,500,678	24,053,346	8,624,125	35.9%
0200 Employee Benefits	13,998,504	5,530,966	39.5%	14,503,309	15,188,779	5,272,058	34.7%	14,217,788	14,570,355	5,537,599	38.0%
0300 Professional/Technical Services	2,820,425	1,544,696	54.8%	1,694,124	2,968,464	854,069	28.8%	1,317,983	1,956,605	569,404	29.1%
0400 Property Services	520,902	239,108	45.9%	210,228	626,892	(32,953)	-5.3%	(193,137)	584,953	(256,477)	-43.8%
0500 Other Purchased Services	5,805,824	3,197,751	55.1%	(79,362)	4,954,029	1,320,742	26.7%	5,274,420	5,329,586	1,829,438	34.3%
0600 Supplies	2,615,706	1,061,181	40.6%	2,168,840	3,272,653	651,956	19.9%	3,932,858	3,005,241	1,359,963	45.3%
0700 Property	3,023,102	362,129	12.0%	1,077,543	4,163,670	7,393,916	177.6%	4,377,126	15,014,847	394,738	2.6%
0800 Miscellaneous	218,279	10,049	4.6%	204,632	222,058	18,690	8.4%	352,781	398,903	174,845	43.8%
2500 Business Support	53,390,458	20,729,661	38.8%	42,813,668	54,688,705	24,524,204	44.8%	51,780,497	64,913,835	18,233,634	28.1%

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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	18,767,273	37.4%	46,952,382	51,730,814	17,621,437	34.1%	48,205,952	54,109,964	18,710,868	34.6%
0200 Employee Benefits	24,772,318	9,581,837	38.7%	23,095,329	25,896,945	8,851,871	34.2%	23,742,199	26,178,901	9,099,449	34.8%
0300 Professional/Technical Services	1,050,758	151,928	14.5%	143,715	436,719	39,840	9.1%	617,499	969,103	293,900	30.3%
0400 Property Services	25,031,838	5,594,612	22.3%	11,310,040	22,110,758	6,654,757	30.1%	18,223,471	24,588,377	8,847,672	36.0%
0500 Other Purchased Services	1,899,092	374,775	19.7%	(2,231,109)	1,660,612	(185,976)	-11.2%	(370,945)	1,704,813	(1,367,267)	-80.2%
0600 Supplies	26,691,238	9,436,767	35.4%	14,143,301	22,834,367	7,536,379	33.0%	22,491,993	23,705,144	9,122,906	38.5%
0700 Property	3,413,951	1,750,837	51.3%	2,231,076	4,373,328	1,218,849	27.9%	2,009,372	3,267,570	896,543	27.4%
0800 Miscellaneous	157,985	73,618	46.6%	115,973	141,350	22,593	16.0%	119,000	155,178	46,814	30.2%
2600 Plant Operations & Maintenance	133,150,202	45,731,647	34.3%	95,760,707	129,184,894	41,759,749	32.3%	115,038,541	134,679,051	45,650,884	33.9%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	46,168,379	14,440,904	31.3%	34,947,176	35,763,795	12,418,645	34.7%	45,230,780	47,816,244	17,855,743	37.3%
0200 Employee Benefits	18,515,362	6,980,773	37.7%	17,619,724	20,793,205	6,796,351	32.7%	22,876,194	19,033,354	8,443,918	44.4%
0300 Professional/Technical Services	147,898	2,091	1.4%	(13,146)	126,933	26,424	20.8%	(457,659)	133,326	(136,779)	-102.6%
0400 Property Services	86,794	19,880	22.9%	45,023	84,158	14,931	17.7%	56,620	106,711	19,666	18.4%
0500 Other Purchased Services	4,053,684	3,533,964	87.2%	3,539,763	3,998,595	2,857,320	71.5%	3,270,492	3,140,868	2,167,778	69.0%
0600 Supplies	8,751,539	3,178,286	36.3%	3,791,381	8,697,876	1,365,160	15.7%	7,632,641	8,971,737	4,243,637	47.3%
0700 Property	1,939,324	408,863	21.1%	4,513,342	5,502,300	4,058,079	73.8%	5,826,230	10,759,735	2,532,565	23.5%
0800 Miscellaneous	354,743	28,109	7.9%	49,690	131,092	12,370	9.4%	53,805	91,115	22,037	24.2%
2700 Transportation	80,017,723	28,592,869	35.7%	64,492,953	75,097,956	27,549,279	36.7%	84,489,103	90,053,089	35,148,565	39.0%
Food Service (School Cafeteria Operation)											
0100 Salaries	70,632	26,250	37.2%	70,632	70,133	26,521	37.8%	65,487	70,133	-	0.0%
0200 Employee Benefits	34,974	9,744	27.9%	34,944	9,210	9,314	101.1%	32,149	-	7,569	
0800 Miscellaneous	23,000	-		-	-	-		22,846	-	-	
3100 Food Service	128,606	35,994	28.0%	105,576	79,343	35,834	45.2%	120,482	70,133	7,569	10.8%

	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	779,166	37.9%	1,434,429	2,082,724	518,431	24.9%	1,920,453	2,493,276	836,615	33.6%
0200 Employee Benefits	1,040,842	417,748	40.1%	1,034,210	1,098,292	444,005	40.4%	1,100,455	1,095,632	403,369	36.8%
0300 Professional/Technical Services	2,022	894	44.2%	369	5,369	150	2.8%	9,455	13,926	1,937	13.9%
0400 Property Services	-	-		1,575	3,575	-	0.0%	1,890	3,890	1,440	37.0%
0500 Other Purchased Services	3,989	1,310	32.8%	955	1,784	816	45.7%	5,951	10,223	3,809	37.3%
0600 Supplies	6,744	1,984	29.4%	3,775	16,291	2,546	15.6%	7,357	16,535	3,677	22.2%
0700 Property	12,514	8,724	69.7%	8,668	27,647	4,884	17.7%	3,193	11,114	790	7.1%
0800 Miscellaneous	2,000	532	26.6%	3,780	11,780	-	0.0%	2,251	10,611	984	9.3%
3300 Community Services	3,126,034	1,210,358	38.7%	2,487,761	3,247,462	970,832	29.9%	3,051,005	3,655,207	1,252,621	34.3%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	895,407	346,848	38.7%	881,842	888,033	327,901	36.9%	895,975	898,471	347,241	38.6%
0200 Employee Benefits	439,456	185,516	42.2%	454,880	452,732	182,952	40.4%	458,260	342,251	144,998	42.4%
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	46	4.1%	453	1,982	139	7.0%
0500 Other Purchased Services	11,367	4,598	40.5%	5,807	12,600	2,513	19.9%	5,150	13,300	3,268	24.6%
0600 Supplies	20,147	4,641	23.0%	12,596	22,634	4,127	18.2%	14,444	17,766	9,648	54.3%
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	1,893	68.8%	3,079	22,800	198	0.9%
4300 Architectural & Engineering	1,378,432	543,788	39.4%	1,369,263	1,393,775	520,245	37.3%	1,448,470	1,494,431	570,815	38.2%
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	724,085	36.1%
5300 Contingency	73,488,161	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,461,733,917	491,526,657	33.6%	1,221,710,957	1,374,232,647	472,949,880	34.4%	1,274,057,644	1,387,360,557	485,902,493	35.0%
Ending Fund Balance	(687,630)	139,166,238		155,306,796	(28,493,243)	68,774,094		94,647,544	(3,898,387)	40,351,693	

As of November 30, 2021

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	211,640,523	Accounts Payable	(13,208,069)
Accounts Receivable	<u>579,349</u>	Due To Other Funds	<u>(226,741,394)</u>
Total Assets	<u><u>212,219,871</u></u>	Total Liabilities	(239,949,463)
		Fund Balance	
		Beginning Balance	3,596,363
		Revenues	(161,881,641)
		Expenditures	<u>186,014,870</u>
		Total Fund Balance	<u>27,729,592</u>
		Total Liabilities and Fund Balance	<u><u>(212,219,871)</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	766	12.3%	12,149	1,397	5,177	370.6%	32,347	-	13,759		
1700 Student Fees	11,882	-	0.0%	235	68,383	100	0.1%	595	-	310		
1900 Local Grants and Contributions	6,679,604	2,995,171	44.8%	3,496,477	4,475,407	1,043,392	23.3%	3,429,761	5,067,758	1,474,494	29.1%	
3111 State SEEK Revenues	-	-		12,754,154	4,475,408	-	0.0%	-	-	-		
3200 State Grants	48,055,219	12,416,660	25.8%	34,963,553	33,565,096	12,322,540	36.7%	33,974,387	31,411,615	12,496,903	39.8%	
4300 Direct Federal Grants	878,078	203,162	23.1%	838,490	15,695,057	261,948	1.7%	1,256,286	15,108,257	246,965	1.6%	
4500 Federal Grants Through State	109,501,790	145,658,588	133.0%	160,636,075	74,593,805	18,529,186	24.8%	80,155,499	69,471,222	7,233,252	0.4%	
4700 Federal Grants Thru Intermediary	1,192,111	222,005	18.6%	900,222	631,688	365,440	57.9%	757,185	664,528	247,231	1088.5%	
4810 Medicaid Reimbursement	3,956,069	294,190	7.4%	1,522,724	2,048,478	845,425	41.3%	1,895,472	-	308,297		
5210 Operating Transfers In	1,983,406	91,100	4.6%	1,927,277	2,454,264	82,606	3.4%	1,824,621	252,054	729,085	122.3%	
Total Revenues	172,264,365	161,881,641	94.0%	217,051,356	138,008,983	33,455,815	24.2%	123,326,153	121,975,434	22,750,295	18.7%	
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	47,668,428	50.1%	124,356,338	81,840,472	36,826,430	45.0%	69,084,359	79,949,356	25,375,932	31.7%	
2100 Student Support	5,793,062	6,155,203	106.3%	8,464,057	3,244,671	2,216,916	68.3%	4,406,011	3,951,735	1,521,988	38.5%	
2200 Instructional Staff Support	48,067,642	36,355,117	75.6%	40,648,847	33,029,655	10,219,863	30.9%	34,809,119	42,839,035	13,169,242	30.7%	
2300 District Administration	103,896	120,810	116.3%	186,644	72,873	50,906	69.9%	79,807	30,549	27,357	89.6%	
2400 School Administration	558,356	2,136,989	382.7%	4,031,316	146,680	173,591	118.3%	505,483	179,154	188,704	105.3%	
2500 Business Support	3,520,629	67,107,139	1906.1%	3,632,430	1,271,209	232,180	18.3%	567,898	1,688,761	155,150	9.2%	
2600 Plant Operations & Maintenance	11,534,638	3,019,033	26.2%	15,110,242	25,700	589,359	2293.2%	1,064,991	1,074	341,953	31850.2%	
2700 Transportation	646,206	4,364,015	675.3%	3,600,500	2,024,350	31,698	1.6%	991,357	3,631,988	340,127	9.4%	
2900 Other Instruction Support	-	9,291		22,631	-	7,821		-	-	8,647		
3100 Food Service	-	9,954		15,338,793	-	-		-	208,552	2,869,265	1375.8%	
3300 Community Services	12,246,567	2,830,101	23.1%	8,343,111	9,057,013	3,128,793	34.5%	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	949,583	32.4%	2,475,290	2,998,667	906,043	30.2%	
Total Expenditures	180,260,537	186,014,870	103.2%	232,269,520	133,646,449	54,427,138	40.7%	121,606,115	142,540,753	44,904,408	31.5%	
Ending Fund Balance	(11,592,535)	(27,729,592)		(3,596,363)	15,984,335	(9,349,522)		11,621,801	(10,663,556)	(12,252,350)		

As of November 30, 2021

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	460	Accounts Payable	<u>(123,242)</u>
Due From Other Funds	<u>4,709,032</u>	Total Liabilities	<u>(123,242)</u>
Total Assets	<u><u>4,709,492</u></u>		
		Fund Balance	
		Beginning Balance	(3,611,908)
		Revenues	(1,700,616)
		Expenditures	<u>726,274</u>
		Total Fund Balance	<u>(4,586,250)</u>
		Total Liabilities and Fund Balance	<u><u>(4,709,492)</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.

	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	1,529,481	121.4%	1,338,981	1,337,747	491,898	36.8%	3,251,761	3,267,792	1,904,194	58.3%
1900 Local Grants and Contributions	82,046	171,135	208.6%	267,033	267,077	98,714	37.0%	335,699	335,699	171,866	51.2%
Total Revenues	1,342,171	1,700,616	126.7%	1,606,014	1,604,824	590,612	36.8%	3,587,460	3,603,491	2,076,060	57.6%
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	652,849	34.0%	1,697,333	5,323,263	460,251	8.6%	2,987,474	6,786,607	1,319,090	19.4%
2600 Plant Operations & Maintenance	108,280	73,424	67.8%	90,689	219,538	3,103	1.4%	43,476	199,822	7,986	4.0%
Total Expenditures	2,029,337	726,274	35.8%	1,788,022	5,542,801	463,354	8.4%	3,030,950	6,986,429	1,327,077	19.0%
Ending Fund Balance	2,924,742	4,586,250		3,611,908	(144,061)	3,921,174	-2721.9%	3,793,916	(3,382,938)	748,983	-22.1%
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	32,940,125	Beginning Balance	(155,881)
	<u>32,940,125</u>	Revenues	(42,887,717)
Total Assets	<u><u>32,940,125</u></u>	Expenditures	<u>10,103,473</u>
		Total Fund Balance	<u>(32,940,125)</u>
		Total Liabilities and Fund Balance	<u><u>(32,940,125)</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	107,976,499	Accounts Payable	<u>(1,336,837)</u>
	<u>38,955,854</u>	Total Liabilities	(1,336,837)
Total Assets	<u><u>146,932,353</u></u>	Fund Balance	
		Beginning Balance	(83,202,728)
		Revenues	(94,458,823)
		Expenditures	<u>32,066,035</u>
		Total Fund Balance	<u>(145,595,516)</u>
		Total Liabilities and Fund Balance	<u><u>(146,932,353)</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	42,887,717	101.0%	40,433,958	40,433,958	40,433,958	100.0%	39,708,760	40,500,000	39,708,760	98.0%
1900 Local Contributions	100,000	-	0.0%	101,917	100,000	-	0.0%	101,965	204,000	-	0.0%
Total Revenues	42,555,656	42,887,717	100.8%	40,535,875	40,533,958	40,433,958	99.8%	39,810,725	40,704,000	39,708,760	97.6%
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	10,103,473	23.7%	47,139,566	41,397,110	11,591,283	28.0%	37,231,568	40,704,000	10,648,029	26.2%
Total Expenditures	42,555,656	10,103,473	23.7%	47,139,566	41,397,110	11,591,283	28.0%	37,231,568	40,704,000	10,648,029	26.2%
Ending Fund Balance	155,881	32,940,125		155,881	5,896,420	35,602,247		6,759,572	4,180,415	33,241,146	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	3,272		47,669	-	33,502		358,668	-	271,950	
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	94,458,823	222.3%	54,349,199	46,698,394	38,364	0.1%	71,174,270	50,000,000	271,950	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	28,364,781	58.0%	71,877,850	47,216,836	62,774,720	132.9%	61,667,477	50,000,000	25,713,921	51.4%
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	32,066,035	65.6%	75,016,528	47,216,836	65,913,397	139.6%	64,928,678	50,000,000	28,656,292	57.3%
Ending Fund Balance	76,829,996	145,595,516		83,202,728	103,351,615	37,995,023		103,870,057	97,624,465	69,240,122	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(23,329,406)
Expenditures	<u>23,329,406</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	17,184,468	Due To Other Funds	(21,405,777)
Accounts Receivable	90,396	Accounts Payable	(567,455)
Inventory	2,059,371	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	(105,905,085)
Total Assets	<u><u>55,232,900</u></u>		
		Fund Balance	
		Beginning Balance	53,300,680
		Revenues	(24,402,314)
		Expenditures	<u>21,773,819</u>
		Total Fund Balance	<u>50,672,185</u>
		Total Liabilities and Fund Balance	<u><u>(55,232,900)</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 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	4,288,698	53.6%	9,878,203	9,878,203	5,170,055	52.3%	10,257,913	11,900,000	5,541,146	46.6%
4300	Federal Direct Reimbursements	2,000,000	1,319,353	66.0%	2,641,979	2,620,000	1,322,627	50.5%	2,630,996	2,620,000	1,314,442	50.2%
5210	Operating Transfers In	51,330,974	17,721,356	34.5%	42,506,147	49,783,010	18,713,371	37.6%	38,456,577	49,334,000	17,905,196	36.3%
Total Revenues		61,330,974	23,329,406	38.0%	55,026,329	62,281,213	25,206,052	40.5%	51,345,486	63,854,000	24,760,784	38.8%
Debt Service Expenditures												
5100	Debt Service	61,330,974	23,329,406	38.0%	55,026,329	62,281,213	25,206,052	40.5%	51,345,486	63,854,000	24,760,784	38.8%
Total Expenditures		61,330,974	23,329,406	38.0%	55,026,329	62,281,213	25,206,052	40.5%	51,345,486	63,854,000	24,760,784	38.8%
Ending Fund Balance		-	-		-	-	-		-	-	-	
Food Service Enterprise Fund												
Food Service Revenues												
1510	Interest Income	75,000	698	0.9%	1,235	180,000	1,021	0.6%	91,665	120,000	54,881	45.7%
1600	Food Sales	3,275,000	246,662	7.5%	29,248	10,950,000	(2,593)	0.0%	2,325,026	4,600,000	1,264,228	27.5%
1900	Local Contributions	42,000	26,182	62.3%	22,959	2,273,000	4,983	0.2%	20,939	50,000	(6,642)	-13.3%
3200	State Grants	500,000	-	0.0%	483,703	530,000	-	0.0%	488,430	530,000	-	0.0%
3900	On-Behalf Payments	-	1,307,196		4,533,955	-	1,850,970		4,516,282	-	4,862,654	
4500	Federal Grants Through State	71,889,084	22,821,576	31.7%	27,255,619	60,005,669	10,463,805	17.4%	48,017,229	66,505,906	23,203,336	34.9%
4950	Donated Commodities	-	-		985,339	-	-		3,218,157	-	-	
5210	Operating Transfers In	-	-		2,920,000	-	-		2,969,452	-	-	
Total Revenues		75,781,084	24,402,314	32.2%	36,232,058	73,938,669	12,318,185	16.7%	61,647,180	71,805,906	29,378,458	40.9%
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	20,524,738	28.6%	45,114,812	75,601,522	9,623,276	12.7%	73,547,976	102,516,150	26,109,171	25.5%
5100	Debt Service	-	-		-	-	-		-	-	-	
5200	Operating Transfers Out	4,090,000	1,249,081	30.5%	3,801,684	4,062,000	1,241,498	30.6%	4,079,674	3,840,000	1,451,801	
Total Expenditures		75,780,934	21,773,819	28.7%	48,916,496	79,663,522	10,864,774	13.6%	77,627,650	106,356,150	27,560,973	25.9%
Ending Fund Balance		(53,300,530)	(50,672,185)		(53,300,680)	(46,341,094)	(39,162,831)		(40,616,242)	(59,186,016)	(22,818,287)	

As of November 30, 2021

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>606,212</u>	Accounts Payable	<u>(2,146)</u>
Total Assets	<u><u>606,212</u></u>	Total Liabilities	(2,146)
		Fund Balance	
		Beginning Balance	(579,218)
		Revenues	(45,002)
		Expenditures	<u>20,154</u>
		Total Fund Balance	<u>(604,066)</u>
		Total Liabilities and Fund Balance	<u><u>(606,212)</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	-	45,002		3,397	290,000	600	0.2%	134,664	18,181	58,346	320.9%
3900 On-Behalf Payments	-	-		-	-	12,808		30,087	-	10,964	
Total Revenues	1,813	45,002	2481.5%	3,397	290,000	13,408	4.6%	164,818	18,181	69,310	381.2%
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	20,154	3.5%	(39,665)	904,410	19,936	2.2%	130,385	600,562	50,063	8.3%
Total Expenditures	581,101	20,154	3.5%	(39,665)	904,410	19,936	2.2%	130,385	600,562	50,063	8.3%
Ending Fund Balance	(69)	604,066		579,218	(78,254)	529,628		536,156	(80,658)	520,970	

As of November 30, 2021

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	63,225	Unfunded Pension Liability	(3,594)
Deferred Outflows - Pension Contributions	<u>844</u>	Deferred Inflows - Pension Investments	<u>(316)</u>
Total Assets	<u><u>64,069</u></u>	Total Liabilities	(3,910)
		Fund Balance	
		Beginning Balance	(57,664)
		Revenues	(3,208)
		Expenditures	<u>713</u>
		Total Fund Balance	<u>(60,159)</u>
		Total Liabilities and Fund Balance	<u><u>(64,069)</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	-	3,155		-	-	-		27,440	27,440	7,220	26.3%
3900 On-Behalf Payments	-	53		129	-	1,178		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	3,208	2.9%	81,964	110,033	2,948	2.7%	147,647	146,079	7,220	4.9%
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	98,685	90.2%
2200 Instructional Staff Support	-	-		-	51,308	-	0.0%	18,328	69,636	8,268	11.9%
3300 Community Services	24,348	713	2.9%	928	24,448	1,178	4.8%	30,983	24,953	4,949	19.8%
Total Expenditures	119,348	713	0.6%	75,950	170,886	76,178	44.6%	157,230	203,941	111,902	54.9%
Ending Fund Balance	48,349	60,159		57,664	(9,203)	(21,580)		51,650	3,371	(43,449)	

As of November 30, 2021

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	337,330	Due To Other Funds	(28,210)
Deferred Outflows - Pension Contributions	<u>34,442</u>	Unfunded Pension Liabilities	(146,641)
Total Assets	<u>371,773</u>	Deferred Inflows - Pension Investments	<u>(13,965)</u>
		Total Liabilities	(188,816)
		Fund Balance	
		Beginning Balance	(166,913)
		Revenues	(54,960)
		Expenditures	<u>38,916</u>
		Total Fund Balance	<u>(182,957)</u>
		Total Liabilities and Fund Balance	<u>(371,773)</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	-	65		256	256	118	46.3%	3,527	3,527	2,160	61.2%
1800 Daycare Fees	258,820	49,179	19.0%	85,646	85,646	1,401	1.6%	135,334	135,334	57,958	42.8%
3900 On-Behalf Payments	-	5,716		13,853	-	8,624		21,017	-	-	
Total Revenues	258,820	54,960	21.2%	99,755	85,902	10,143	11.8%	159,878	138,862	60,118	43.3%
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	-	-		-	-	-		-	170	-	0.0%
2200 Instructional Staff Support	258,820	33,916	13.1%	170,976	381,848	39,305	10.3%	204,938	408,669	38,451	9.4%
5200 Operating Transfers Out	-	5,000		5,000	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%
Total Expenditures	258,820	38,916	15.0%	175,976	386,848	44,305	11.5%	209,938	413,839	43,451	10.5%
Ending Fund Balance	166,913	182,957		166,913	(57,812)	208,972		243,134	18,217	309,861	

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	434,979	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 Assets	<u><u>451,912</u></u>	Total Liabilities	(29,193)
		Fund Balance	
		Beginning Balance	(357,290)
		Revenues	(86,330)
		Expenditures	<u>20,901</u>
		Total Fund Balance	<u>(422,719)</u>
		Total Liabilities and Fund Balance	<u><u>(451,912)</u></u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	697,038	Beginning Balance	(2,278,942)
Investments	<u>1,727,025</u>	Revenues	(260,372)
Total Assets	<u><u>2,424,062</u></u>	Expenditures	<u>115,252</u>
		Total Fund Balance	<u>(2,424,062)</u>
		Total Liabilities and Fund Balance	<u><u>(2,424,062)</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	71,911	239.7%	63,541	56,654	24,414	43.1%	527,420	506,076	279,454	55.2%
3900 On-Behalf Payments	-	14,419		35,129	-	3,028		103,227	-	119,949	
Total Revenues	30,000	86,330	287.8%	98,670	56,654	27,443	48.4%	630,647	506,076	399,403	78.9%
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	20,901	36.9%	(648,751)	246,298	25,372	10.3%	602,859	667,932	306,438	45.9%
2200 Instructional Staff Support	-	-		-	-	-		-	-	-	
Total Expenditures	56,602	20,901	36.9%	(648,751)	246,298	25,372	10.3%	602,859	667,932	306,438	45.9%
Ending Fund Balance	330,688	422,719		357,290	(579,775)	(388,061)		(390,131)	(579,775)	(324,953)	
Trust Funds											
Trust Revenues											
1500 Interest Income	(1,097)	72,775	-6634.9%	421,125	437,310	179,519	41.1%	(82,100)	1,902	1,207	63.4%
1900 Local Contributions	47,314	187,598	396.5%	198,749	196,720	58,411	29.7%	377,564	1,407,635	391,410	27.8%
Total Revenues	46,217	260,372	563.4%	619,874	634,031	237,930	37.5%	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	115,252	9.3%	330,605	1,823,558	148,532	8.1%	637,641	1,486,610	406,026	27.3%
Total Expenditures	1,235,744	115,252	9.3%	330,605	1,823,558	148,532	8.1%	637,641	1,486,610	406,026	27.3%
Ending Fund Balance	1,089,415	2,424,062		2,278,942	800,146	2,079,071		1,989,673	2,254,776	2,318,440	