

Monthly Financial Report  
Through December 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	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	582,691,848	503,185,016	86.4%	530,248,112	526,271,610	497,398,968	94.5%	502,604,410	510,274,442	455,680,045	89.3%
Occupational Taxes	173,780,000	64,497,255	37.1%	176,787,809	165,848,315	60,918,488	36.7%	156,348,315	174,043,000	54,871,775	31.5%
Other Taxes	70,145,196	18,820,989	26.8%	63,516,855	56,269,662	18,896,346	33.6%	54,014,453	59,156,507	16,830,663	28.5%
Local Grants	8,449,647	3,861,972	45.7%	3,962,259	7,073,381	2,031,058	28.7%	4,143,024	8,440,577	2,447,432	29.0%
State Sources											
SEEK Program	222,822,000	112,542,621	50.5%	222,845,314	210,091,160	108,884,346	51.8%	225,684,013	232,487,382	115,474,902	49.7%
Other State Revenues	366,570,202	183,397,604	50.0%	372,724,465	331,403,099	180,317,122	54.4%	369,660,335	343,379,851	170,495,365	49.7%
KSFCC Allocation	8,000,000	4,289,937	53.6%	9,878,203	9,878,203	5,171,559	52.4%	10,257,913	11,900,000	5,542,910	46.6%
Federal Grants	183,153,606	181,999,243	99.4%	194,780,448	179,131,695	58,336,182	32.6%	137,930,824	155,925,456	49,726,494	31.9%
Interest	479,582	301,708	62.9%	752,643	1,723,585	909,959	52.8%	4,799,457	5,141,471	1,897,538	36.9%
Other Sources	150,284,773	143,042,444	95.2%	121,010,935	124,801,269	31,662,782	25.4%	132,193,786	121,361,212	32,593,851	26.9%
<b>Total Revenues</b>	<b>1,766,376,855</b>	<b>1,215,938,790</b>	<b>68.8%</b>	<b>1,696,507,043</b>	<b>1,612,491,979</b>	<b>964,526,809</b>	<b>59.8%</b>	<b>1,597,636,530</b>	<b>1,622,109,898</b>	<b>905,560,976</b>	<b>55.8%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	<b>188,820,297</b>	<b>188,820,297</b>	<b>100.0%</b>	<b>182,507,130</b>	<b>182,507,130</b>	<b>182,507,130</b>	<b>100.0%</b>	<b>224,869,087</b>	<b>224,869,087</b>	<b>224,869,087</b>	<b>100.0%</b>
<b>All Funds Expenditures</b>											
1100 Instruction	861,255,733	386,546,257	44.9%	823,976,011	828,974,259	370,184,818	44.7%	774,344,474	788,650,090	364,028,263	46.2%
2100 Student Support	91,183,052	44,260,019	48.5%	87,150,824	86,000,915	38,303,805	44.5%	76,476,936	76,304,633	34,461,041	45.2%
2200 Instructional Staff Support	173,802,593	104,922,704	60.4%	149,861,810	178,412,333	63,538,939	35.6%	150,445,455	165,064,968	68,626,767	41.6%
2300 District Administration	8,793,817	3,732,902	42.4%	7,417,506	9,110,342	3,340,517	36.7%	7,507,701	7,337,821	3,415,796	46.6%
2400 School Administration	120,273,308	57,624,851	47.9%	118,604,249	126,028,614	54,234,572	43.0%	115,535,838	117,846,604	55,718,492	47.3%
2500 Business Support	53,672,608	91,146,642	169.8%	46,446,098	58,209,334	28,326,760	48.7%	52,348,395	65,430,958	22,125,774	33.8%
2600 Plant Operations & Maintenance	135,694,804	61,779,915	45.5%	110,961,638	140,840,977	50,971,414	36.2%	116,147,008	135,899,520	56,455,162	41.5%
2700 Transportation	80,687,011	39,774,142	49.3%	68,093,453	75,751,907	32,777,955	43.3%	85,480,460	90,527,961	43,663,689	48.2%
2900 Other Instruction Support	45,000	12,148	27.0%	22,631	-	10,484		-	-	9,261	
3100 Food Service	72,610,131	25,912,028	35.7%	60,559,181	75,680,864	19,760,471	26.1%	73,668,458	102,794,835	36,104,383	35.1%
3200 Daycare Operations	626,103	31,327	5.0%	(39,665)	904,410	26,617	2.9%	130,385	600,562	63,929	10.6%
3300 Community Services	19,358,449	5,072,198	26.2%	11,162,405	17,293,052	5,147,273	29.8%	11,341,429	16,411,856	1,914,280	11.7%
4600 Site Improvement	78,553,339	33,216,740	42.3%	73,247,113	48,610,611	32,330,866	66.5%	63,115,947	51,494,431	29,460,178	57.2%
5100 Debt Service	61,802,004	28,958,653	46.9%	55,254,229	62,281,213	32,486,890	52.2%	51,664,316	63,854,000	29,745,962	46.6%
5200 Operating Transfers Out	63,265,140	44,955,553	71.1%	77,476,393	58,201,008	29,308,877	50.4%	61,791,685	57,528,710	26,939,093	46.8%
5300 Contingency	107,775,386	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
<b>Total Expenditures</b>	<b>1,929,398,477</b>	<b>927,946,079</b>	<b>48.1%</b>	<b>1,690,193,876</b>	<b>1,802,204,981</b>	<b>760,750,258</b>	<b>42.2%</b>	<b>1,639,998,487</b>	<b>1,797,168,087</b>	<b>772,732,070</b>	<b>43.0%</b>
<b>Ending Fund Balance</b>	<b>25,798,674</b>	<b>476,813,008</b>		<b>188,820,297</b>	<b>(7,205,872)</b>	<b>386,283,681</b>		<b>182,507,130</b>	<b>49,810,899</b>	<b>357,697,992</b>	

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	555,220,223	Due To Other Funds	(103,038,450)
Investments	5,340,450	Accounts Payable	(2,539,323)
Accounts Receivable	129,722	Accrued Expenditures	(71,020,324.14)
Due From Other Funds	74,074,182	Tax Rate Court Case Escrow	(70,642,859)
Inventory	4,375,276		
Total Assets	639,139,853	Total Liabilities	(247,240,956)
		Fund Balance	
		Beginning Balance	(155,306,796)
		Revenues	(841,465,730)
		Expenditures	604,873,629
		Total Fund Balance	(391,898,897)
		Total Liabilities and Fund Balance	(639,139,853)

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	540,236,192	460,297,299	85.2%	489,814,154	484,974,500	456,965,010	94.2%	462,895,650	469,774,442	415,971,285	88.5%
1115	Delinquent Property Taxes	5,000,000	2,699,309	54.0%	5,409,554	5,000,000	2,737,086	54.7%	4,001,458	5,200,000	2,485,489	47.8%
1117	Motor Vehicle Taxes	31,548,202	12,121,861	38.4%	34,082,938	29,101,954	11,943,379	41.0%	28,716,415	31,360,593	10,949,322	34.9%
1119	Franchise Taxes	24,085,994	-	0.0%	14,513,682	13,837,708	393,679	2.8%	13,380,801	13,905,914	-	0.0%
1131	Occupational License Taxes	173,780,000	64,497,255	37.1%	176,787,809	165,848,315	60,918,488	36.7%	156,348,315	174,043,000	54,871,775	31.5%
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	2,848,246	98.9%	2,879,733	2,730,000	2,773,347	101.6%	2,733,669	1,690,000	2,733,669	161.8%
1300	Tuition	483,000	135,007	28.0%	483,205	495,000	67,294	13.6%	494,442	507,500	213,521	42.1%
1510	Interest Income	270,000	178,451	66.1%	270,209	1,100,000	624,722	56.8%	4,395,350	5,000,000	1,519,240	30.4%
1900	Other Local Revenues	4,521,000	1,220,624	27.0%	4,798,105	4,556,000	1,480,406	32.5%	4,563,988	4,503,000	1,241,347	27.6%
3111	State SEEK Revenues	222,822,000	112,542,621	50.5%	210,091,160	210,091,160	108,884,346	51.8%	225,684,013	232,487,382	115,474,902	49.7%
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	611,885	36.7%	1,818,326	1,800,000	605,175	33.6%	1,806,283	1,796,000	450,616	25.1%
3900	On-Behalf Payments	321,669,808	161,546,910	50.2%	322,405,832	319,502,121	160,007,126	50.1%	320,133,152	298,211,921	147,053,860	49.3%
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	21,614,690	324.6%	12,336,296	6,431,602	2,771,476	43.1%	6,554,964	6,166,689	2,949,969	47.8%
Total Revenues		1,342,284,879	841,465,730	62.7%	1,282,370,209	1,251,091,860	811,222,173	64.8%	1,236,914,459	1,251,671,441	756,577,178	60.4%
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	

		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	201,276,335	42.2%	440,831,936	448,248,923	199,861,645	44.6%	445,037,645	445,248,514	207,682,536	46.6%	
0200	Employee Benefits	247,504,551	118,631,775	47.9%	244,393,189	249,226,303	117,993,460	47.3%	244,182,863	236,841,221	111,598,943	47.1%	
0300	Professional/Technical Services	256,735	34,897	13.6%	149,784	284,006	22,255	7.8%	252,959	456,594	132,676	29.1%	
0400	Property Services	909,268	248,681	27.3%	367,918	756,654	206,648	27.3%	347,660	499,797	213,677	42.8%	
0500	Other Purchased Services	1,037,557	140,529	13.5%	90,319	591,868	32,411	5.5%	421,158	654,408	258,215	39.5%	
0600	Supplies	29,281,439	5,127,479	17.5%	5,698,266	20,877,715	4,235,392	20.3%	5,376,111	16,261,389	5,439,200	33.4%	
0700	Property	4,393,205	1,117,570	25.4%	6,524,595	7,442,473	2,121,769	28.5%	5,488,614	6,870,937	3,638,494	53.0%	
0800	Miscellaneous	6,118,875	336,829	5.5%	440,062	796,464	360,889	45.3%	454,853	527,457	418,534	79.3%	
1100	Instruction	766,447,425	326,914,095	42.7%	698,496,069	728,224,408	324,834,470	44.6%	701,561,863	707,360,317	329,382,275	46.6%	
Student Support (Attendance, Guidance, Health)													
0100	Salaries	53,056,619	22,844,024	43.1%	49,084,809	51,563,891	22,500,668	43.6%	45,175,457	47,281,565	20,944,084	44.3%	
0200	Employee Benefits	27,565,022	13,446,020	48.8%	27,212,230	25,485,585	12,252,666	48.1%	24,954,539	22,083,470	10,422,861	47.2%	
0300	Professional/Technical Services	2,122,930	239,828	11.3%	1,842,645	2,076,085	600,349	28.9%	1,325,518	1,675,320	823,581	49.2%	
0400	Property Services	17,133	212	1.2%	3,803	16,012	1,781	11.1%	4,931	10,554	1,299	12.3%	
0500	Other Purchased Services	143,895	26,350	18.3%	43,496	92,481	21,013	22.7%	105,044	126,058	65,087	51.6%	
0600	Supplies	529,777	98,199	18.5%	287,524	592,369	161,995	27.3%	238,868	503,839	124,604	24.7%	
0700	Property	150,108	115,030	76.6%	108,537	212,446	48,689	22.9%	109,434	149,118	36,608	24.5%	
0800	Miscellaneous	311,472	17,985	5.8%	103,723	208,147	11,228	5.4%	157,134	198,792	58,792	29.6%	
2100	Student Support	83,896,957	36,787,647	43.8%	78,686,767	80,247,016	35,598,388	44.4%	72,070,925	72,028,715	32,476,916	45.1%	
Instructional Staff Support (Professional Development, Goal Clarity Coaches)													
0100	Salaries	74,523,847	30,712,957	41.2%	66,943,724	71,956,456	29,947,995	41.6%	68,457,911	78,272,744	31,775,476	40.6%	
0200	Employee Benefits	37,662,422	18,084,482	48.0%	36,977,781	37,787,020	18,131,910	48.0%	37,294,825	37,493,389	15,586,330	41.6%	
0300	Professional/Technical Services	8,448,389	5,249,409	62.1%	782,866	3,548,643	338,794	9.5%	2,147,938	3,743,972	933,282	24.9%	
0400	Property Services	499,777	140,082	28.0%	152,289	293,675	21,538	7.3%	245,569	306,301	183,478	59.9%	
0500	Other Purchased Services	401,113	101,723	25.4%	86,596	370,292	36,398	9.8%	325,992	557,711	216,876	38.9%	
0600	Supplies	3,210,855	1,104,982	34.4%	760,744	4,048,155	609,598	15.1%	3,866,147	4,069,783	2,331,380	57.3%	
0700	Property	11,235,606	8,672,597	77.2%	3,233,568	11,736,565	1,217,499	10.4%	2,996,055	4,550,618	1,464,636	32.2%	
0800	Miscellaneous	132,522	21,311	16.1%	104,419	151,757	8,247	5.4%	78,633	153,485	38,634	25.2%	
2200	Instructional Staff Support	136,114,533	64,087,543	47.1%	109,041,987	129,892,564	50,311,979	38.7%	115,413,070	129,148,003	52,530,093	40.7%	

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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	%
<b>District Administration (Superintendent, Board)</b>												
0100	Salaries	5,027,278	1,891,349	37.6%	4,005,848	4,903,044	1,680,546	34.3%	4,051,375	4,040,293	1,867,019	46.2%
0200	Employee Benefits	2,137,532	1,055,896	49.4%	2,113,113	2,090,747	1,028,407	49.2%	2,110,264	1,299,003	896,253	69.0%
0300	Professional/Technical Services	1,049,600	473,644	45.1%	848,989	1,589,313	435,680	27.4%	954,490	1,304,214	384,683	29.5%
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	34,440	15.4%	71,487	103,789	23,421	22.6%	126,338	292,215	94,518	32.3%
0600	Supplies	62,973	35,188	55.9%	42,846	131,433	14,078	10.7%	60,493	115,725	34,010	29.4%
0700	Property	33,867	7,753	22.9%	35,832	70,075	5,910	8.4%	15,767	25,321	10,709	42.3%
0800	Miscellaneous	102,505	87,758	85.6%	111,287	123,472	95,686	77.5%	103,557	146,178	94,287	64.5%
<b>2300</b>	<b>District Administration</b>	<b>8,640,855</b>	<b>3,586,378</b>	<b>41.5%</b>	<b>7,230,862</b>	<b>9,013,372</b>	<b>3,283,189</b>	<b>36.4%</b>	<b>7,427,894</b>	<b>7,233,935</b>	<b>3,382,018</b>	<b>46.8%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	73,459,346	34,161,944	46.5%	71,397,890	75,359,925	34,102,280	45.3%	71,848,371	73,561,401	34,964,487	47.5%
0200	Employee Benefits	38,514,018	18,476,220	48.0%	37,924,562	38,231,584	17,950,142	47.0%	37,682,223	32,628,251	17,164,816	52.6%
0300	Professional/Technical Services	406,744	77,097	19.0%	230,130	519,526	69,404	13.4%	354,953	573,619	180,233	31.4%
0400	Property Services	688,219	216,802	31.5%	400,526	739,085	113,156	15.3%	345,689	628,606	189,657	30.2%
0500	Other Purchased Services	765,970	403,560	52.7%	739,158	1,054,216	368,520	35.0%	822,681	1,063,914	464,171	43.6%
0600	Supplies	4,283,532	873,392	20.4%	1,833,430	6,037,926	815,847	13.5%	2,132,522	5,917,974	1,463,761	24.7%
0700	Property	1,890,692	922,357	48.8%	2,022,429	3,466,858	589,811	17.0%	1,808,502	2,852,784	1,041,644	36.5%
0800	Miscellaneous	36,010	15,083	41.9%	24,808	61,258	10,333	16.9%	35,414	71,029	29,829	42.0%
<b>2400</b>	<b>School Administration</b>	<b>120,044,531</b>	<b>55,146,455</b>	<b>45.9%</b>	<b>114,572,933</b>	<b>125,470,378</b>	<b>54,019,493</b>	<b>43.1%</b>	<b>115,030,355</b>	<b>117,297,577</b>	<b>55,498,597</b>	<b>47.3%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	24,387,716	10,447,348	42.8%	23,034,354	23,292,158	10,790,946	46.3%	22,500,678	24,053,346	10,355,149	43.1%
0200	Employee Benefits	13,998,504	6,645,568	47.5%	14,503,309	15,188,779	6,715,369	44.2%	14,217,788	14,570,355	6,663,901	45.7%
0300	Professional/Technical Services	2,820,425	1,748,245	62.0%	1,694,124	2,968,464	984,971	33.2%	1,317,983	1,956,605	734,327	37.5%
0400	Property Services	520,902	186,621	35.8%	210,228	626,892	(42,026)	-6.7%	(193,137)	584,953	(239,244)	-40.9%
0500	Other Purchased Services	5,805,824	3,263,995	56.2%	(79,362)	4,954,029	(1,061,805)	-21.4%	5,274,420	5,329,586	2,086,349	39.1%
0600	Supplies	2,615,706	1,284,783	49.1%	2,168,840	3,272,653	758,375	23.2%	3,932,858	3,005,241	1,493,502	49.7%
0700	Property	3,023,102	364,607	12.1%	1,077,543	4,163,670	6,780,060	162.8%	4,377,126	15,014,847	666,636	4.4%
0800	Miscellaneous	218,279	11,389	5.2%	204,632	222,058	20,175	9.1%	352,781	398,903	177,118	44.4%
<b>2500</b>	<b>Business Support</b>	<b>53,390,458</b>	<b>23,952,555</b>	<b>44.9%</b>	<b>42,813,668</b>	<b>54,688,705</b>	<b>24,946,064</b>	<b>45.6%</b>	<b>51,780,497</b>	<b>64,913,835</b>	<b>21,937,738</b>	<b>33.8%</b>



		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	%
<b>Plant Operations &amp; Maintenance (Custodians, Maintenance, Utilities)</b>												
0100	Salaries	50,133,022	22,700,638	45.3%	46,952,382	51,730,814	21,313,945	41.2%	48,205,952	54,109,964	22,581,946	41.7%
0200	Employee Benefits	24,772,318	11,635,446	47.0%	23,095,329	25,896,945	10,745,607	41.5%	23,742,199	26,178,901	11,004,158	42.0%
0300	Professional/Technical Services	1,050,758	180,443	17.2%	143,715	436,719	47,540	10.9%	617,499	969,103	370,954	38.3%
0400	Property Services	25,031,838	8,707,967	34.8%	11,310,040	22,110,758	5,306,518	24.0%	18,223,471	24,588,377	10,005,654	40.7%
0500	Other Purchased Services	1,899,092	532,499	28.0%	(2,231,109)	1,660,612	(630,400)	-38.0%	(370,945)	1,704,813	(1,146,276)	-67.2%
0600	Supplies	26,691,238	11,872,820	44.5%	14,143,301	22,834,367	2,665,205	11.7%	22,491,993	23,705,144	11,999,736	50.6%
0700	Property	3,413,951	1,907,751	55.9%	2,231,076	4,373,328	1,173,544	26.8%	2,009,372	3,267,570	1,113,050	34.1%
0800	Miscellaneous	157,985	81,420	51.5%	115,973	141,350	27,017	19.1%	119,000	155,178	70,326	45.3%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>133,150,202</b>	<b>57,618,983</b>	<b>43.3%</b>	<b>95,760,707</b>	<b>129,184,894</b>	<b>40,648,975</b>	<b>31.5%</b>	<b>115,038,541</b>	<b>134,679,051</b>	<b>55,999,548</b>	<b>41.6%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	46,168,379	17,999,023	39.0%	34,947,176	35,763,795	15,618,654	43.7%	45,230,780	47,816,244	22,242,579	46.5%
0200	Employee Benefits	18,515,362	8,606,118	46.5%	17,619,724	20,793,205	8,394,557	40.4%	22,876,194	19,033,354	10,394,706	54.6%
0300	Professional/Technical Services	147,898	31,570	21.3%	(13,146)	126,933	32,018	25.2%	(457,659)	133,326	(155,239)	-116.4%
0400	Property Services	86,794	22,432	25.8%	45,023	84,158	21,891	26.0%	56,620	106,711	22,263	20.9%
0500	Other Purchased Services	4,053,684	3,636,223	89.7%	3,539,763	3,998,595	2,893,509	72.4%	3,270,492	3,140,868	2,332,545	74.3%
0600	Supplies	8,751,539	3,778,802	43.2%	3,791,381	8,697,876	1,646,728	18.9%	7,632,641	8,971,737	5,225,604	58.2%
0700	Property	1,939,324	432,728	22.3%	4,513,342	5,502,300	4,058,479	73.8%	5,826,230	10,759,735	3,144,763	29.2%
0800	Miscellaneous	354,743	35,247	9.9%	49,690	131,092	17,704	13.5%	53,805	91,115	27,131	29.8%
<b>2700</b>	<b>Transportation</b>	<b>80,017,723</b>	<b>34,542,143</b>	<b>43.2%</b>	<b>64,492,953</b>	<b>75,097,956</b>	<b>32,683,540</b>	<b>43.5%</b>	<b>84,489,103</b>	<b>90,053,089</b>	<b>43,234,351</b>	<b>48.0%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	70,632	31,663	44.8%	70,632	70,133	31,933	45.5%	65,487	70,133	-	0.0%
0200	Employee Benefits	34,974	11,747	33.6%	34,944	9,210	11,208	121.7%	32,149	-	9,461	
0800	Miscellaneous	23,000	-		-	-	-		22,846	-	-	
<b>3100</b>	<b>Food Service</b>	<b>128,606</b>	<b>43,410</b>	<b>33.8%</b>	<b>105,576</b>	<b>79,343</b>	<b>43,142</b>	<b>54.4%</b>	<b>120,482</b>	<b>70,133</b>	<b>9,461</b>	<b>13.5%</b>

		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	%
<b>Community Services (Family Resource/Youth Service Centers, Diversity, Equity &amp; Poverty)</b>												
0100	Salaries	2,057,923	932,074	45.3%	1,434,429	2,082,724	674,834	32.4%	1,920,453	2,493,276	965,791	38.7%
0200	Employee Benefits	1,040,842	508,503	48.9%	1,034,210	1,098,292	541,281	49.3%	1,100,455	1,095,632	489,019	44.6%
0300	Professional/Technical Services	2,022	1,373	67.9%	369	5,369	369	6.9%	9,455	13,926	2,087	15.0%
0400	Property Services	-	-		1,575	3,575	-	0.0%	1,890	3,890	1,440	37.0%
0500	Other Purchased Services	3,989	1,393	34.9%	955	1,784	816	45.7%	5,951	10,223	3,956	38.7%
0600	Supplies	6,744	2,864	42.5%	3,775	16,291	2,585	15.9%	7,357	16,535	4,005	24.2%
0700	Property	12,514	10,185	81.4%	8,668	27,647	5,376	19.4%	3,193	11,114	990	8.9%
0800	Miscellaneous	2,000	582	29.1%	3,780	11,780	-	0.0%	2,251	10,611	770	7.3%
<b>3300</b>	<b>Community Services</b>	<b>3,126,034</b>	<b>1,456,974</b>	<b>46.6%</b>	<b>2,487,761</b>	<b>3,247,462</b>	<b>1,225,261</b>	<b>37.7%</b>	<b>3,051,005</b>	<b>3,655,207</b>	<b>1,468,058</b>	<b>40.2%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>												
0100	Salaries	895,407	413,653	46.2%	881,842	888,033	396,466	44.6%	895,975	898,471	414,774	46.2%
0200	Employee Benefits	439,456	225,358	51.3%	454,880	452,732	223,343	49.3%	458,260	342,251	175,739	51.3%
0300	Professional/Technical Services	2,000	770	38.5%	1,645	2,035	1,645	80.8%	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	185	9.3%
0500	Other Purchased Services	11,367	4,881	42.9%	5,807	12,600	2,773	22.0%	5,150	13,300	3,561	26.8%
0600	Supplies	20,147	5,269	26.2%	12,596	22,634	4,801	21.2%	14,444	17,766	10,212	57.5%
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%
<b>4300</b>	<b>Architectural &amp; Engineering</b>	<b>1,378,432</b>	<b>651,346</b>	<b>47.3%</b>	<b>1,369,263</b>	<b>1,393,775</b>	<b>631,779</b>	<b>45.3%</b>	<b>1,448,470</b>	<b>1,494,431</b>	<b>669,992</b>	<b>44.8%</b>
<b>5200</b>	<b>Operating Transfers Out</b>	<b>1,910,000</b>	<b>86,100</b>	<b>4.5%</b>	<b>6,652,411</b>	<b>1,787,632</b>	<b>163,406</b>	<b>9.1%</b>	<b>6,625,439</b>	<b>2,005,125</b>	<b>724,085</b>	<b>36.1%</b>
<b>5300</b>	<b>Contingency</b>	<b>107,775,386</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>35,905,144</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>57,421,141</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>1,496,021,142</b>	<b>604,873,629</b>	<b>40.4%</b>	<b>1,221,710,957</b>	<b>1,374,232,647</b>	<b>568,389,686</b>	<b>41.4%</b>	<b>1,274,057,644</b>	<b>1,387,360,557</b>	<b>597,313,132</b>	<b>43.1%</b>
<b>Ending Fund Balance</b>		<b>1,570,533</b>	<b>391,898,897</b>		<b>155,306,796</b>	<b>(28,493,243)</b>	<b>337,480,032</b>		<b>94,647,544</b>	<b>(3,898,387)</b>	<b>291,054,776</b>	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	26,605,581	Accounts Payable	(11,880,949)
Accounts Receivable	<u>146,084</u>	Due To Other Funds	<u>(61,546,854)</u>
<b>Total Assets</b>	<b><u><u>26,751,665</u></u></b>	<b>Total Liabilities</b>	<b>(73,427,803)</b>
		Fund Balance	
		Beginning Balance	3,596,363
		Revenues	(166,108,540)
		Expenditures	<u>209,188,315</u>
		<b>Total Fund Balance</b>	<b><u>46,676,138</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(26,751,665)</u></u></b>

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	%
<b>Special Revenue Fund</b>											
<b>Special Revenue Fund Revenues</b>											
1510 Interest Income	509	927	182.2%	12,149	6,019	6,019	100.0%	32,347	16,042	16,042	100.0%
1700 Student Fees	12,032	-	0.0%	235	11,882	100	0.8%	595	15,618	310	2.0%
1900 Local Grants and Contributions	7,836,247	3,485,010	44.5%	3,496,477	6,609,584	1,814,153	27.4%	3,429,761	6,697,243	1,836,497	27.4%
3111 State SEEK Revenues	-	-		12,754,154	12,754,154	12,754,154	100.0%	-	-	-	
3200 State Grants	33,896,074	15,163,608	44.7%	34,963,553	48,024,762	13,194,523	1502.7%	33,974,387	34,178,749	12,496,903	36.6%
4300 Direct Federal Grants	891,049	247,924	27.8%	838,490	878,078	324,962	0.3%	1,256,286	867,758	300,920	34.7%
4500 Federal Grants Through State	102,632,336	145,723,441	142.0%	160,636,075	109,452,046	41,316,880	3465.9%	80,155,499	81,372,038	18,711,075	0.4%
4700 Federal Grants Thru Intermediary	97,317	224,717	230.9%	900,222	1,192,111	425,573	10.8%	757,185	637,513	268,801	2935.0%
4810 Medicaid Reimbursement	4,670,189	1,171,814	25.1%	1,522,724	3,956,069	1,102,690	57.9%	1,895,472	3,922,241	1,025,410	6.9%
5210 Operating Transfers In	1,893,591	91,100	4.8%	1,927,277	1,905,800	168,406		1,824,621	1,915,125	729,085	53.5%
<b>Total Revenues</b>	<b>151,929,344</b>	<b>166,108,540</b>	<b>109.3%</b>	<b>217,051,356</b>	<b>184,790,505</b>	<b>71,107,460</b>	<b>38.5%</b>	<b>123,326,153</b>	<b>129,622,327</b>	<b>35,385,043</b>	<b>27.3%</b>
<b>Non-Operating Funds</b>											
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%
<b>Special Revenue Fund Expenditures</b>											
1100 Instruction	87,928,896	58,780,896	66.9%	124,356,338	95,085,160	44,646,033	47.0%	69,084,359	73,725,712	32,439,249	44.0%
2100 Student Support	7,286,095	7,472,371	102.6%	8,464,057	5,753,899	2,705,417	47.0%	4,406,011	4,275,918	1,984,124	46.4%
2200 Instructional Staff Support	37,311,410	40,792,811	109.3%	40,648,847	48,086,613	13,178,291	27.4%	34,809,119	35,438,660	16,034,065	45.2%
2300 District Administration	152,962	146,524	95.8%	186,644	96,970	57,328	59.1%	79,807	103,886	33,778	32.5%
2400 School Administration	228,777	2,478,396	1083.3%	4,031,316	558,236	215,078	38.5%	505,483	549,027	219,895	40.1%
2500 Business Support	282,150	67,194,088	23815.0%	3,632,430	3,520,629	3,380,697	96.0%	567,898	517,123	188,036	36.4%
2600 Plant Operations & Maintenance	1,744,602	4,084,993	234.2%	15,110,242	11,436,545	10,319,336	90.2%	1,064,991	1,020,647	442,340	43.3%
2700 Transportation	669,288	5,231,999	781.7%	3,600,500	653,951	94,415	14.4%	991,357	474,872	429,338	90.4%
2900 Other Instruction Support	45,000	12,148	27.0%	22,631	-	10,484		-	-	9,261	
3100 Food Service	-	9,954		15,338,793	-	-		-	208,552	3,474,052	1665.8%
3300 Community Services	13,601,703	3,438,825	25.3%	8,343,111	12,197,585	3,746,642	30.7%	7,621,800	11,245,086	-	0.0%
5200 Operating Transfers Out	2,703,942	19,545,311	722.8%	8,534,611	2,563,366	1,226,950	47.9%	2,475,290	2,344,585	1,144,166	48.8%
<b>Total Expenditures</b>	<b>151,954,825</b>	<b>209,188,315</b>	<b>137.7%</b>	<b>232,269,520</b>	<b>179,952,954</b>	<b>79,580,671</b>	<b>44.2%</b>	<b>121,606,115</b>	<b>129,904,068</b>	<b>56,398,304</b>	<b>43.4%</b>
<b>Ending Fund Balance</b>	<b>(3,621,844)</b>	<b>(46,676,138)</b>		<b>(3,596,363)</b>	<b>16,459,352</b>	<b>3,148,590</b>		<b>11,621,801</b>	<b>9,620,022</b>	<b>(11,111,497)</b>	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	366	Accounts Payable	(74,401)
Due From Other Funds	4,638,798		
		<b>Total Liabilities</b>	(74,401)
<b>Total Assets</b>	4,639,164		
		Fund Balance	
		Beginning Balance	(3,611,908)
		Revenues	(1,854,359)
		Expenditures	901,504
		<b>Total Fund Balance</b>	(4,564,763)
		<b>Total Liabilities and Fund Balance</b>	(4,639,164)

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
<b>Total Fund Balance</b>	-
<b>Total Liabilities and Fund Balance</b>	-

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	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	3,400,000	1,678,465	49.4%	1,338,981	1,337,747	644,317	48.2%	3,251,761	3,267,792	2,158,850	66.1%
1900 Local Grants and Contributions	400,000	175,893	44.0%	267,033	267,077	131,645	49.3%	335,699	335,699	219,525	65.4%
<b>Total Revenues</b>	<b>3,800,000</b>	<b>1,854,359</b>	<b>48.8%</b>	<b>1,606,014</b>	<b>1,604,824</b>	<b>775,962</b>	<b>48.4%</b>	<b>3,587,460</b>	<b>3,603,491</b>	<b>2,378,376</b>	<b>66.0%</b>
<b>Non-Operating Funds</b>											
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%
<b>District Activity Funds Expenditures</b>											
1100 Instruction	6,500,000	825,565	12.7%	1,697,333	5,323,263	595,035	11.2%	2,987,474	6,786,607	1,720,131	25.3%
2600 Plant Operations & Maintenance	800,000	75,939	9.5%	90,689	219,538	3,103	1.4%	43,476	199,822	13,274	6.6%
<b>Total Expenditures</b>	<b>7,300,000</b>	<b>901,504</b>	<b>12.3%</b>	<b>1,788,022</b>	<b>5,542,801</b>	<b>598,138</b>	<b>10.8%</b>	<b>3,030,950</b>	<b>6,986,429</b>	<b>1,733,405</b>	<b>24.8%</b>
<b>Ending Fund Balance</b>	<b>111,908</b>	<b>4,564,763</b>		<b>3,611,908</b>	<b>(144,061)</b>	<b>3,971,740</b>	-2757.0%	<b>3,793,916</b>	<b>(3,382,938)</b>	<b>644,970</b>	-19.1%
<b>Capital Outlay</b>											
<b>Capital Outlay Revenues</b>											
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%
<b>Total Revenues</b>	<b>8,775,318</b>	<b>4,387,659</b>	<b>50.0%</b>	<b>8,432,343</b>	<b>8,385,900</b>	<b>4,216,172</b>	<b>50.3%</b>	<b>8,432,343</b>	<b>8,630,000</b>	<b>4,314,795</b>	<b>50.0%</b>
<b>Capital Outlay Expenditures</b>											
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%
<b>Total Expenditures</b>	<b>8,775,318</b>	<b>4,387,659</b>	<b>50.0%</b>	<b>8,432,343</b>	<b>8,385,900</b>	<b>4,216,172</b>	<b>50.3%</b>	<b>8,432,343</b>	<b>8,630,000</b>	<b>4,314,795</b>	<b>50.0%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due from Other Funds	<u>27,511,083</u>	Beginning Balance	(155,881)
		Revenues	(42,987,081)
<b>Total Assets</b>	<u><u>27,511,083</u></u>	Expenditures	<u>15,631,879</u>
		<b>Total Fund Balance</b>	<u>(27,511,083)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(27,511,083)</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	105,223,603	Accounts Payable	<u>(104,519)</u>
	<u>36,650,711</u>	<b>Total Liabilities</b>	(104,519)
<b>Total Assets</b>	<u><u>141,874,314</u></u>		
		Fund Balance	
		Beginning Balance	(83,202,728)
		Revenues	(94,833,715)
		Expenditures	<u>36,266,648</u>
		<b>Total Fund Balance</b>	<u>(141,769,795)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(141,874,314)</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	%
<b>Building Fund</b>											
<b>Building Fund Revenues</b>											
1111 Real Estate Taxes	42,455,656	42,887,717	101.0%	40,433,958	41,297,110	40,433,958	97.9%	39,708,760	40,500,000	39,708,760	98.0%
1900 Local Contributions	100,000	99,364	99.4%	101,917	100,000	98,287	98.3%	101,965	204,000	97,259	47.7%
<b>Total Revenues</b>	<b>42,555,656</b>	<b>42,987,081</b>	<b>101.0%</b>	<b>40,535,875</b>	<b>41,397,110</b>	<b>40,532,245</b>	<b>97.9%</b>	<b>39,810,725</b>	<b>40,704,000</b>	<b>39,806,019</b>	<b>97.8%</b>
<b>Non-Operating Funds</b>											
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%
<b>Building Fund Expenditures</b>											
5200 Operating Transfers Out	42,555,656	15,631,879	36.7%	47,139,566	41,397,110	19,242,045	46.5%	37,231,568	40,704,000	16,002,873	39.3%
<b>Total Expenditures</b>	<b>42,555,656</b>	<b>15,631,879</b>	<b>36.7%</b>	<b>47,139,566</b>	<b>41,397,110</b>	<b>19,242,045</b>	<b>46.5%</b>	<b>37,231,568</b>	<b>40,704,000</b>	<b>16,002,873</b>	<b>39.3%</b>
<b>Ending Fund Balance</b>	<b>155,881</b>	<b>27,511,083</b>		<b>155,881</b>	<b>6,759,572</b>	<b>28,049,772</b>		<b>6,759,572</b>	<b>4,180,415</b>	<b>27,983,561</b>	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	20,000	6,735	33.7%	47,669	-	37,761		358,668	-	292,587	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100 Bond Proceeds	78,299,433	94,455,551	120.6%	38,324,989	45,093,293	-	0.0%	60,665,896	50,000,000	-	0.0%
5210 Operating Transfers In	-	371,429		15,976,541	-	376,291		10,149,706	-	371,429	
<b>Total Revenues</b>	<b>78,319,433</b>	<b>94,833,715</b>	<b>121.1%</b>	<b>54,349,199</b>	<b>46,698,394</b>	<b>414,051</b>	<b>0.9%</b>	<b>71,174,270</b>	<b>50,000,000</b>	<b>664,016</b>	<b>1.3%</b>
<b>Non-Operating Funds</b>											
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	
<b>Construction Fund Expenditures</b>											
4600 Construction	77,174,907	32,565,394	42.2%	71,877,850	47,216,836	31,699,087	67.1%	61,667,477	50,000,000	28,790,186	57.6%
5100 Debt Service	471,030	471,030	100.0%	227,900	-	-		318,830	-	-	
5200 Operating Transfers Out	3,230,224	3,230,224	100.0%	2,910,778	-	2,910,778		2,942,371	-	2,942,371	
<b>Total Expenditures</b>	<b>80,876,161</b>	<b>36,266,648</b>	<b>44.8%</b>	<b>75,016,528</b>	<b>47,216,836</b>	<b>34,609,864</b>	<b>73.3%</b>	<b>64,928,678</b>	<b>50,000,000</b>	<b>31,732,557</b>	<b>63.5%</b>
<b>Ending Fund Balance</b>	<b>80,646,000</b>	<b>141,769,795</b>		<b>83,202,728</b>	<b>103,351,615</b>	<b>69,674,244</b>		<b>103,870,057</b>	<b>97,624,465</b>	<b>66,555,924</b>	



**Debt Service Fund (400) Balance Sheet**

Fund Balance	
Beginning Balance	-
Revenues	(28,487,623)
Expenditures	<u>28,487,623</u>
<b>Total Fund Balance</b>	<u>-</u>
<b>Total Liabilities and Fund Balance</b>	<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	1,560,849	Due To Other Funds	(5,982,375)
Accounts Receivable	4,427,838	Accounts Payable	(630,441)
Inventory	2,693,257	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>	<b>Total Liabilities</b>	(90,544,669)
<b>Total Assets</b>	<u><u>44,580,608</u></u>		
		Fund Balance	
		Beginning Balance	53,300,680
		Revenues	(35,264,663)
		Expenditures	<u>27,928,044</u>
		<b>Total Fund Balance</b>	<u>45,964,061</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(44,580,608)</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	%
<b>Debt Service Fund</b>											
<b>Debt Service Fund Revenues</b>											
3900 KSFCC Debt Contributions	8,000,000	4,289,937	53.6%	9,878,203	9,878,203	5,171,559	52.4%	10,257,913	11,900,000	5,542,910	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	22,878,334	44.6%	42,506,147	49,783,010	25,992,704	52.2%	38,456,577	49,334,000	22,888,610	46.4%
<b>Total Revenues</b>	<b>61,330,974</b>	<b>28,487,623</b>	<b>46.4%</b>	<b>55,026,329</b>	<b>62,281,213</b>	<b>32,486,890</b>	<b>52.2%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>29,745,962</b>	<b>46.6%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	61,330,974	28,487,623	46.4%	55,026,329	62,281,213	32,486,890	52.2%	51,345,486	63,854,000	29,745,962	46.6%
<b>Total Expenditures</b>	<b>61,330,974</b>	<b>28,487,623</b>	<b>46.4%</b>	<b>55,026,329</b>	<b>62,281,213</b>	<b>32,486,890</b>	<b>52.2%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>29,745,962</b>	<b>46.6%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Food Service Enterprise Fund</b>											
<b>Food Service Revenues</b>											
1510 Interest Income	75,000	1,494	2.0%	1,235	180,000	1,135	0.6%	91,665	120,000	65,955	55.0%
1600 Food Sales	3,275,000	323,996	9.9%	29,248	10,950,000	(3,827)	0.0%	2,325,026	4,600,000	1,509,308	32.8%
1900 Local Contributions	42,000	29,493	70.2%	22,959	2,273,000	6,799	0.3%	20,939	50,000	1,532	3.1%
3200 State Grants	500,000	-	0.0%	483,703	530,000	-	0.0%	488,430	530,000	-	0.0%
3900 On-Behalf Payments	-	1,597,684		4,533,955	-	2,262,296		4,516,282	-	5,943,244	
4500 Federal Grants Through State	72,862,715	33,311,996	45.7%	27,255,619	60,005,669	13,843,449	23.1%	48,017,229	66,505,906	28,105,846	42.3%
4950 Donated Commodities	-	-		985,339	-	-		3,218,157	-	-	
5210 Operating Transfers In	-	-		2,920,000	-	-		2,969,452	-	-	
<b>Total Revenues</b>	<b>76,754,715</b>	<b>35,264,663</b>	<b>45.9%</b>	<b>36,232,058</b>	<b>73,938,669</b>	<b>16,109,853</b>	<b>21.8%</b>	<b>61,647,180</b>	<b>71,805,906</b>	<b>35,625,884</b>	<b>49.6%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>(53,300,680)</b>	<b>(53,300,680)</b>	<b>100.0%</b>	<b>(40,616,242)</b>	<b>(40,616,242)</b>	<b>(40,616,242)</b>	<b>100.0%</b>	<b>(24,635,772)</b>	<b>(24,635,772)</b>	<b>(24,635,772)</b>	<b>100.0%</b>
<b>Food Service Expenditures</b>											
3100 Food Service Operation	72,481,525	25,858,664	35.7%	45,114,812	75,601,522	19,717,329	26.1%	73,547,976	102,516,150	32,620,870	31.8%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,090,000	2,069,379	50.6%	3,801,684	4,062,000	1,544,526	38.0%	4,079,674	3,840,000	1,805,803	
<b>Total Expenditures</b>	<b>76,571,525</b>	<b>27,928,044</b>	<b>36.5%</b>	<b>48,916,496</b>	<b>79,663,522</b>	<b>21,261,855</b>	<b>26.7%</b>	<b>77,627,650</b>	<b>106,356,150</b>	<b>34,426,674</b>	<b>32.4%</b>
<b>Ending Fund Balance</b>	<b>(53,117,490)</b>	<b>(45,964,061)</b>		<b>(53,300,680)</b>	<b>(46,341,094)</b>	<b>(45,768,244)</b>		<b>(40,616,242)</b>	<b>(59,186,016)</b>	<b>(23,436,562)</b>	

**Daycare Operations Enterprise Fund (52) Balance Sheet**

Assets		Liabilities	
Due From Other Funds	<u>614,611</u>	Accounts Payable	<u>(1,537)</u>
<b>Total Assets</b>	<b><u><u>614,611</u></u></b>	<b>Total Liabilities</b>	<b>(1,537)</b>
		Fund Balance	
		Beginning Balance	(579,218)
		Revenues	(65,183)
		Expenditures	<u>31,327</u>
		<b>Total Fund Balance</b>	<b><u>(613,074)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(614,611)</u></u></b>

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

**Enterprise Programs Fund (53) Balance Sheet**

Assets		Liabilities	
Due From Other Funds	55,884	Unfunded Pension Liability	(3,594)
Deferred Outflows - Pension Contributions	<u>844</u>	Deferred Inflows - Pension Investments	<u>(316)</u>
<b>Total Assets</b>	<b><u><u>56,728</u></u></b>	<b>Total Liabilities</b>	<b>(3,910)</b>
		Fund Balance	
		Beginning Balance	(57,664)
		Revenues	(4,277)
		Expenditures	<u>9,123</u>
		<b>Total Fund Balance</b>	<b><u>(52,818)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(56,728)</u></u></b>

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	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	1,813	-	0.0%	-	-	-		67	-	50	
3200 State Grants	45,002	65,183	144.8%	3,397	290,000	600	0.2%	134,664	18,181	75,943	417.7%
3900 On-Behalf Payments	-	-		-	-	15,550		30,087	-	13,400	
<b>Total Revenues</b>	<b>46,815</b>	<b>65,183</b>	<b>139.2%</b>	<b>3,397</b>	<b>290,000</b>	<b>16,150</b>	<b>5.6%</b>	<b>164,818</b>	<b>18,181</b>	<b>89,393</b>	<b>491.7%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	579,218	579,218	100.0%	536,156	536,156	536,156	100.0%	501,723	501,723	501,723	100.0%
<b>Daycare Operations Expenditures</b>											
3200 Daycare Operations	626,103	31,327	5.0%	(39,665)	904,410	26,617	2.9%	130,385	600,562	63,929	10.6%
<b>Total Expenditures</b>	<b>626,103</b>	<b>31,327</b>	<b>5.0%</b>	<b>(39,665)</b>	<b>904,410</b>	<b>26,617</b>	<b>2.9%</b>	<b>130,385</b>	<b>600,562</b>	<b>63,929</b>	<b>10.6%</b>
<b>Ending Fund Balance</b>	<b>(70)</b>	<b>613,074</b>		<b>579,218</b>	<b>(78,254)</b>	<b>525,689</b>		<b>536,156</b>	<b>(80,658)</b>	<b>527,187</b>	
<b>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	15,033	-	0.0%	6,993	15,033	1,770	11.8%	24,415	23,639	19,810	83.8%
1900 Local Contributions	4,211	4,211	100.0%	-	-	-		27,440	27,440	13,225	48.2%
3900 On-Behalf Payments	-	65		129	-	1,439		2,870	-	-	
5210 Operating Transfers In	95,000	-	0.0%	74,842	95,000	-	0.0%	92,922	95,000	-	0.0%
<b>Total Revenues</b>	<b>114,244</b>	<b>4,277</b>	<b>3.7%</b>	<b>81,964</b>	<b>110,033</b>	<b>3,209</b>	<b>2.9%</b>	<b>147,647</b>	<b>146,079</b>	<b>33,035</b>	<b>22.6%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	57,664	57,664	100.0%	51,650	51,650	51,650	100.0%	61,233	61,233	61,233	100.0%
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	117,250	1,356	1.2%	75,022	95,130	75,000	78.8%	107,919	109,352	101,679	93.0%
2200 Instructional Staff Support	33,377	-	0.0%	-	51,308	-	0.0%	18,328	69,636	10,373	14.9%
3300 Community Services	24,348	7,767	31.9%	928	24,448	1,439	5.9%	30,983	24,953	8,082	32.4%
<b>Total Expenditures</b>	<b>174,975</b>	<b>9,123</b>	<b>5.2%</b>	<b>75,950</b>	<b>170,886</b>	<b>76,439</b>	<b>44.7%</b>	<b>157,230</b>	<b>203,941</b>	<b>120,133</b>	<b>58.9%</b>
<b>Ending Fund Balance</b>	<b>(3,067)</b>	<b>52,818</b>		<b>57,664</b>	<b>(9,203)</b>	<b>(21,580)</b>		<b>51,650</b>	<b>3,371</b>	<b>(25,865)</b>	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	338,971	Due To Other Funds	(35,035)
Deferred Outflows - Pension Contributions	<u>34,442</u>	Unfunded Pension Liabilities	(146,641)
		Deferred Inflows - Pension Investments	<u>(12,965)</u>
<b>Total Assets</b>	<b><u><u>373,413</u></u></b>	<b>Total Liabilities</b>	<b>(194,641)</b>
		Fund Balance	
		Beginning Balance	(166,913)
		Revenues	(58,210)
		Expenditures	<u>47,351</u>
		<b>Total Fund Balance</b>	<b><u>(177,772)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(372,413)</u></u></b>

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



Adult Education Enterprise Fund

Adult Education Revenues

1500 Interest Income	51	79	155.4%
1800 Daycare Fees	45,145	51,144	113.3%
3900 On-Behalf Payments	-	6,987	

Total Revenues	45,196	58,210	128.8%
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Non-Operating Funds

Beginning Balance	166,913	166,913	100.0%
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Adult Education Expenditures

1100 Instruction	-	-	
2200 Instructional Staff Support	338,273	42,351	12.5%
5200 Operating Transfers Out	-	5,000	

Total Expenditures	338,273	47,351	14.0%
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Ending Fund Balance	(126,164)	177,772	
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2020 - 2021 School Year			
End of Year Actual	Budget	End of Period Actual	%
256	256	144	56.5%
85,646	85,646	28,219	32.9%
13,853	-	10,540	
99,755	85,902	38,904	45.3%
243,134	243,134	243,134	100.0%
-	-	-	
170,976	381,848	48,670	12.7%
5,000	5,000	5,000	100.0%
175,976	386,848	53,670	13.9%
166,913	(57,812)	228,368	

2019 - 2020 School Year			
End of Year Actual	Budget	End of Period Actual	%
3,527	3,527	2,507	71.1%
135,334	135,334	61,846	45.7%
21,017	-	-	
159,878	138,862	64,353	46.3%
293,194	293,194	293,194	100.0%
-	170	-	0.0%
204,938	408,669	52,237	12.8%
5,000	5,000	5,000	100.0%
209,938	413,839	57,237	13.8%
243,134	18,217	300,311	

As of December 31, 2021

**Tuition Preschool Enterprise Fund (59) Balance Sheet**

Assets		Liabilities	
Due from Other Funds	451,866	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>		
		<b>Total Liabilities</b>	(29,193)
<b>Total Assets</b>	<u><u>468,799</u></u>		
		Fund Balance	
		Beginning Balance	(357,290)
		Revenues	(106,660)
		Expenditures	<u>24,344</u>
		<b>Total Fund Balance</b>	<u>(439,606)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(468,799)</u></u>

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

**Trust Fund (7000) Balance Sheet**

Assets		Fund Balance	
Cash	657,129	Beginning Balance	(2,278,942)
Investments	<u>1,768,272</u>	Revenues	(315,091)
		Expenditures	<u>168,632</u>
<b>Total Assets</b>	<u><u>2,425,401</u></u>	<b>Total Fund Balance</b>	<u>(2,425,401)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,425,401)</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	%
<b>Tuition Preschool Enterprise Fund</b>											
<b>Tuition Preschool Revenues</b>											
1300 Tuition	92,858	89,037	95.9%	63,541	56,654	28,754	50.8%	527,420	506,076	337,700	66.7%
3900 On-Behalf Payments	-	17,623		35,129	-	3,701		103,227	-	146,604	
<b>Total Revenues</b>	<b>92,858</b>	<b>106,660</b>	<b>114.9%</b>	<b>98,670</b>	<b>56,654</b>	<b>32,456</b>	<b>57.3%</b>	<b>630,647</b>	<b>506,076</b>	<b>484,305</b>	<b>95.7%</b>
<b>Non-Operating Funds</b>											
Beginning Balance	357,290	357,290	100.0%	(390,131)	(390,131)	(390,131)	100.0%	(417,919)	(417,919)	(417,919)	100.0%
<b>Tuition Preschool Expenditures</b>											
1100 Instruction	262,162	24,344	9.3%	(648,751)	246,298	34,280	13.9%	602,859	667,932	384,930	57.6%
2200 Instructional Staff Support	5,000	-	0.0%	-	-	-		-	-	-	
<b>Total Expenditures</b>	<b>267,162</b>	<b>24,344</b>	<b>9.1%</b>	<b>(648,751)</b>	<b>246,298</b>	<b>34,280</b>	<b>13.9%</b>	<b>602,859</b>	<b>667,932</b>	<b>384,930</b>	<b>57.6%</b>
<b>Ending Fund Balance</b>	<b>182,986</b>	<b>439,606</b>		<b>357,290</b>	<b>(579,775)</b>	<b>(391,955)</b>		<b>(390,131)</b>	<b>(579,775)</b>	<b>(318,544)</b>	
<b>Trust Funds</b>											
<b>Trust Revenues</b>											
1500 Interest Income	114,022	114,022	100.0%	421,125	437,310	240,177	54.9%	(82,100)	1,902	1,207	63.4%
1900 Local Contributions	213,400	201,069	94.2%	198,749	196,720	85,261	43.3%	377,564	1,407,635	391,410	27.8%
<b>Total Revenues</b>	<b>327,422</b>	<b>315,091</b>	<b>96.2%</b>	<b>619,874</b>	<b>634,031</b>	<b>325,438</b>	<b>51.3%</b>	<b>295,464</b>	<b>1,409,536</b>	<b>392,616</b>	<b>27.9%</b>
<b>Non-Operating Funds</b>											
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%
<b>Trust Expenditures</b>											
3300 Trust Expenditures	2,606,364	168,632	6.5%	330,605	1,823,558	173,931	9.5%	637,641	1,486,610	438,140	29.5%
<b>Total Expenditures</b>	<b>2,606,364</b>	<b>168,632</b>	<b>6.5%</b>	<b>330,605</b>	<b>1,823,558</b>	<b>173,931</b>	<b>9.5%</b>	<b>637,641</b>	<b>1,486,610</b>	<b>438,140</b>	<b>29.5%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>2,425,401</b>		<b>2,278,942</b>	<b>800,146</b>	<b>2,141,180</b>		<b>1,989,673</b>	<b>2,254,776</b>	<b>2,286,326</b>	