

Monthly Financial Report
Through January 31, 2022

	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	582,691,848	541,724,968	93.0%	530,248,112	525,408,458	513,276,027	97.7%	502,604,410	510,274,442	478,295,915	93.7%
Occupational Taxes	173,780,000	84,673,046	48.7%	176,787,809	165,848,315	76,995,059	46.4%	156,348,315	174,043,000	70,955,100	40.8%
Other Taxes	70,145,196	21,230,032	30.3%	63,516,855	56,269,662	21,256,145	37.8%	54,014,453	59,156,507	20,786,353	35.1%
Local Grants	7,163,508	4,087,539	57.1%	3,962,259	4,939,204	2,258,020	45.7%	4,143,024	6,811,092	2,797,401	41.1%
State Sources											
SEEK Program	222,822,000	131,040,993	58.8%	222,845,314	210,091,160	126,358,460	60.1%	225,684,013	232,487,382	133,945,527	57.6%
Other State Revenues	366,604,468	215,344,109	58.7%	372,724,465	364,090,117	210,679,127	57.9%	369,660,335	340,612,717	201,132,511	59.1%
KSFCC Allocation	8,000,000	4,289,937	53.6%	9,878,203	9,878,203	7,286,048	73.8%	10,257,913	11,900,000	7,656,248	64.3%
Federal Grants	183,290,712	224,045,187	122.2%	194,780,448	155,594,697	71,523,863	46.0%	137,930,824	154,369,913	66,539,237	43.1%
Interest	491,465	329,629	67.1%	752,643	1,718,963	944,354	54.9%	4,799,457	5,125,429	2,320,785	45.3%
Other Sources	152,279,257	144,467,741	94.9%	121,010,935	125,406,234	34,058,059	27.2%	132,193,786	119,682,523	34,515,888	28.8%
Total Revenues	1,767,268,454	1,371,233,181	77.6%	1,696,507,043	1,619,245,013	1,064,635,162	65.7%	1,597,636,530	1,614,463,005	1,018,944,966	63.1%
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	848,986,406	444,088,515	52.3%	823,976,011	815,729,571	430,704,735	52.8%	774,344,474	794,873,734	415,496,585	52.3%
2100 Student Support	91,369,792	50,704,233	55.5%	87,150,824	83,491,687	43,876,909	52.6%	76,476,936	75,980,450	39,223,303	51.6%
2200 Instructional Staff Support	174,758,610	120,511,543	69.0%	149,861,810	163,355,375	72,439,168	44.3%	150,445,455	172,465,343	78,525,592	45.5%
2300 District Administration	8,962,060	4,306,602	48.1%	7,417,506	9,086,245	3,917,370	43.1%	7,507,701	7,264,484	3,981,188	54.8%
2400 School Administration	123,455,995	65,675,404	53.2%	118,604,249	125,617,058	61,787,098	49.2%	115,535,838	117,476,731	63,362,310	53.9%
2500 Business Support	55,724,555	97,765,253	175.4%	46,446,098	55,959,914	24,494,602	43.8%	52,348,395	66,602,596	25,540,161	38.3%
2600 Plant Operations & Maintenance	141,347,437	71,140,473	50.3%	110,961,638	129,430,132	58,666,830	45.3%	116,147,008	134,879,946	65,710,299	48.7%
2700 Transportation	83,279,819	44,733,735	53.7%	68,093,453	77,122,306	36,738,821	47.6%	85,480,460	93,685,077	49,226,459	52.5%
2900 Other Instruction Support	45,000	15,143	33.7%	22,631	-	12,647		-	-	11,576	
3100 Food Service	72,603,648	31,000,514	42.7%	60,559,181	75,680,864	18,365,622	24.3%	73,668,458	102,794,835	41,278,413	40.2%
3200 Daycare Operations	660,369	33,924	5.1%	(39,665)	904,410	31,176	3.4%	130,385	600,562	74,328	12.4%
3300 Community Services	19,421,864	5,758,327	29.6%	11,162,405	14,152,480	5,792,952	40.9%	11,341,429	12,228,651	2,202,687	18.0%
4600 Site Improvement	83,549,206	40,730,745	48.8%	73,247,113	48,610,611	72,618,271	149.4%	63,115,947	51,494,431	31,968,040	62.1%
5100 Debt Service	61,330,974	30,117,653	49.1%	55,254,229	62,281,213	35,577,279	57.1%	51,664,316	63,854,000	32,624,800	51.1%
5200 Operating Transfers Out	60,117,794	46,114,552	76.7%	77,476,393	58,571,468	31,583,912	53.9%	61,791,685	58,182,792	28,211,658	48.5%
5300 Contingency	101,765,490	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,927,379,020	1,052,696,616	54.6%	1,690,193,876	1,755,898,476	896,607,391	51.1%	1,639,998,487	1,809,804,771	877,437,398	48.5%
Ending Fund Balance	28,709,731	507,356,862		188,820,297	45,853,667	350,534,900		182,507,130	29,527,321	366,376,654	

General Fund (1) Balance Sheet

Assets			
Cash	583,251,105	Liabilities	
Investments	5,340,450	Due To Other Funds	(148,754,986)
Accounts Receivable	38,195	Accounts Payable	(4,100,499)
Due From Other Funds	103,404,428	Accrued Expenditures	(55,481,556)
Inventory	4,587,561	Tax Rate Court Case Escrow	(72,924,761)
Total Assets	696,621,739	Total Liabilities	(281,261,802)
		Fund Balance	
		Beginning Balance	(155,306,796)
		Revenues	(950,661,710)
		Expenditures	690,608,569
		Total Fund Balance	(415,359,937)
		Total Liabilities and Fund Balance	(696,621,739)

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	498,837,251	92.3%	489,814,154	484,974,500	472,842,069	97.5%	462,895,650	469,774,442	438,587,155	93.4%
1115 Delinquent Property Taxes	5,000,000	3,196,289	63.9%	5,409,554	5,000,000	2,959,610	59.2%	4,001,458	5,200,000	2,599,481	50.0%
1117 Motor Vehicle Taxes	31,548,202	14,033,923	44.5%	34,082,938	29,101,954	13,974,268	48.0%	28,716,415	31,360,593	13,075,897	41.7%
1119 Franchise Taxes	24,085,994	-	0.0%	14,513,682	13,837,708	393,679	2.8%	13,380,801	13,905,914	424,419	3.1%
1131 Occupational License Taxes	173,780,000	84,673,046	48.7%	176,787,809	165,848,315	76,995,059	46.4%	156,348,315	174,043,000	70,955,100	40.8%
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	1,952,887	27.9%
1280 Revenue in Lieu of Taxes	2,880,000	2,848,246	98.9%	2,879,733	2,730,000	2,879,733	105.5%	2,733,669	1,690,000	2,733,669	161.8%
1300 Tuition	483,000	148,174	30.7%	483,205	495,000	67,294	13.6%	494,442	507,500	213,521	42.1%
1510 Interest Income	270,000	202,558	75.0%	270,209	1,100,000	662,536	60.2%	4,395,350	5,000,000	1,912,071	38.2%
1900 Other Local Revenues	4,521,000	1,231,035	27.2%	4,798,105	4,556,000	1,533,782	33.7%	4,563,988	4,503,000	1,264,165	28.1%
3111 State SEEK Revenues	222,822,000	131,040,993	58.8%	210,091,160	210,091,160	126,358,460	60.1%	225,684,013	232,487,382	133,945,527	57.6%
3129 KSB/KSD Transportation	17,000	-	0.0%	34,245	17,000	-	0.0%	17,593	15,000	-	0.0%
3800 State Utility Taxes	1,667,000	764,856	45.9%	1,818,326	1,800,000	756,683	42.0%	1,806,283	1,796,000	751,161	41.8%
3900 On-Behalf Payments	321,669,808	190,919,075	59.4%	322,405,832	319,502,121	189,099,330	59.2%	320,133,152	298,211,921	173,790,926	58.3%
4100 Unrestricted Federal Revenues	14,000	-	0.0%	14,013	6,500	4,419	68.0%	6,256	10,000	-	0.0%
5220 Indirect Cost Transfers	6,688,232	21,614,690	323.2%	12,336,296	6,431,602	3,173,985	49.3%	6,554,964	6,166,689	3,361,909	54.5%
Total Revenues	1,342,313,429	950,661,710	70.8%	1,282,370,209	1,251,091,860	892,749,759	71.4%	1,236,914,459	1,251,671,441	845,567,888	67.6%
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	477,074,924	226,066,973	47.4%	440,831,936	448,248,923	224,828,702	50.2%	445,037,645	445,248,514	232,725,607	52.3%
0200 Employee Benefits	247,504,881	140,712,853	56.9%	244,393,189	249,226,303	139,991,986	56.2%	244,182,863	236,841,221	132,348,398	55.9%
0300 Professional/Technical Services	264,987	41,932	15.8%	149,784	284,006	36,392	12.8%	252,959	456,594	147,413	32.3%
0400 Property Services	756,901	274,123	36.2%	367,918	756,654	189,329	25.0%	347,660	499,797	244,808	49.0%
0500 Other Purchased Services	1,061,987	154,784	14.6%	90,319	591,868	32,895	5.6%	421,158	654,408	296,586	45.3%
0600 Supplies	25,372,379	5,570,395	22.0%	5,698,266	20,877,715	4,631,374	22.2%	5,376,111	16,261,389	5,946,595	36.6%
0700 Property	5,443,660	1,409,573	25.9%	6,524,595	7,442,473	2,328,069	31.3%	5,488,614	6,870,937	3,960,242	57.6%
0800 Miscellaneous	1,185,571	336,936	28.4%	440,062	796,464	365,489	45.9%	454,853	527,457	418,755	79.4%
1100 Instruction	758,665,289	374,567,570	49.4%	698,496,069	728,224,408	372,404,237	51.1%	701,561,863	707,360,317	376,088,403	53.2%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	53,253,471	25,599,480	48.1%	49,084,809	51,563,891	25,236,650	48.9%	45,175,457	47,281,565	23,485,094	49.7%
0200 Employee Benefits	27,565,022	15,923,639	57.8%	27,212,230	25,485,585	14,521,248	57.0%	24,954,539	22,083,470	12,353,659	55.9%
0300 Professional/Technical Services	2,111,985	343,219	16.3%	1,842,645	2,076,085	599,950	28.9%	1,325,518	1,675,320	862,112	51.5%
0400 Property Services	13,058	212	1.6%	3,803	16,012	1,781	11.1%	4,931	10,554	2,266	21.5%
0500 Other Purchased Services	124,783	28,984	23.2%	43,496	92,481	25,518	27.6%	105,044	126,058	73,319	58.2%
0600 Supplies	547,971	118,962	21.7%	287,524	592,369	185,242	31.3%	238,868	503,839	139,821	27.8%
0700 Property	171,933	118,753	69.1%	108,537	212,446	52,810	24.9%	109,434	149,118	52,447	35.2%
0800 Miscellaneous	310,035	18,649	6.0%	103,723	208,147	11,228	5.4%	157,134	198,792	69,742	35.1%
2100 Student Support	84,098,257	42,151,898	50.1%	78,686,767	80,247,016	40,634,428	50.6%	72,070,925	72,028,715	37,038,460	51.4%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	75,252,491	34,627,236	46.0%	66,943,724	71,956,456	33,844,891	47.0%	68,457,911	78,272,744	35,802,263	45.7%
0200 Employee Benefits	37,667,468	21,407,146	56.8%	36,977,781	37,787,020	21,468,965	56.8%	37,294,825	37,493,389	18,451,314	49.2%
0300 Professional/Technical Services	8,328,975	5,296,215	63.6%	782,866	3,548,643	366,891	10.3%	2,147,938	3,743,972	1,134,346	30.3%
0400 Property Services	479,136	178,723	37.3%	152,289	293,675	76,564	26.1%	245,569	306,301	200,708	65.5%
0500 Other Purchased Services	397,688	112,694	28.3%	86,596	370,292	40,920	11.1%	325,992	557,711	245,347	44.0%
0600 Supplies	3,656,832	2,014,254	55.1%	760,744	4,048,155	(217,371)	-5.4%	3,866,147	4,069,783	2,430,907	59.7%
0700 Property	11,357,750	9,384,216	82.6%	3,233,568	11,736,565	1,277,225	10.9%	2,996,055	4,550,618	1,588,319	34.9%
0800 Miscellaneous	136,917	24,423	17.8%	104,419	151,757	13,766	9.1%	78,633	153,485	40,791	26.6%
2200 Instructional Staff Support	137,277,256	73,044,907	53.2%	109,041,987	129,892,564	56,871,851	43.8%	115,413,070	129,148,003	59,893,995	46.4%

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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	4,970,391	2,192,204	44.1%	4,005,848	4,903,044	1,971,187	40.2%	4,051,375	4,040,293	2,153,737	53.3%
0200 Employee Benefits	2,137,842	1,248,810	58.4%	2,113,113	2,090,747	1,216,268	58.2%	2,110,264	1,299,003	1,057,283	81.4%
0300 Professional/Technical Services	1,216,130	505,823	41.6%	848,989	1,589,313	486,026	30.6%	954,490	1,304,214	481,739	36.9%
0400 Property Services	13,285	350	2.6%	1,460	1,500	(540)	-36.0%	5,610	10,985	796	7.2%
0500 Other Purchased Services	244,153	57,217	23.4%	71,487	103,789	53,560	51.6%	126,338	292,215	95,893	32.8%
0600 Supplies	96,368	38,606	40.1%	42,846	131,433	17,031	13.0%	60,493	115,725	44,207	38.2%
0700 Property	39,164	20,768	53.0%	35,832	70,075	15,808	22.6%	15,767	25,321	12,905	51.0%
0800 Miscellaneous	91,765	87,758	95.6%	111,287	123,472	95,686	77.5%	103,557	146,178	95,837	65.6%
2300 District Administration	8,809,098	4,151,536	47.1%	7,230,862	9,013,372	3,855,026	42.8%	7,427,894	7,233,935	3,942,396	54.5%
School Administration (Principal's Office)											
0100 Salaries	73,885,648	37,991,348	51.4%	71,397,890	75,359,925	37,984,013	50.4%	71,848,371	73,561,401	38,908,327	52.9%
0200 Employee Benefits	38,514,018	21,865,647	56.8%	37,924,562	38,231,584	21,261,142	55.6%	37,682,223	32,628,251	20,321,025	62.3%
0300 Professional/Technical Services	456,961	102,383	22.4%	230,130	519,526	80,661	15.5%	354,953	573,619	217,286	37.9%
0400 Property Services	1,071,437	266,423	24.9%	400,526	739,085	137,411	18.6%	345,689	628,606	247,326	39.3%
0500 Other Purchased Services	924,450	446,234	48.3%	739,158	1,054,216	427,764	40.6%	822,681	1,063,914	539,148	50.7%
0600 Supplies	5,518,766	1,070,658	19.4%	1,833,430	6,037,926	942,689	15.6%	2,132,522	5,917,974	1,619,746	27.4%
0700 Property	2,825,705	1,048,828	37.1%	2,022,429	3,466,858	705,046	20.3%	1,808,502	2,852,784	1,239,308	43.4%
0800 Miscellaneous	55,815	17,361	31.1%	24,808	61,258	10,961	17.9%	35,414	71,029	30,209	42.5%
2400 School Administration	123,252,799	62,808,882	51.0%	114,572,933	125,470,378	61,549,687	49.1%	115,030,355	117,297,577	63,122,376	53.8%
Business Support (Finance, Human Resources, IT)											
0100 Salaries	24,378,715	12,134,676	49.8%	23,034,354	23,292,158	12,403,344	53.3%	22,500,678	24,053,346	12,003,944	49.9%
0200 Employee Benefits	13,989,419	8,196,122	58.6%	14,503,309	15,188,779	8,273,641	54.5%	14,217,788	14,570,355	7,800,761	53.5%
0300 Professional/Technical Services	3,981,994	1,983,330	49.8%	1,694,124	2,968,464	1,061,358	35.8%	1,317,983	1,956,605	787,780	40.3%
0400 Property Services	871,616	364,352	41.8%	210,228	626,892	(34,241)	-5.5%	(193,137)	584,953	(188,214)	-32.2%
0500 Other Purchased Services	6,150,435	3,297,439	53.6%	(79,362)	4,954,029	(936,253)	-18.9%	5,274,420	5,329,586	2,120,015	39.8%
0600 Supplies	2,991,097	1,223,870	40.9%	2,168,840	3,272,653	820,554	25.1%	3,932,858	3,005,241	1,707,122	56.8%
0700 Property	2,870,879	442,656	15.4%	1,077,543	4,163,670	(570,019)	-13.7%	4,377,126	15,014,847	912,721	6.1%
0800 Miscellaneous	208,249	13,747	6.6%	204,632	222,058	26,325	11.9%	352,781	398,903	182,317	45.7%
2500 Business Support	55,442,405	27,656,190	49.9%	42,813,668	54,688,705	21,044,709	38.5%	51,780,497	64,913,835	25,326,446	39.0%

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	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)											
0100 Salaries	55,340,241	26,459,302	47.8%	46,952,382	51,730,814	24,747,974	47.8%	48,205,952	54,109,964	26,086,522	48.2%
0200 Employee Benefits	24,773,733	13,720,176	55.4%	23,095,329	25,896,945	12,649,179	48.8%	23,742,199	26,178,901	12,941,620	49.4%
0300 Professional/Technical Services	727,244	212,297	29.2%	143,715	436,719	55,764	12.8%	617,499	969,103	448,973	46.3%
0400 Property Services	26,032,283	7,811,111	30.0%	11,310,040	22,110,758	6,060,386	27.4%	18,223,471	24,588,377	11,117,050	45.2%
0500 Other Purchased Services	1,898,688	629,946	33.2%	(2,231,109)	1,660,612	(514,040)	-31.0%	(370,945)	1,704,813	(1,025,539)	-60.2%
0600 Supplies	26,849,627	13,435,907	50.0%	14,143,301	22,834,367	3,916,579	17.2%	22,491,993	23,705,144	14,077,807	59.4%
0700 Property	3,683,828	2,316,601	62.9%	2,231,076	4,373,328	1,302,935	29.8%	2,009,372	3,267,570	1,415,960	43.3%
0800 Miscellaneous	184,871	100,739	54.5%	115,973	141,350	38,586	27.3%	119,000	155,178	104,132	67.1%
2600 Plant Operations & Maintenance	139,490,515	64,686,078	46.4%	95,760,707	129,184,894	48,257,364	37.4%	115,038,541	134,679,051	65,166,525	48.4%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	43,905,870	20,224,505	46.1%	34,947,176	35,763,795	17,733,275	49.6%	45,230,780	47,816,244	24,905,644	52.1%
0200 Employee Benefits	18,515,362	10,141,700	54.8%	17,619,724	20,793,205	9,932,702	47.8%	22,876,194	19,033,354	12,205,989	64.1%
0300 Professional/Technical Services	148,898	35,770	24.0%	(13,146)	126,933	32,018	25.2%	(457,659)	133,326	(151,675)	-113.8%
0400 Property Services	87,794	25,946	29.6%	45,023	84,158	32,100	38.1%	56,620	106,711	43,271	40.5%
0500 Other Purchased Services	5,794,373	3,762,773	64.9%	3,539,763	3,998,595	3,057,431	76.5%	3,270,492	3,140,868	2,467,614	78.6%
0600 Supplies	8,629,607	4,288,887	49.7%	3,791,381	8,697,876	1,779,248	20.5%	7,632,641	8,971,737	6,121,443	68.2%
0700 Property	5,170,822	456,817	8.8%	4,513,342	5,502,300	4,055,267	73.7%	5,826,230	10,759,735	3,163,635	29.4%
0800 Miscellaneous	374,300	41,789	11.2%	49,690	131,092	22,364	17.1%	53,805	91,115	33,540	36.8%
2700 Transportation	82,627,026	38,978,187	47.2%	64,492,953	75,097,956	36,644,406	48.8%	84,489,103	90,053,089	48,789,461	54.2%
Food Service (School Cafeteria Operation)											
0100 Salaries	70,632	37,075	52.5%	70,632	70,133	37,346	53.2%	65,487	70,133	-	0.0%
0200 Employee Benefits	34,974	13,801	39.5%	34,944	9,210	13,154	142.8%	32,149	-	11,407	
0800 Miscellaneous	23,000	-		-	-	-		22,846	-	-	
3100 Food Service	128,606	50,876	39.6%	105,576	79,343	50,499	63.6%	120,482	70,133	11,407	16.3%

	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	2,094,212	1,048,264	50.1%	1,434,429	2,082,724	792,906	38.1%	1,920,453	2,493,276	1,083,672	43.5%
0200 Employee Benefits	1,040,842	600,082	57.7%	1,034,210	1,098,292	639,597	58.2%	1,100,455	1,095,632	577,191	52.7%
0300 Professional/Technical Services	13,301	2,775	20.9%	369	5,369	369	6.9%	9,455	13,926	2,087	15.0%
0400 Property Services	500	-	0.0%	1,575	3,575	-	0.0%	1,890	3,890	1,890	48.6%
0500 Other Purchased Services	7,749	1,511	19.5%	955	1,784	787	44.1%	5,951	10,223	4,339	42.4%
0600 Supplies	11,209	3,224	28.8%	3,775	16,291	2,969	18.2%	7,357	16,535	5,045	30.5%
0700 Property	14,270	10,969	76.9%	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	803	7.6%
3300 Community Services	3,184,083	1,667,406	52.4%	2,487,761	3,247,462	1,442,006	44.4%	3,051,005	3,655,207	1,676,016	45.9%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	895,407	479,640	53.6%	881,842	888,033	463,930	52.2%	895,975	898,471	483,212	53.8%
0200 Employee Benefits	439,456	265,776	60.5%	454,880	452,732	263,503	58.2%	458,260	342,251	206,978	60.5%
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	13,367	5,167	38.7%	5,807	12,600	3,176	25.2%	5,150	13,300	3,852	29.0%
0600 Supplies	16,387	6,172	37.7%	12,596	22,634	5,414	23.9%	14,444	17,766	11,013	62.0%
0700 Property	3,061	60	2.0%	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	1,374,299	758,939	55.2%	1,369,263	1,393,775	740,420	53.1%	1,448,470	1,494,431	770,760	51.6%
5200 Operating Transfers Out	1,996,100	86,100	4.3%	6,652,411	1,787,632	163,406	9.1%	6,625,439	2,005,125	819,210	40.9%
5300 Contingency	101,765,490	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,498,111,224	690,608,569	46.1%	1,221,710,957	1,374,232,647	643,658,038	46.8%	1,274,057,644	1,387,360,557	682,645,455	49.2%
Ending Fund Balance	(490,999)	415,359,937		155,306,796	(28,493,243)	343,739,266		94,647,544	(3,898,387)	294,713,162	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	67,498,753	Accounts Payable	(13,653,711)
Accounts Receivable	<u>318,154</u>	Due To Other Funds	<u>(83,771,565)</u>
Total Assets	<u><u>67,816,907</u></u>	Total Liabilities	(97,425,276)
		Fund Balance	
		Beginning Balance	3,596,363
		Revenues	(207,170,942)
		Expenditures	<u>233,182,948</u>
		Total Fund Balance	<u>29,608,369</u>
		Total Liabilities and Fund Balance	<u><u>(67,816,907)</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	1,082	17.4%	12,149	1,397	6,697	479.4%	32,347	-	18,737	
1700 Student Fees	11,882	150	1.3%	235	68,383	235	0.3%	595	-	595	
1900 Local Grants and Contributions	6,679,604	3,742,264	56.0%	3,496,477	4,475,407	2,028,150	45.3%	3,429,761	5,067,758	2,170,488	42.8%
3111 State SEEK Revenues	-	-		12,754,154	4,475,408	12,754,154	285.0%	-	-	-	
3200 State Grants	33,896,074	17,275,916	51.0%	34,963,553	33,565,096	13,895,896	41.4%	33,974,387	31,411,615	14,970,126	47.7%
4300 Direct Federal Grants	878,078	347,125	39.5%	838,490	15,695,057	375,711	2.4%	1,256,286	15,108,257	350,942	2.3%
4500 Federal Grants Through State	102,401,739	184,250,572	179.9%	160,636,075	74,593,805	51,809,363	69.5%	80,155,499	69,471,222	29,291,658	0.5%
4700 Federal Grants Thru Intermediary	1,192,111	226,727	19.0%	900,222	631,688	508,129	80.4%	757,185	664,528	355,557	4407.9%
4810 Medicaid Reimbursement	3,956,069	1,236,005	31.2%	1,522,724	2,048,478	1,102,690	53.8%	1,895,472	-	1,130,439	
5210 Operating Transfers In	1,983,406	91,100	4.6%	1,927,277	2,454,264	168,406	6.9%	1,824,621	252,054	824,210	448.5%
Total Revenues	151,005,169	207,170,942	137.2%	217,051,356	138,008,983	82,649,431	59.9%	123,326,153	121,975,434	49,112,752	40.3%
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	88,017,008	68,510,943	77.8%	124,356,338	81,840,472	57,483,845	70.2%	69,084,359	79,949,356	36,854,075	46.1%
2100 Student Support	7,271,535	8,552,336	117.6%	8,464,057	3,244,671	3,242,481	99.9%	4,406,011	3,951,735	2,184,843	55.3%
2200 Instructional Staff Support	37,109,704	47,418,740	127.8%	40,648,847	33,029,655	15,512,182	47.0%	34,809,119	42,839,035	18,557,112	43.3%
2300 District Administration	152,962	155,067	101.4%	186,644	72,873	62,344	85.6%	79,807	30,549	38,792	127.0%
2400 School Administration	203,196	2,866,522	1410.7%	4,031,316	146,680	237,410	161.9%	505,483	179,154	239,934	133.9%
2500 Business Support	282,150	70,109,063	24848.2%	3,632,430	1,271,209	3,449,894	271.4%	567,898	1,688,761	213,714	12.7%
2600 Plant Operations & Maintenance	1,748,642	6,331,526	362.1%	15,110,242	25,700	10,405,761	40489.3%	1,064,991	1,074	514,478	47919.5%
2700 Transportation	652,793	5,755,548	881.7%	3,600,500	2,024,350	94,415	4.7%	991,357	3,631,988	436,999	12.0%
2900 Other Instruction Support	45,000	15,143	33.7%	22,631	-	12,647		-	-	11,576	
3100 Food Service	5,000	11,081	221.6%	15,338,793	-	-		-	208,552	3,984,173	1910.4%
3300 Community Services	13,604,253	3,911,669	28.8%	8,343,111	9,057,013	4,166,600	46.0%	7,621,800	7,061,881	67	0.0%
5200 Operating Transfers Out	2,695,720	19,545,311	725.0%	8,534,611	2,933,826	1,405,540	47.9%	2,475,290	2,998,667	1,303,304	43.5%
Total Expenditures	151,787,963	233,182,948	153.6%	232,269,520	133,646,449	96,073,118	71.9%	121,606,115	142,540,753	64,339,067	45.1%
Ending Fund Balance	(4,379,157)	(29,608,369)		(3,596,363)	15,984,335	(1,801,886)		11,621,801	(10,663,556)	(5,324,552)	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	271	Accounts Payable	(68,787)
Due From Other Funds	4,638,010		
		Total Liabilities	(68,787)
Total Assets	4,638,281		
		Fund Balance	
		Beginning Balance	(3,611,908)
		Revenues	(2,059,547)
		Expenditures	1,101,961
		Total Fund Balance	(4,569,494)
		Total Liabilities and Fund Balance	(4,638,281)

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	1,960,125	1,849,312	94.3%	1,338,981	1,337,747	666,845	49.8%	3,251,761	3,267,792	2,338,157	71.6%
1900 Local Grants and Contributions	282,046	210,235	74.5%	267,033	267,077	138,674	51.9%	335,699	335,699	235,504	70.2%
Total Revenues	2,242,171	2,059,547	91.9%	1,606,014	1,604,824	805,519	50.2%	3,587,460	3,603,491	2,573,661	71.4%
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	979,092	51.0%	1,697,333	5,323,263	702,304	13.2%	2,987,474	6,786,607	2,003,001	29.5%
2600 Plant Operations & Maintenance	108,280	122,869	113.5%	90,689	219,538	3,706	1.7%	43,476	199,822	29,296	14.7%
Total Expenditures	2,029,337	1,101,961	54.3%	1,788,022	5,542,801	706,010	12.7%	3,030,950	6,986,429	2,032,297	29.1%
Ending Fund Balance	3,824,742	4,569,494		3,611,908	(144,061)	3,893,425	-2702.6%	3,793,916	(3,382,938)	541,364	-16.0%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%
Total Revenues	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%
Total Expenditures	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%	8,432,343	8,630,000	4,314,795	50.0%
Ending Fund Balance	-	-		-	-	-		-	-	-	

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>26,352,084</u>	Beginning Balance	(155,881)
		Revenues	(42,987,081)
Total Assets	<u><u>26,352,084</u></u>	Expenditures	<u>16,790,878</u>
		Total Fund Balance	<u>(26,352,084)</u>
		Total Liabilities and Fund Balance	<u><u>(26,352,084)</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	101,484,879	Accounts Payable	<u>(993,971)</u>
	<u>33,875,984</u>	Total Liabilities	(993,971)
Total Assets	<u><u>135,360,862</u></u>		
		Fund Balance	
		Beginning Balance	(83,202,728)
		Revenues	(94,837,223)
		Expenditures	<u>43,673,060</u>
		Total Fund Balance	<u>(134,366,891)</u>
		Total Liabilities and Fund Balance	<u><u>(135,360,862)</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	99,364	99.4%	101,917	100,000	98,287	98.3%	101,965	204,000	97,259	47.7%
3200 State Revenues	-	-		-	-	-		-	-	-	
Total Revenues	42,555,656	42,987,081	101.0%	40,535,875	40,533,958	40,532,245	100.0%	39,810,725	40,704,000	39,806,019	97.8%
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	16,790,878	39.5%	47,139,566	41,397,110	21,114,571	51.0%	37,231,568	40,704,000	16,768,373	41.2%
Total Expenditures	42,555,656	16,790,878	39.5%	47,139,566	41,397,110	21,114,571	51.0%	37,231,568	40,704,000	16,768,373	41.2%
Ending Fund Balance	155,881	26,352,084		155,881	5,896,420	26,177,246		6,759,572	4,180,415	27,218,061	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	10,000	10,243	102.4%	47,669	-	41,743		358,668	-	311,108	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
5100 Bond Proceeds	81,611,938	94,455,551	115.7%	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	-	1,500,817		10,149,706	-	371,429	
Total Revenues	81,621,938	94,837,223	116.2%	54,349,199	46,698,394	1,542,560	3.3%	71,174,270	50,000,000	682,536	1.4%
Non-Operating Funds											
Beginning Balance	83,202,728	83,202,728		103,870,057	103,870,057	103,870,057		97,624,465	97,624,465	97,624,465	
Construction Fund Expenditures											
4600 Construction	82,174,907	39,971,806	48.6%	71,877,850	47,216,836	71,877,851	152.2%	61,667,477	50,000,000	31,197,280	62.4%
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	82,174,907	43,673,060	53.1%	75,016,528	47,216,836	75,016,528	158.9%	64,928,678	50,000,000	34,139,651	68.3%
Ending Fund Balance	82,649,759	134,366,891		83,202,728	103,351,615	30,396,088		103,870,057	97,624,465	64,167,350	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(29,646,623)
Expenditures	<u>29,646,623</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	17,451	Due To Other Funds	(4,349,372)
Accounts Receivable	3,402,858	Accounts Payable	(1,346,401)
Inventory	2,933,446	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	(89,627,625)
Total Assets	<u><u>42,252,421</u></u>		
		Fund Balance	
		Beginning Balance	53,300,680
		Revenues	(38,933,412)
		Expenditures	<u>33,007,936</u>
		Total Fund Balance	<u>47,375,204</u>
		Total Liabilities and Fund Balance	<u><u>(42,252,421)</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	4,289,937	53.6%	9,878,203	9,878,203	7,286,048	73.8%	10,257,913	11,900,000	7,656,248	64.3%
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	24,037,333	46.8%	42,506,147	49,783,010	26,740,704	53.7%	38,456,577	49,334,000	23,654,110	47.9%
Total Revenues	61,330,974	29,646,623	48.3%	55,026,329	62,281,213	35,349,379	56.8%	51,345,486	63,854,000	32,624,800	51.1%
Debt Service Expenditures											
5100 Debt Service	61,330,974	29,646,623	48.3%	55,026,329	62,281,213	35,349,379	56.8%	51,345,486	63,854,000	32,624,800	51.1%
Total Expenditures	61,330,974	29,646,623	48.3%	55,026,329	62,281,213	35,349,379	56.8%	51,345,486	63,854,000	32,624,800	51.1%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	75,000	1,630	2.2%	1,235	180,000	1,139	0.6%	91,665	120,000	74,785	62.3%
1600 Food Sales	3,275,000	346,958	10.6%	29,248	10,950,000	(3,528)	0.0%	2,325,026	4,600,000	1,820,665	39.6%
1900 Local Contributions	42,000	31,247	74.4%	22,959	2,273,000	13,588	0.6%	20,939	50,000	7,181	14.4%
3200 State Grants	500,000	-	0.0%	483,703	530,000	-	0.0%	488,430	530,000	-	0.0%
3900 On-Behalf Payments	-	1,888,172		4,533,955	-	2,673,623		4,516,282	-	7,023,834	
4500 Federal Grants Through State	72,862,715	36,665,405	50.3%	27,255,619	60,005,669	16,405,344	27.3%	48,017,229	66,505,906	34,096,199	51.3%
4950 Donated Commodities	-	-		985,339	-	-		3,218,157	-	-	
5210 Operating Transfers In	-	-		2,920,000	-	-		2,969,452	-	-	
Total Revenues	76,754,715	38,933,412	50.7%	36,232,058	73,938,669	19,090,166	25.8%	61,647,180	71,805,906	43,022,664	59.9%
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	72,470,042	30,938,557	42.7%	45,114,812	75,601,522	18,315,122	24.2%	73,547,976	102,516,150	37,282,833	36.4%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,090,000	2,069,379	50.6%	3,801,684	4,062,000	1,768,445	43.5%	4,079,674	3,840,000	2,058,605	
Total Expenditures	76,560,042	33,007,936	43.1%	48,916,496	79,663,522	20,083,567	25.2%	77,627,650	106,356,150	39,341,438	37.0%
Ending Fund Balance	(53,106,006)	(47,375,204)		(53,300,680)	(46,341,094)	(41,609,643)		(40,616,242)	(59,186,016)	(20,954,546)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>628,606</u>	Accounts Payable	<u>(4,044)</u>
Total Assets	<u><u>628,606</u></u>	Total Liabilities	(4,044)
		Fund Balance	
		Beginning Balance	(579,218)
		Revenues	(79,268)
		Expenditures	<u>33,924</u>
		Total Fund Balance	<u>(624,562)</u>
		Total Liabilities and Fund Balance	<u><u>(628,606)</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	-	50	
3200 State Grants	79,268	79,268	100.0%	3,397	290,000	600	0.2%	134,664	18,181	92,573	509.2%
3900 On-Behalf Payments	-	-		-	-	18,291		30,087	-	15,836	
Total Revenues	81,081	79,268	97.8%	3,397	290,000	18,891	6.5%	164,818	18,181	108,459	596.6%
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	660,369	33,924	5.1%	(39,665)	904,410	31,176	3.4%	130,385	600,562	74,328	12.4%
Total Expenditures	660,369	33,924	5.1%	(39,665)	904,410	31,176	3.4%	130,385	600,562	74,328	12.4%
Ending Fund Balance	(69)	624,562		579,218	(78,254)	523,871		536,156	(80,658)	535,854	

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	54,600	Accounts Payable	(1,190)
Deferred Outflows - Pension Contributions	<u>844</u>	Unfunded Pension Liability	(3,594)
		Deferred Inflows - Pension Investments	<u>(317)</u>
Total Assets	<u><u>55,444</u></u>	Total Liabilities	(5,101)
		Fund Balance	
		Beginning Balance	(57,664)
		Revenues	(4,289)
		Expenditures	<u>11,610</u>
		Total Fund Balance	<u>(50,343)</u>
		Total Liabilities and Fund Balance	<u><u>(55,444)</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	19,810	83.8%
1900 Local Contributions	4,211	4,211	100.0%	-	-	-		27,440	27,440	21,760	79.3%
3900 On-Behalf Payments	-	77		129	-	1,701		2,870	-	-	
5210 Operating Transfers In	95,000	-	0.0%	74,842	95,000	-	0.0%	92,922	95,000	-	0.0%
Total Revenues	114,244	4,289	3.8%	81,964	110,033	3,471	3.2%	147,647	146,079	41,570	28.5%
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	117,250	2,221	1.9%	75,022	95,130	75,000	78.8%	107,919	109,352	104,145	95.2%
2200 Instructional Staff Support	33,377	-	0.0%	-	51,308	-	0.0%	18,328	69,636	16,378	23.5%
3300 Community Services	24,348	9,389	38.6%	928	24,448	2,100	8.6%	30,983	24,953	8,943	35.8%
Total Expenditures	174,975	11,610	6.6%	75,950	170,886	77,100	45.1%	157,230	203,941	129,466	63.5%
Ending Fund Balance	(3,066)	50,343		57,664	(9,203)	(21,979)		51,650	3,371	(26,663)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	373,950	Due To Other Funds	(39,102)
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>408,392</u></u>	Total Liabilities	(199,708)
		Fund Balance	
		Beginning Balance	(166,913)
		Revenues	(94,667)
		Expenditures	<u>52,896</u>
		Total Fund Balance	<u>(208,684)</u>
		Total Liabilities and Fund Balance	<u><u>(408,392)</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	%
51	94	183.9%	256	256	170	66.5%	3,527	3,527	2,877	81.6%
45,145	86,316	191.2%	85,646	85,646	57,431	67.1%	135,334	135,334	102,607	75.8%
-	8,257		13,853	-	12,457		21,017	-	-	
45,196	94,667	209.5%	99,755	85,902	70,058	81.6%	159,878	138,862	105,485	76.0%
166,913	166,913	100.0%	243,134	243,134	243,134	100.0%	293,194	293,194	293,194	100.0%
-	-		-	-	-		-	170	-	0.0%
333,273	47,896	14.4%	170,976	381,848	55,136	14.4%	204,938	408,669	58,107	14.2%
5,000	5,000	100.0%	5,000	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%
338,273	52,896	15.6%	175,976	386,848	60,136	15.5%	209,938	413,839	63,107	15.2%
(126,165)	208,684		166,913	(57,812)	253,056		243,134	18,217	335,571	

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	462,559	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>479,493</u></u>		
		Fund Balance	
		Beginning Balance	(357,290)
		Revenues	(121,698)
		Expenditures	<u>28,688</u>
		Total Fund Balance	<u>(450,300)</u>
		Total Liabilities and Fund Balance	<u><u>(479,493)</u></u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	658,716	Beginning Balance	(2,278,942)
Investments	<u>1,699,425</u>	Revenues	(249,062)
		Expenditures	<u>169,863</u>
Total Assets	<u><u>2,358,141</u></u>	Total Fund Balance	<u>(2,358,141)</u>
		Total Liabilities and Fund Balance	<u><u>(2,358,141)</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	96,497	100,871	104.5%	63,541	56,654	34,024	60.1%	527,420	506,076	418,460	82.7%
3900 On-Behalf Payments	-	20,828		35,129	-	4,374		103,227	-	173,260	
Total Revenues	96,497	121,698	126.1%	98,670	56,654	38,399	67.8%	630,647	506,076	591,720	116.9%
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	265,802	28,688	10.8%	(648,751)	246,298	39,349	16.0%	602,859	667,932	446,961	66.9%
2200 Instructional Staff Support	5,000	-	0.0%	-	-	-		-	-	-	
Total Expenditures	270,802	28,688	10.6%	(648,751)	246,298	39,349	16.0%	602,859	667,932	446,961	66.9%
Ending Fund Balance	182,985	450,300		357,290	(579,775)	(391,081)		(390,131)	(579,775)	(273,160)	
Trust Funds											
Trust Revenues											
1500 Interest Income	130,208	114,022	87.6%	421,125	437,310	232,070	53.1%	(82,100)	1,902	1,207	63.4%
1900 Local Contributions	201,858	135,040	66.9%	198,749	196,720	91,196	46.4%	377,564	1,407,635	391,410	27.8%
Total Revenues	332,066	249,062	75.0%	619,874	634,031	323,265	51.0%	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	2,609,181	169,863	6.5%	330,605	1,823,558	182,247	10.0%	637,641	1,486,610	517,660	34.8%
Total Expenditures	2,609,181	169,863	6.5%	330,605	1,823,558	182,247	10.0%	637,641	1,486,610	517,660	34.8%
Ending Fund Balance	1,827	2,358,141		2,278,942	800,146	2,130,692		1,989,673	2,254,776	2,206,806	