

Monthly Financial Report
Through February 28, 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	545,065,099	93.5%	530,248,112	525,408,458	519,591,744	98.9%	502,604,410	510,274,442	505,733,599	99.1%
Occupational Taxes	173,780,000	102,591,480	59.0%	176,787,809	165,848,315	91,817,780	55.4%	156,348,315	174,043,000	83,845,181	48.2%
Other Taxes	70,144,196	43,452,481	61.9%	63,516,855	56,269,662	39,574,430	70.3%	54,014,453	59,156,507	23,801,036	40.2%
Local Grants	8,538,219	4,423,899	51.8%	3,962,259	7,143,401	2,358,838	33.0%	4,143,024	6,218,741	2,928,852	47.1%
State Sources											
SEEK Program	222,822,000	149,539,365	67.1%	222,845,314	222,100,000	143,832,574	64.8%	225,684,013	232,487,382	152,416,152	65.6%
Other State Revenues	366,568,928	248,793,288	67.9%	372,724,465	365,766,086	246,537,613	67.4%	369,660,335	342,766,198	233,643,347	68.2%
KSFCC Allocation	8,000,000	7,002,771	87.5%	9,878,203	9,878,203	7,286,048	73.8%	10,257,913	11,900,000	7,656,248	64.3%
Federal Grants	183,556,266	246,005,877	134.0%	194,780,448	534,526,409	87,056,232	16.3%	137,930,824	162,094,934	92,413,201	57.0%
Interest	391,350	286,722	73.3%	752,643	1,724,263	1,024,718	59.4%	4,799,457	5,126,826	2,718,495	53.0%
Other Sources	151,523,032	148,537,284	98.0%	121,010,935	124,878,875	74,287,080	59.5%	132,193,786	121,953,116	40,972,492	33.6%
Total Revenues	1,768,015,840	1,495,698,265	84.6%	1,696,507,043	2,013,543,672	1,213,367,057	60.3%	1,597,636,530	1,626,021,146	1,146,128,603	70.5%
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	850,662,799	527,300,046	62.0%	823,976,011	843,375,480	506,018,282	60.0%	774,344,474	796,764,850	490,160,978	61.5%
2100 Student Support	91,022,948	59,873,987	65.8%	87,150,824	86,882,762	51,563,765	59.3%	76,476,936	75,273,386	46,074,319	61.2%
2200 Instructional Staff Support	169,224,699	128,006,497	75.6%	149,861,810	503,232,045	84,979,500	16.9%	150,445,455	162,655,963	92,053,017	56.6%
2300 District Administration	8,793,817	5,014,944	57.0%	7,417,506	9,123,703	4,463,905	48.9%	7,507,701	7,306,808	4,621,512	63.2%
2400 School Administration	123,441,439	76,416,351	61.9%	118,604,249	126,217,602	72,140,184	57.2%	115,535,838	117,444,257	73,557,132	62.6%
2500 Business Support	55,702,635	101,323,068	181.9%	46,446,098	58,209,334	27,609,769	47.4%	52,348,395	66,185,044	28,786,611	43.5%
2600 Plant Operations & Maintenance	141,539,694	81,649,509	57.7%	110,961,638	145,954,589	67,562,684	46.3%	116,147,008	134,904,573	74,510,462	55.2%
2700 Transportation	83,259,583	51,569,875	61.9%	68,093,453	75,744,162	42,158,183	55.7%	85,480,460	92,077,439	56,940,937	61.8%
2900 Other Instruction Support	45,000	18,305	40.7%	22,631	-	15,809		-	-	14,387	
3100 Food Service	72,603,608	36,138,908	49.8%	60,559,181	75,680,864	22,201,424	29.3%	73,668,458	102,586,283	43,772,709	42.7%
3200 Daycare Operations	660,369	42,705	6.5%	(39,665)	904,410	39,212	4.3%	130,385	600,562	87,613	14.6%
3300 Community Services	19,341,723	6,805,422	35.2%	11,162,405	17,350,896	6,679,877	38.5%	11,341,429	14,223,783	7,142,055	50.2%
4600 Site Improvement	83,553,339	46,737,392	55.9%	73,247,113	50,266,507	63,623,214	126.6%	63,115,947	161,215,981	33,241,483	20.6%
5100 Debt Service	61,330,974	32,884,494	53.6%	55,254,229	62,281,213	35,648,862	57.2%	51,664,316	63,854,000	32,713,673	51.2%
5200 Operating Transfers Out	60,420,625	49,897,791	82.6%	77,476,393	69,532,689	33,408,267	48.0%	61,791,685	58,117,951	33,999,676	58.5%
5300 Contingency	107,467,266	-	0.0%	-	47,883,629	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,929,070,518	1,203,679,294	62.4%	1,690,193,876	2,172,639,884	1,018,112,938	46.9%	1,639,998,487	1,910,632,018	1,017,676,564	53.3%
Ending Fund Balance	27,765,618	480,839,269		188,820,297	23,410,918	377,761,250		182,507,130	(59,741,784)	353,321,126	

As of February 28, 2022

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	564,064,006	Due To Other Funds	(170,896,872)
Investments	5,340,450	Accounts Payable	(3,237,615)
Accounts Receivable	13,887,975	Accrued Expenditures	(73,011,069)
Due From Other Funds	136,294,703	Tax Rate Court Case Escrow	(72,924,761)
Inventory	4,642,342		
Total Assets	724,229,476	Total Liabilities	(320,070,318)
		Fund Balance	
		Beginning Balance	(155,306,796)
		Revenues	(1,045,925,641)
		Expenditures	797,073,279
		Total Fund Balance	(404,159,158)
		Total Liabilities and Fund Balance	(724,229,476)

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	502,177,382	93.0%	489,814,154	484,974,500	479,157,786	98.8%	462,895,650	469,774,442	466,024,839	99.2%
1115	Delinquent Property Taxes	5,000,000	3,285,586	65.7%	5,409,554	5,000,000	3,034,150	60.7%	4,001,458	5,200,000	2,749,467	52.9%
1117	Motor Vehicle Taxes	31,547,202	17,765,709	56.3%	34,082,938	29,101,954	16,867,791	58.0%	28,716,415	31,360,593	15,940,595	50.8%
1119	Franchise Taxes	24,085,994	17,194,693	71.4%	14,513,682	13,837,708	14,484,206	104.7%	13,380,801	13,905,914	424,419	3.1%
1131	Occupational License Taxes	173,780,000	102,591,480	59.0%	176,787,809	165,848,315	91,817,780	55.4%	156,348,315	174,043,000	83,845,181	48.2%
1191	Omitted Property Taxes	6,631,000	2,358,246	35.6%	6,630,948	5,600,000	2,308,551	41.2%	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	148,799	30.8%	483,205	495,000	67,294	13.6%	494,442	507,500	221,161	43.6%
1510	Interest Income	270,000	224,904	83.3%	270,209	1,100,000	694,602	63.1%	4,395,350	5,000,000	2,282,572	45.7%
1900	Other Local Revenues	4,521,000	1,238,240	27.4%	4,798,105	4,556,000	1,533,872	33.7%	4,563,988	4,503,000	1,260,808	28.0%
3111	State SEEK Revenues	222,822,000	149,539,365	67.1%	210,091,160	222,100,000	143,832,574	64.8%	225,684,013	232,487,382	152,416,152	65.6%
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	917,828	55.1%	1,818,326	1,800,000	908,190	50.5%	1,806,283	1,796,000	901,692	50.2%
3900	On-Behalf Payments	321,669,808	220,291,240	68.5%	322,405,832	319,502,121	218,191,535	68.3%	320,133,152	298,211,921	200,527,991	67.2%
4100	Unrestricted Federal Revenues	14,000	-	0.0%	14,013	6,500	4,419	68.0%	6,256	10,000	6,745	67.4%
5220	Indirect Cost Transfers	6,659,683	25,343,922	380.6%	12,336,296	6,431,602	3,713,281	57.7%	6,554,964	6,166,689	4,357,201	70.7%
Total Revenues		1,342,283,879	1,045,925,641	77.9%	1,282,370,209	1,263,100,700	979,495,762	77.5%	1,236,914,459	1,251,671,441	935,645,377	74.8%
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	268,660,593	56.3%	440,831,936	448,248,923	269,852,907	60.2%	445,037,645	445,248,514	278,645,946	62.6%
0200	Employee Benefits	247,504,551	162,574,742	65.7%	244,393,189	249,226,303	161,757,758	64.9%	244,182,863	236,841,221	152,982,264	64.6%
0300	Professional/Technical Services	256,735	48,856	19.0%	149,784	284,006	66,338	23.4%	252,959	456,594	175,881	38.5%
0400	Property Services	1,354,245	309,552	22.9%	367,918	756,654	199,968	26.4%	347,660	499,797	270,524	54.1%
0500	Other Purchased Services	1,037,557	184,546	17.8%	90,319	591,868	50,649	8.6%	421,158	654,408	334,651	51.1%
0600	Supplies	25,536,466	6,006,122	23.5%	5,698,266	20,877,715	5,086,904	24.4%	5,376,111	16,261,389	6,437,422	39.6%
0700	Property	5,586,605	1,790,144	32.0%	6,524,595	7,442,473	2,658,452	35.7%	5,488,614	6,870,937	4,436,088	64.6%
0800	Miscellaneous	1,088,629	357,016	32.8%	440,062	796,464	370,113	46.5%	454,853	527,457	422,216	80.0%
1100	Instruction	759,310,583	439,931,570	57.9%	698,496,069	728,224,408	440,043,089	60.4%	701,561,863	707,360,317	443,704,993	62.7%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	53,218,279	30,312,205	57.0%	49,084,809	51,563,891	30,078,799	58.3%	45,175,457	47,281,565	27,888,085	59.0%
0200	Employee Benefits	27,565,022	18,375,421	66.7%	27,212,230	25,485,585	16,767,333	65.8%	24,954,539	22,083,470	14,261,401	64.6%
0300	Professional/Technical Services	2,122,930	621,442	29.3%	1,842,645	2,076,085	686,411	33.1%	1,325,518	1,675,320	989,450	59.1%
0400	Property Services	17,133	459	2.7%	3,803	16,012	1,795	11.2%	4,931	10,554	2,543	24.1%
0500	Other Purchased Services	143,895	33,989	23.6%	43,496	92,481	25,925	28.0%	105,044	126,058	90,884	72.1%
0600	Supplies	529,777	135,591	25.6%	287,524	592,369	182,203	30.8%	238,868	503,839	163,866	32.5%
0700	Property	150,108	120,907	80.5%	108,537	212,446	54,406	25.6%	109,434	149,118	66,864	44.8%
0800	Miscellaneous	311,472	18,649	6.0%	103,723	208,147	11,431	5.5%	157,134	198,792	96,156	48.4%
2100	Student Support	84,058,617	49,618,662	59.0%	78,686,767	80,247,016	47,808,302	59.6%	72,070,925	72,028,715	43,559,249	60.5%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	75,445,865	40,798,843	54.1%	66,943,724	71,956,456	40,357,983	56.1%	68,457,911	78,272,744	42,359,780	54.1%
0200	Employee Benefits	37,662,422	24,691,415	65.6%	36,977,781	37,787,020	24,774,447	65.6%	37,294,825	37,493,389	21,283,044	56.8%
0300	Professional/Technical Services	8,448,389	5,452,913	64.5%	782,866	3,548,643	399,034	11.2%	2,147,938	3,743,972	1,467,899	39.2%
0400	Property Services	650,455	186,172	28.6%	152,289	293,675	101,993	34.7%	245,569	306,301	204,538	66.8%
0500	Other Purchased Services	401,113	129,485	32.3%	86,596	370,292	41,377	11.2%	325,992	557,711	271,509	48.7%
0600	Supplies	3,515,394	2,079,881	59.2%	760,744	4,048,155	(169,507)	-4.2%	3,866,147	4,069,783	2,564,973	63.0%
0700	Property	4,311,424	2,399,874	55.7%	3,233,568	11,736,565	1,372,445	11.7%	2,996,055	4,550,618	1,757,910	38.6%
0800	Miscellaneous	132,522	33,385	25.2%	104,419	151,757	14,210	9.4%	78,633	153,485	46,341	30.2%
2200	Instructional Staff Support	130,567,585	75,771,967	58.0%	109,041,987	129,892,564	66,891,984	51.5%	115,413,070	129,148,003	69,955,994	54.2%

		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	2,536,337	50.5%	4,005,848	4,903,044	2,289,832	46.7%	4,051,375	4,040,293	2,455,567	60.8%
0200	Employee Benefits	2,137,532	1,439,809	67.4%	2,113,113	2,090,747	1,402,294	67.1%	2,110,264	1,299,003	1,215,989	93.6%
0300	Professional/Technical Services	1,049,600	658,887	62.8%	848,989	1,589,313	510,637	32.1%	954,490	1,304,214	635,730	48.7%
0400	Property Services	3,000	432	14.4%	1,460	1,500	(540)	-36.0%	5,610	10,985	796	7.2%
0500	Other Purchased Services	224,100	57,742	25.8%	71,487	103,789	54,016	52.0%	126,338	292,215	101,680	34.8%
0600	Supplies	62,973	45,323	72.0%	42,846	131,433	19,933	15.2%	60,493	115,725	53,683	46.4%
0700	Property	33,867	22,918	67.7%	35,832	70,075	22,868	32.6%	15,767	25,321	15,452	61.0%
0800	Miscellaneous	102,505	87,758	85.6%	111,287	123,472	95,686	77.5%	103,557	146,178	96,991	66.4%
2300	District Administration	8,640,855	4,849,206	56.1%	7,230,862	9,013,372	4,394,727	48.8%	7,427,894	7,233,935	4,575,888	63.3%
School Administration (Principal's Office)												
0100	Salaries	73,842,811	44,360,961	60.1%	71,397,890	75,359,925	44,582,625	59.2%	71,848,371	73,561,401	45,596,930	62.0%
0200	Employee Benefits	38,514,018	25,237,367	65.5%	37,924,562	38,231,584	24,548,675	64.2%	37,682,223	32,628,251	23,469,917	71.9%
0300	Professional/Technical Services	406,744	117,495	28.9%	230,130	519,526	123,133	23.7%	354,953	573,619	252,875	44.1%
0400	Property Services	1,069,404	348,709	32.6%	400,526	739,085	176,482	23.9%	345,689	628,606	281,566	44.8%
0500	Other Purchased Services	946,588	521,142	55.1%	739,158	1,054,216	517,409	49.1%	822,681	1,063,914	660,344	62.1%
0600	Supplies	5,463,862	1,221,670	22.4%	1,833,430	6,037,926	1,070,178	17.7%	2,132,522	5,917,974	1,849,265	31.2%
0700	Property	2,950,382	1,336,357	45.3%	2,022,429	3,466,858	828,657	23.9%	1,808,502	2,852,784	1,141,945	40.0%
0800	Miscellaneous	55,565	19,527	35.1%	24,808	61,258	11,626	19.0%	35,414	71,029	30,557	43.0%
2400	School Administration	123,249,374	73,163,228	59.4%	114,572,933	125,470,378	71,858,786	57.3%	115,030,355	117,297,577	73,283,398	62.5%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,387,716	13,831,093	56.7%	23,034,354	23,292,158	14,124,339	60.6%	22,500,678	24,053,346	13,739,137	57.1%
0200	Employee Benefits	13,998,504	9,402,552	67.2%	14,503,309	15,188,779	9,364,547	61.7%	14,217,788	14,570,355	8,866,843	60.9%
0300	Professional/Technical Services	3,946,994	2,146,567	54.4%	1,694,124	2,968,464	1,128,769	38.0%	1,317,983	1,956,605	844,525	43.2%
0400	Property Services	879,293	354,783	40.3%	210,228	626,892	(100,785)	-16.1%	(193,137)	584,953	(201,819)	-34.5%
0500	Other Purchased Services	6,151,060	3,341,609	54.3%	(79,362)	4,954,029	(892,780)	-18.0%	5,274,420	5,329,586	2,142,910	40.2%
0600	Supplies	2,993,569	1,598,750	53.4%	2,168,840	3,272,653	934,455	28.6%	3,932,858	3,005,241	1,790,772	59.6%
0700	Property	2,845,070	496,505	17.5%	1,077,543	4,163,670	(468,783)	-11.3%	4,377,126	15,014,847	1,144,083	7.6%
0800	Miscellaneous	218,279	14,232	6.5%	204,632	222,058	26,575	12.0%	352,781	398,903	183,706	46.1%
2500	Business Support	55,420,485	31,186,091	56.3%	42,813,668	54,688,705	24,116,338	44.1%	51,780,497	64,913,835	28,510,158	43.9%

		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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	55,391,424	30,455,189	55.0%	46,952,382	51,730,814	28,500,078	55.1%	48,205,952	54,109,964	29,946,211	55.3%
0200	Employee Benefits	24,772,318	15,787,765	63.7%	23,095,329	25,896,945	14,539,598	56.1%	23,742,199	26,178,901	14,852,691	56.7%
0300	Professional/Technical Services	1,050,758	248,735	23.7%	143,715	436,719	73,057	16.7%	617,499	969,103	516,017	53.2%
0400	Property Services	25,560,949	9,120,285	35.7%	11,310,040	22,110,758	6,571,775	29.7%	18,223,471	24,588,377	12,043,926	49.0%
0500	Other Purchased Services	1,899,092	682,740	36.0%	(2,231,109)	1,660,612	(464,256)	-28.0%	(370,945)	1,704,813	(887,192)	-52.0%
0600	Supplies	26,691,238	15,815,972	59.3%	14,143,301	22,834,367	6,310,059	27.6%	22,491,993	23,705,144	15,666,535	66.1%
0700	Property	4,156,234	2,437,471	58.6%	2,231,076	4,373,328	1,403,618	32.1%	2,009,372	3,267,570	1,602,362	49.0%
0800	Miscellaneous	157,985	121,023	76.6%	115,973	141,350	48,723	34.5%	119,000	155,178	107,382	69.2%
2600	Plant Operations & Maintenance	139,679,998	74,669,178	53.5%	95,760,707	129,184,894	56,982,651	44.1%	115,038,541	134,679,051	73,847,933	54.8%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,905,870	23,815,725	54.2%	34,947,176	35,763,795	21,169,779	59.2%	45,230,780	47,816,244	29,661,729	62.0%
0200	Employee Benefits	18,515,362	11,723,407	63.3%	17,619,724	20,793,205	11,495,463	55.3%	22,876,194	19,033,354	14,205,884	74.6%
0300	Professional/Technical Services	147,898	41,201	27.9%	(13,146)	126,933	40,327	31.8%	(457,659)	133,326	(145,955)	-109.5%
0400	Property Services	86,794	36,831	42.4%	45,023	84,158	32,607	38.7%	56,620	106,711	45,848	43.0%
0500	Other Purchased Services	5,794,737	3,815,645	65.8%	3,539,763	3,998,595	3,122,863	78.1%	3,270,492	3,140,868	2,636,615	83.9%
0600	Supplies	8,615,984	4,998,537	58.0%	3,791,381	8,697,876	2,102,917	24.2%	7,632,641	8,971,737	6,882,236	76.7%
0700	Property	5,185,422	468,869	9.0%	4,513,342	5,502,300	4,076,784	74.1%	5,826,230	10,759,735	3,167,420	29.4%
0800	Miscellaneous	354,743	46,701	13.2%	49,690	131,092	23,029	17.6%	53,805	91,115	39,031	42.8%
2700	Transportation	82,606,810	44,946,915	54.4%	64,492,953	75,097,956	42,063,768	56.0%	84,489,103	90,053,089	56,492,808	62.7%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,632	42,488	60.2%	70,632	70,133	42,758	61.0%	65,487	70,133	-	0.0%
0200	Employee Benefits	34,974	15,807	45.2%	34,944	9,210	15,051	163.4%	32,149	-	13,304	
0800	Miscellaneous	23,000	-		-	-	-		22,846	-	-	
3100	Food Service	128,606	58,294	45.3%	105,576	79,343	57,809	72.9%	120,482	70,133	13,304	19.0%

		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	2,101,738	1,208,960	57.5%	1,434,429	2,082,724	955,791	45.9%	1,920,453	2,493,276	1,248,618	50.1%
0200	Employee Benefits	1,040,842	690,726	66.4%	1,034,210	1,098,292	736,859	67.1%	1,100,455	1,095,632	664,598	60.7%
0300	Professional/Technical Services	2,022	2,775	137.3%	369	5,369	369	6.9%	9,455	13,926	2,981	21.4%
0400	Property Services	-	52		1,575	3,575	-	0.0%	1,890	3,890	1,890	48.6%
0500	Other Purchased Services	3,989	1,564	39.2%	955	1,784	787	44.1%	5,951	10,223	4,570	44.7%
0600	Supplies	6,744	3,608	53.5%	3,775	16,291	3,169	19.5%	7,357	16,535	5,651	34.2%
0700	Property	12,514	12,831	102.5%	8,668	27,647	5,376	19.4%	3,193	11,114	2,267	20.4%
0800	Miscellaneous	2,000	582	29.1%	3,780	11,780	-	0.0%	2,251	10,611	853	8.0%
3300	Community Services	3,169,849	1,921,098	60.6%	2,487,761	3,247,462	1,702,351	52.4%	3,051,005	3,655,207	1,931,426	52.8%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	895,407	550,424	61.5%	881,842	888,033	531,391	59.8%	895,975	898,471	549,292	61.1%
0200	Employee Benefits	439,456	305,755	69.6%	454,880	452,732	303,146	67.0%	458,260	342,251	237,764	69.5%
0300	Professional/Technical Services	2,000	770	38.5%	1,645	2,035	1,645	80.8%	64,444	186,782	64,274	34.4%
0400	Property Services	1,871	104	5.6%	392	1,131	46	4.1%	453	1,982	317	16.0%
0500	Other Purchased Services	11,367	5,668	49.9%	5,807	12,600	3,438	27.3%	5,150	13,300	4,169	31.3%
0600	Supplies	20,147	6,937	34.4%	12,596	22,634	6,122	27.0%	14,444	17,766	11,800	66.4%
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	2,909	12.8%
4300	Architectural & Engineering	1,378,432	870,968	63.2%	1,369,263	1,393,775	848,494	60.9%	1,448,470	1,494,431	872,624	58.4%
5200	Operating Transfers Out	1,996,100	86,100	4.3%	6,652,411	1,787,632	1,376,883	77.0%	6,625,439	2,005,125	1,404,563	70.0%
5300	Contingency	107,467,266	-	0.0%	-	47,883,629	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures		1,497,674,561	797,073,279	53.2%	1,221,710,957	1,386,211,132	758,145,183	54.7%	1,274,057,644	1,387,360,557	798,152,338	57.5%
Ending Fund Balance		(83,885)	404,159,158		155,306,796	(28,462,888)	315,998,124		94,647,544	(3,898,387)	269,283,768	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	87,806,797	Accounts Payable	(15,217,122)
Accounts Receivable	<u>227,999</u>	Due To Other Funds	<u>(111,888,579)</u>
Total Assets	<u><u>88,034,795</u></u>	Total Liabilities	(127,105,701)
		Fund Balance	
		Beginning Balance	3,596,363
		Revenues	(227,400,469)
		Expenditures	<u>262,875,012</u>
		Total Fund Balance	<u>39,070,906</u>
		Total Liabilities and Fund Balance	<u><u>(88,034,795)</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	1,081	1,229	113.7%	12,149	6,697	7,847	117.2%	32,347	1,397	21,530	1541.1%
1700 Student Fees	12,032	150	1.2%	235	11,882	235	2.0%	595	68,383	595	0.9%
1900 Local Grants and Contributions	8,236,810	4,008,731	48.7%	3,496,477	6,679,604	2,108,844	31.6%	3,429,761	4,475,407	2,274,258	50.8%
3111 State SEEK Revenues	-	-		12,754,154	12,754,154	12,754,154	100.0%	-		-	
3200 State Grants	33,860,534	20,894,255	61.7%	34,963,553	35,241,065	20,093,751	57.0%	33,974,387	33,565,096	19,463,733	58.0%
4300 Direct Federal Grants	898,906	389,630	43.3%	838,490	878,078	512,837	58.4%	1,256,286	15,695,057	499,652	3.2%
4500 Federal Grants Through State	102,834,539	200,497,653	195.0%	160,636,075	465,874,482	65,392,883	14.0%	80,155,499	74,593,805	43,142,869	0.7%
4700 Federal Grants Thru Intermediary	289,917	227,727	78.5%	900,222	1,192,111	549,046	46.1%	757,185	631,688	366,644	6829.8%
4810 Medicaid Reimbursement	4,670,189	1,289,994	27.6%	1,522,724	3,956,069	1,102,690	27.9%	1,895,472	2,048,478	1,181,255	17.9%
5210 Operating Transfers In	1,893,483	91,100	4.8%	1,927,277	1,983,406	1,381,883	69.7%	1,824,621	2,454,264	1,409,563	48.1%
Total Revenues	152,697,491	227,400,469	148.9%	217,051,356	528,577,548	103,904,171	19.7%	123,326,153	133,533,575	68,360,099	51.2%
Non-Operating Funds											
Beginning Balance	(3,596,363)	(3,596,363)	100.0%	11,621,801	11,621,801	11,621,801	100.0%	9,901,763	9,901,763	9,901,763	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	89,027,180	86,152,535	96.8%	124,356,338	109,486,381	65,070,039	59.4%	69,084,359	81,840,472	43,581,030	53.3%
2100 Student Support	6,964,331	10,255,324	147.3%	8,464,057	6,635,746	3,755,463	56.6%	4,406,011	3,244,671	2,515,070	77.5%
2200 Instructional Staff Support	38,244,249	52,178,616	136.4%	40,648,847	372,906,325	18,024,135	4.8%	34,809,119	33,029,655	22,009,235	66.6%
2300 District Administration	152,962	165,738	108.4%	186,644	110,331	69,178	62.7%	79,807	72,873	45,624	62.6%
2400 School Administration	192,065	3,253,123	1693.8%	4,031,316	747,224	281,398	37.7%	505,483	146,680	273,733	186.6%
2500 Business Support	282,150	70,136,977	24858.0%	3,632,430	3,520,629	3,493,431	99.2%	567,898	1,271,209	276,453	21.7%
2600 Plant Operations & Maintenance	1,751,416	6,871,903	392.4%	15,110,242	16,550,157	10,560,059	63.8%	1,064,991	25,700	622,395	2421.8%
2700 Transportation	652,773	6,622,960	1014.6%	3,600,500	646,206	94,415	14.6%	991,357	2,024,350	448,129	22.1%
2900 Other Instruction Support	45,000	18,305	40.7%	22,631	-	15,809		-	-	14,387	
3100 Food Service	5,000	11,081	221.6%	15,338,793	-	-		-	-	-	
3300 Community Services	13,604,046	4,611,297	33.9%	8,343,111	12,255,429	4,788,292	39.1%	7,621,800	9,057,013	4,605,617	50.9%
5200 Operating Transfers Out	2,998,551	22,597,154	753.6%	8,534,611	13,895,047	1,619,469	11.7%	2,475,290	2,933,826	1,540,552	52.5%
Total Expenditures	153,919,723	262,875,012	170.8%	232,269,520	536,753,475	107,771,689	20.1%	121,606,115	133,646,449	75,932,226	56.8%
Ending Fund Balance	(4,818,595)	(39,070,906)		(3,596,363)	3,445,874	7,754,283		11,621,801	9,788,889	2,329,636	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Accounts Receivable	176	Accounts Payable	(152,904)
Due From Other Funds	4,726,161		
		Total Liabilities	(152,904)
Total Assets	4,726,336		
		Fund Balance	
		Beginning Balance	(3,611,908)
		Revenues	(2,242,101)
		Expenditures	1,280,577
		Total Fund Balance	(4,573,432)
		Total Liabilities and Fund Balance	(4,726,336)

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

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,387,659)
Expenditures	4,387,659
Total Fund Balance	-
Total Liabilities and Fund Balance	-

Capital Outlay holds state revenues for facilities renovations and construction. We receive \$100 times our average daily attendance split into two payments.

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	1,260,125	2,036,466	161.6%	1,338,981	1,337,747	724,405	54.2%	3,251,761	3,267,792	2,619,264	80.2%
1900 Local Grants and Contributions	82,046	205,636	250.6%	267,033	267,077	144,308	54.0%	335,699	335,699	263,184	78.4%
Total Revenues	1,342,171	2,242,101	167.1%	1,606,014	1,604,824	868,713	54.1%	3,587,460	3,603,491	2,882,448	80.0%
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	1,172,150	61.0%	1,697,333	5,323,263	782,426	14.7%	2,987,474	6,786,607	2,241,349	33.0%
2600 Plant Operations & Maintenance	108,280	108,428	100.1%	90,689	219,538	19,975	9.1%	43,476	199,822	40,134	20.1%
Total Expenditures	2,029,337	1,280,577	63.1%	1,788,022	5,542,801	802,401	14.5%	3,030,950	6,986,429	2,281,483	32.7%
Ending Fund Balance	2,924,742	4,573,432		3,611,908	(144,061)	3,860,228	-2679.6%	3,793,916	(3,382,938)	600,965	-17.8%
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>26,298,076</u>	Beginning Balance	(155,881)
		Revenues	(42,987,081)
Total Assets	<u><u>26,298,076</u></u>	Expenditures	<u>16,844,886</u>
		Total Fund Balance	<u>(26,298,076)</u>
		Total Liabilities and Fund Balance	<u><u>(26,298,076)</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	95,082,494	Accounts Payable	<u>(3,434,336)</u>
	<u>36,827,527</u>	Total Liabilities	(3,434,336)
Total Assets	<u><u>131,910,021</u></u>		
		Fund Balance	
		Beginning Balance	(83,202,728)
		Revenues	(94,840,636)
		Expenditures	<u>49,567,679</u>
		Total Fund Balance	<u>(128,475,685)</u>
		Total Liabilities and Fund Balance	<u><u>(131,910,021)</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	%		
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%		
100,000	99,364	99.4%	101,917	100,000	98,287	98.3%	101,965	204,000	97,259	47.7%		
-	-		-	-	-		-	-	-			
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%		
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%		
42,555,656	16,844,886	39.6%	47,139,566	41,397,110	21,186,154	51.2%	37,231,568	40,704,000	20,975,745	51.5%		
42,555,656	16,844,886	39.6%	47,139,566	41,397,110	21,186,154	51.2%	37,231,568	40,704,000	20,975,745	51.5%		
155,881	26,298,076		155,881	5,896,420	26,105,664		6,759,572	4,180,415	23,010,689			
-	13,656		47,669	-	44,045		358,668	-	327,816			
-	-		-	1,605,101	-	0.0%	-	-	-			
81,611,938	94,455,551	115.7%	38,324,989	45,093,293	38,324,989	85.0%	60,665,896	50,000,000	-	0.0%		
-	371,429		15,976,541	-	1,500,817		10,149,706	-	4,489,929			
81,611,938	94,840,636	116.2%	54,349,199	46,698,394	39,869,850	85.4%	71,174,270	50,000,000	4,817,745	9.6%		
83,202,728	83,202,728		103,870,057	103,870,057	103,870,057		97,624,465	97,624,465	97,624,465			
82,174,907	45,866,425	55.8%	71,877,850	48,872,732	62,774,720	128.4%	61,667,477	159,721,550	32,368,859	20.3%		
-	471,030		227,900	-	227,900		318,830	-	-			
-	3,230,224		2,910,778	-	2,910,778		2,942,371	-	2,942,371			
82,174,907	49,567,679	60.3%	75,016,528	48,872,732	65,913,397	134.9%	64,928,678	159,721,550	35,311,230	22.1%		
82,639,759	128,475,685		83,202,728	101,695,719	77,826,510		103,870,057	(12,097,085)	67,130,979			

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(32,413,464)
Expenditures	<u>32,413,464</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	3,451,971	Due To Other Funds	(10,326,460)
Accounts Receivable	5,611,499	Accounts Payable	(832,704)
Inventory	2,920,314	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	(95,091,016)
Total Assets	<u><u>47,882,449</u></u>		
		Fund Balance	
		Beginning Balance	53,300,680
		Revenues	(44,908,414)
		Expenditures	<u>38,816,301</u>
		Total Fund Balance	<u>47,208,567</u>
		Total Liabilities and Fund Balance	<u><u>(47,882,449)</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	7,002,771	87.5%	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	24,091,340	46.9%	42,506,147	49,783,010	26,812,287	53.9%	38,456,577	49,334,000	23,742,983	48.1%
Total Revenues	61,330,974	32,413,464	52.9%	55,026,329	62,281,213	35,420,962	56.9%	51,345,486	63,854,000	32,713,673	51.2%
Debt Service Expenditures											
5100 Debt Service	61,330,974	32,413,464	52.9%	55,026,329	62,281,213	35,420,962	56.9%	51,345,486	63,854,000	32,713,673	51.2%
Total Expenditures	61,330,974	32,413,464	52.9%	55,026,329	62,281,213	35,420,962	56.9%	51,345,486	63,854,000	32,713,673	51.2%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	75,000	1,651	2.2%	1,235	180,000	1,150	0.6%	91,665	120,000	82,146	68.5%
1600 Food Sales	3,275,000	414,557	12.7%	29,248	10,950,000	(3,338)	0.0%	2,325,026	4,600,000	2,115,236	46.0%
1900 Local Contributions	42,000	32,025	76.3%	22,959	2,273,000	16,222	0.7%	20,939	50,000	7,962	15.9%
3200 State Grants	500,000	-	0.0%	483,703	530,000	-	0.0%	488,430	530,000	-	0.0%
3900 On-Behalf Payments	-	2,178,661		4,533,955	-	3,084,950		4,516,282	-	8,104,423	
4500 Federal Grants Through State	72,862,715	42,281,520	58.0%	27,255,619	60,005,669	18,176,148	30.3%	48,017,229	66,505,906	45,908,339	69.0%
4950 Donated Commodities	-	-		985,339	-	-		3,218,157	-	-	
5210 Operating Transfers In	-	-		2,920,000	-	-		2,969,452	-	-	
Total Revenues	76,754,715	44,908,414	58.5%	36,232,058	73,938,669	21,275,133	28.8%	61,647,180	71,805,906	56,218,106	78.3%
Non-Operating Funds											
Beginning Balance	(53,300,680)	(53,300,680)	100.0%	(40,616,242)	(40,616,242)	(40,616,242)	100.0%	(24,635,772)	(24,635,772)	(24,635,772)	100.0%
Food Service Expenditures											
3100 Food Service Operation	72,470,002	36,069,533	49.8%	45,114,812	75,601,522	22,143,615	29.3%	73,547,976	102,516,150	43,759,405	42.7%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,090,000	2,746,768	67.2%	3,801,684	4,062,000	2,093,812	51.5%	4,079,674	3,840,000	2,816,648	
Total Expenditures	76,560,002	38,816,301	50.7%	48,916,496	79,663,522	24,237,427	30.4%	77,627,650	106,356,150	46,576,054	43.8%
Ending Fund Balance	(53,105,967)	(47,208,567)		(53,300,680)	(46,341,094)	(43,578,536)		(40,616,242)	(59,186,016)	(14,993,720)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>631,252</u>	Accounts Payable	<u>(4,742)</u>
Total Assets	<u><u>631,252</u></u>	Total Liabilities	(4,742)
		Fund Balance	
		Beginning Balance	(579,218)
		Revenues	(89,997)
		Expenditures	<u>42,705</u>
		Total Fund Balance	<u>(626,510)</u>
		Total Liabilities and Fund Balance	<u><u>(631,252)</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	89,997	113.5%	3,397	290,000	600	0.2%	134,664	18,181	112,525	618.9%
3900 On-Behalf Payments	-	-		-	-	21,032		30,087	-	18,273	
Total Revenues	81,081	89,997	111.0%	3,397	290,000	21,632	7.5%	164,818	18,181	130,848	719.7%
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	42,705	6.5%	(39,665)	904,410	39,212	4.3%	130,385	600,562	87,613	14.6%
Total Expenditures	660,369	42,705	6.5%	(39,665)	904,410	39,212	4.3%	130,385	600,562	87,613	14.6%
Ending Fund Balance	(70)	626,510		579,218	(78,254)	518,577		536,156	(80,658)	544,958	

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	52,465	Unfunded Pension Liability	(3,594)
Deferred Outflows - Pension Contributions	<u>844</u>	Deferred Inflows - Pension Investments	<u>(317)</u>
Total Assets	<u><u>53,309</u></u>	Total Liabilities	(3,911)
		Fund Balance	
		Beginning Balance	(57,664)
		Revenues	(4,300)
		Expenditures	<u>12,566</u>
		Total Fund Balance	<u>(49,398)</u>
		Total Liabilities and Fund Balance	<u><u>(53,309)</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	%	
15,033	-	0.0%	6,993	15,033	1,770	11.8%	24,415	23,639	19,810	83.8%	
4,211	4,211	100.0%	-	-	-		27,440	27,440	24,800	90.4%	
-	89		129	-	1,963		2,870	-	-		
95,000	-	0.0%	74,842	95,000	-	0.0%	92,922	95,000	-	0.0%	
114,244	4,300	3.8%	81,964	110,033	3,733	3.4%	147,647	146,079	44,610	30.5%	
57,664	57,664	100.0%	51,650	51,650	51,650	100.0%	61,233	61,233	61,233	100.0%	
117,250	2,395	2.0%	75,022	95,130	75,000	78.8%	107,919	109,352	106,818	97.7%	
33,377	-	0.0%	-	51,308	-	0.0%	18,328	69,636	18,328	26.3%	
24,348	10,171	41.8%	928	24,448	3,651	14.9%	30,983	24,953	13,295	53.3%	
174,975	12,566	7.2%	75,950	170,886	78,651	46.0%	157,230	203,941	138,441	67.9%	
(3,067)	49,398		57,664	(9,203)	(23,268)		51,650	3,371	(32,598)		

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	338,016	Due To Other Funds	(6,227)
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>372,458</u></u>	Total Liabilities	(166,833)
		Fund Balance	
		Beginning Balance	(166,913)
		Revenues	(99,626)
		Expenditures	<u>60,914</u>
		Total Fund Balance	<u>(205,625)</u>
		Total Liabilities and Fund Balance	<u><u>(372,458)</u></u>

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

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	94	107	114.0%	256	256	195	76.2%	3,527	3,527	3,224	91.4%
1800 Daycare Fees	86,316	89,991	104.3%	85,646	85,646	71,053	83.0%	135,334	135,334	107,036	79.1%
3900 On-Behalf Payments	-	9,527		13,853	-	14,373		21,017	-	-	
Total Revenues	86,410	99,626	115.3%	99,755	85,902	85,621	99.7%	159,878	138,862	110,261	79.4%
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	374,488	55,914	14.9%	170,976	381,848	63,380	16.6%	204,938	408,669	69,460	17.0%
5200 Operating Transfers Out	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%
Total Expenditures	379,488	60,914	16.1%	175,976	386,848	68,380	17.7%	209,938	413,839	74,460	18.0%
Ending Fund Balance	(126,165)	205,625		166,913	(57,812)	260,375		243,134	18,217	328,995	

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	481,159	Accounts Payable	(8,835)
Accounts Receivable	12,084	Unfunded Pension Liabilities	(20,631)
Deferred Outflows - Pension Contributions	<u>4,849</u>	Deferred Inflows - Pension Investments	<u>(8,562)</u>
Total Assets	<u><u>498,092</u></u>	Total Liabilities	(38,028)
		Fund Balance	
		Beginning Balance	(357,290)
		Revenues	(144,170)
		Expenditures	<u>41,396</u>
		Total Fund Balance	<u>(460,064)</u>
		Total Liabilities and Fund Balance	<u><u>(498,092)</u></u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	571,369	Beginning Balance	(2,278,942)
Investments	<u>1,699,425</u>	Revenues	(254,707)
		Expenditures	<u>262,855</u>
Total Assets	<u><u>2,270,794</u></u>	Total Fund Balance	<u>(2,270,794)</u>
		Total Liabilities and Fund Balance	<u><u>(2,270,794)</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	117,424	120,138	102.3%	63,541	56,654	39,604	69.9%	527,420	506,076	492,090	97.2%
3900 On-Behalf Payments	-	24,032		35,129	-	5,047		103,227	-	199,915	
Total Revenues	117,424	144,170	122.8%	98,670	56,654	44,652	78.8%	630,647	506,076	692,006	136.7%
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	286,729	41,396	14.4%	(648,751)	246,298	47,728	19.4%	602,859	667,932	526,788	78.9%
2200 Instructional Staff Support	5,000	-	0.0%	-	-	-		-	-	-	
Total Expenditures	291,729	41,396	14.2%	(648,751)	246,298	47,728	19.4%	602,859	667,932	526,788	78.9%
Ending Fund Balance	182,985	460,064		357,290	(579,775)	(393,207)		(390,131)	(579,775)	(252,701)	
Trust Funds											
Trust Revenues											
1500 Interest Income	45,175	45,175	100.0%	421,125	437,310	276,879	63.3%	(82,100)	1,902	1,207	63.4%
1900 Local Contributions	219,363	209,532	95.5%	198,749	196,720	105,686	53.7%	377,564	1,407,635	391,410	27.8%
Total Revenues	264,538	254,707	96.3%	619,874	634,031	382,565	60.3%	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	2,543,480	262,855	10.3%	330,605	1,823,558	185,583	10.2%	637,641	1,486,610	591,717	39.8%
Total Expenditures	2,543,480	262,855	10.3%	330,605	1,823,558	185,583	10.2%	637,641	1,486,610	591,717	39.8%
Ending Fund Balance	-	2,270,794		2,278,942	800,146	2,186,656		1,989,673	2,254,776	2,132,749	