

Monthly Financial Report  
Through March 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	%
<b>All Funds Revenues</b>											
Local Sources											
Property Taxes	582,691,848	551,858,450	94.7%	530,248,112	525,408,458	526,036,473	100.1%	502,604,410	510,274,442	497,421,780	97.5%
Occupational Taxes	173,780,000	113,541,682	65.3%	176,787,809	165,848,315	102,998,355	62.1%	156,348,315	174,043,000	96,534,374	55.5%
Other Taxes	70,145,196	47,609,363	67.9%	63,516,855	56,269,662	42,945,821	76.3%	54,014,453	59,156,507	40,099,601	67.8%
Local Grants	8,538,219	4,557,294	53.4%	3,962,259	7,327,343	2,560,610	34.9%	4,143,024	8,735,515	3,097,947	35.5%
State Sources											
SEEK Program	222,822,000	168,037,737	75.4%	222,845,314	210,091,160	161,306,688	76.8%	225,684,013	232,487,382	170,886,777	73.5%
Other State Revenues	366,584,903	281,614,643	76.8%	372,724,465	364,090,117	278,911,636	76.6%	369,660,335	343,379,919	262,777,128	76.5%
KSFCC Allocation	8,000,000	7,002,771	87.5%	9,878,203	9,878,203	8,068,936	81.7%	10,257,913	11,900,000	8,436,280	70.9%
Federal Grants	183,557,266	247,143,331	134.6%	194,780,448	534,526,418	98,291,830	18.4%	137,930,824	155,852,459	97,760,770	62.7%
Interest	391,363	273,527	69.9%	752,643	1,718,963	1,155,985	67.2%	4,799,457	5,148,031	2,927,197	56.9%
Other Sources	151,536,642	151,747,624	100.1%	121,010,935	124,935,376	75,844,911	60.7%	132,193,786	121,361,212	46,940,684	38.7%
<b>Total Revenues</b>	<b>1,768,047,438</b>	<b>1,573,386,421</b>	<b>89.0%</b>	<b>1,696,507,043</b>	<b>2,000,094,015</b>	<b>1,298,121,244</b>	<b>64.9%</b>	<b>1,597,636,530</b>	<b>1,622,338,467</b>	<b>1,226,882,537</b>	<b>75.6%</b>
<b>Non-Operating Funds</b>											
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%
<b>All Funds Expenditures</b>											
1100 Instruction	848,771,809	608,822,560	71.7%	823,976,011	898,098,532	579,946,312	64.6%	774,344,474	794,873,734	565,136,726	71.1%
2100 Student Support	90,999,247	68,994,963	75.8%	87,150,824	106,551,100	59,167,089	55.5%	76,476,936	75,980,450	52,971,779	69.7%
2200 Instructional Staff Support	302,724,021	143,603,465	47.4%	149,861,810	421,396,740	97,747,740	23.2%	150,445,455	172,465,343	104,514,956	60.6%
2300 District Administration	9,003,980	5,623,675	62.5%	7,417,506	9,086,245	5,071,778	55.8%	7,507,701	7,264,484	5,254,359	72.3%
2400 School Administration	133,906,228	87,273,993	65.2%	118,604,249	125,617,058	82,295,640	65.5%	115,535,838	117,476,731	83,661,557	71.2%
2500 Business Support	149,287,258	105,113,864	70.4%	46,446,098	58,363,987	30,666,129	52.5%	52,348,395	66,602,596	32,676,471	49.1%
2600 Plant Operations & Maintenance	156,375,352	92,674,720	59.3%	110,961,638	148,052,767	76,487,261	51.7%	116,147,008	134,879,946	83,746,011	62.1%
2700 Transportation	101,393,785	58,795,162	58.0%	68,093,453	78,833,174	47,220,003	59.9%	85,480,460	93,685,077	66,603,315	71.1%
2900 Other Instruction Support	45,000	18,305	40.7%	22,631	-	19,137		-	-	16,041	
3100 Food Service	72,603,608	41,642,014	57.4%	60,559,181	75,680,864	26,528,646	35.1%	73,668,458	102,794,835	55,830,142	54.3%
3200 Daycare Operations	676,344	49,828	7.4%	(39,665)	904,410	44,272	4.9%	130,385	600,562	99,479	16.6%
3300 Community Services	19,377,324	7,776,348	40.1%	11,162,405	17,413,345	7,595,960	43.6%	11,341,429	12,228,651	2,804,667	22.9%
4600 Site Improvement	83,549,206	52,607,474	63.0%	73,247,113	48,610,611	63,729,274	131.1%	63,115,947	51,494,431	35,259,590	68.5%
5100 Debt Service	61,330,974	34,204,009	55.8%	55,254,229	62,281,213	37,118,901	59.6%	51,664,316	63,854,000	36,368,894	57.0%
5200 Operating Transfers Out	120,721,816	52,388,958	43.4%	77,476,393	69,528,859	34,613,400	49.8%	61,791,685	58,182,792	39,236,540	67.4%
5300 Contingency	105,861,356	-	0.0%	-	35,905,144	-	0.0%	-	57,421,141	-	0.0%
<b>Total Expenditures</b>	<b>2,256,627,308</b>	<b>1,359,589,336</b>	<b>60.2%</b>	<b>1,690,193,876</b>	<b>2,156,324,047</b>	<b>1,148,251,543</b>	<b>53.3%</b>	<b>1,639,998,487</b>	<b>1,809,804,771</b>	<b>1,164,180,525</b>	<b>64.3%</b>
<b>Ending Fund Balance</b>	<b>(299,759,573)</b>	<b>402,617,382</b>		<b>188,820,297</b>	<b>26,277,098</b>	<b>332,376,832</b>		<b>182,507,130</b>	<b>37,402,783</b>	<b>287,571,098</b>	

As of March 31, 2022

### General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	519,108,120	Due To Other Funds	(182,386,727)
Investments	5,340,450	Accounts Payable	(2,965,488)
Accounts Receivable	35,935	Accrued Expenditures	(88,222,148)
Due From Other Funds	172,261,146	Tax Rate Court Case Escrow	(74,377,449)
Inventory	<u>5,126,161</u>		
<b>Total Assets</b>	<b><u><u>701,871,812</u></u></b>	<b>Total Liabilities</b>	<b>(347,951,810)</b>
		Fund Balance	
		Beginning Balance	(155,306,796)
		Revenues	(1,116,133,220)
		Expenditures	<u>917,521,014</u>
		<b>Total Fund Balance</b>	<b><u>(353,919,002)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u>(701,870,812)</u></b>

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	%
<b>General Fund Revenues</b>											
1111 Real Estate Taxes	540,236,192	508,970,733	94.2%	489,814,154	484,974,500	485,602,515	100.1%	462,895,650	469,774,442	457,713,020	97.4%
1115 Delinquent Property Taxes	5,000,000	3,440,153	68.8%	5,409,554	5,000,000	3,246,582	64.9%	4,001,458	5,200,000	2,862,762	55.1%
1117 Motor Vehicle Taxes	31,548,202	21,768,024	69.0%	34,082,938	29,101,954	19,997,274	68.7%	28,716,415	31,360,593	19,169,482	61.1%
1119 Franchise Taxes	24,085,994	17,194,693	71.4%	14,513,682	13,837,708	14,513,682	104.9%	13,380,801	13,905,914	13,380,801	96.2%
1131 Occupational License Taxes	173,780,000	113,541,682	65.3%	176,787,809	165,848,315	102,998,355	62.1%	156,348,315	174,043,000	96,534,374	55.5%
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	171,431	35.5%	483,205	495,000	67,294	13.6%	494,442	507,500	227,436	44.8%
1510 Interest Income	270,000	248,035	91.9%	270,209	1,100,000	765,065	69.6%	4,395,350	5,000,000	2,470,567	49.4%
1900 Other Local Revenues	4,521,000	1,484,299	32.8%	4,798,105	4,556,000	1,706,169	37.4%	4,563,988	4,503,000	1,536,398	34.1%
3111 State SEEK Revenues	222,822,000	168,037,737	75.4%	210,091,160	210,091,160	161,306,688	76.8%	225,684,013	232,487,382	170,886,777	73.5%
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	1,070,806	64.2%	1,818,326	1,800,000	1,059,853	58.9%	1,806,283	1,796,000	1,052,223	58.6%
3900 On-Behalf Payments	321,669,808	249,663,406	77.6%	322,405,832	319,502,121	247,283,740	77.4%	320,133,152	298,211,921	227,265,057	76.2%
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	25,335,729	380.4%	12,336,296	6,431,602	4,231,262	65.8%	6,554,964	6,166,689	4,564,875	74.0%
<b>Total Revenues</b>	<b>1,342,284,879</b>	<b>1,116,133,220</b>	<b>83.2%</b>	<b>1,282,370,209</b>	<b>1,251,091,860</b>	<b>1,047,971,180</b>	<b>83.8%</b>	<b>1,236,914,459</b>	<b>1,251,671,441</b>	<b>1,002,357,071</b>	<b>80.1%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>155,306,796</b>	<b>155,306,796</b>		<b>94,647,544</b>	<b>94,647,544</b>	<b>94,647,544</b>		<b>131,790,729</b>	<b>131,790,729</b>	<b>131,790,729</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>General Fund Expenditures</b>												
<b>Instruction (Teachers, Classroom Activities &amp; Supplies, Textbooks)</b>												
0100	Salaries	475,819,607	314,368,492	66.1%	440,831,936	448,248,923	313,316,701	69.9%	445,037,645	445,248,514	325,268,756	73.1%
0200	Employee Benefits	247,504,551	184,587,513	74.6%	244,393,189	249,226,303	183,648,743	73.7%	244,182,863	236,841,221	173,695,974	73.3%
0300	Professional/Technical Services	256,735	60,433	23.5%	149,784	284,006	74,772	26.3%	252,959	456,594	217,346	47.6%
0400	Property Services	1,388,377	355,120	25.6%	367,918	756,654	237,031	31.3%	347,660	499,797	288,756	57.8%
0500	Other Purchased Services	1,037,557	231,589	22.3%	90,319	591,868	54,948	9.3%	421,158	654,408	366,868	56.1%
0600	Supplies	25,111,098	6,605,460	26.3%	5,698,266	20,877,715	5,443,137	26.1%	5,376,111	16,261,389	6,784,257	41.7%
0700	Property	5,407,891	2,186,247	40.4%	6,524,595	7,442,473	3,018,715	40.6%	5,488,614	6,870,937	4,676,024	68.1%
0800	Miscellaneous	1,086,955	367,575	33.8%	440,062	796,464	378,613	47.5%	454,853	527,457	429,379	81.4%
<b>1100</b>	<b>Instruction</b>	<b>757,612,771</b>	<b>508,762,429</b>	<b>67.2%</b>	<b>698,496,069</b>	<b>728,224,408</b>	<b>506,172,660</b>	<b>69.5%</b>	<b>701,561,863</b>	<b>707,360,317</b>	<b>511,727,359</b>	<b>72.3%</b>
<b>Student Support (Attendance, Guidance, Health)</b>												
0100	Salaries	53,193,166	35,087,744	66.0%	49,084,809	51,563,891	34,649,902	67.2%	45,175,457	47,281,565	32,258,710	68.2%
0200	Employee Benefits	27,565,022	20,819,297	75.5%	27,212,230	25,485,585	19,007,891	74.6%	24,954,539	22,083,470	16,165,707	73.2%
0300	Professional/Technical Services	2,122,930	746,785	35.2%	1,842,645	2,076,085	908,726	43.8%	1,325,518	1,675,320	1,226,814	73.2%
0400	Property Services	17,133	562	3.3%	3,803	16,012	1,796	11.2%	4,931	10,554	2,949	27.9%
0500	Other Purchased Services	143,895	39,326	27.3%	43,496	92,481	28,239	30.5%	105,044	126,058	98,739	78.3%
0600	Supplies	529,777	179,311	33.8%	287,524	592,369	195,120	32.9%	238,868	503,839	182,310	36.2%
0700	Property	150,108	121,892	81.2%	108,537	212,446	62,416	29.4%	109,434	149,118	72,168	48.4%
0800	Miscellaneous	311,472	22,744	7.3%	103,723	208,147	45,012	21.6%	157,134	198,792	116,838	58.8%
<b>2100</b>	<b>Student Support</b>	<b>84,033,504</b>	<b>57,017,661</b>	<b>67.9%</b>	<b>78,686,767</b>	<b>80,247,016</b>	<b>54,899,102</b>	<b>68.4%</b>	<b>72,070,925</b>	<b>72,028,715</b>	<b>50,124,235</b>	<b>69.6%</b>
<b>Instructional Staff Support (Professional Development, Goal Clarity Coaches)</b>												
0100	Salaries	75,228,496	47,218,973	62.8%	66,943,724	71,956,456	46,688,097	64.9%	68,457,911	78,272,744	48,881,172	62.4%
0200	Employee Benefits	37,662,422	27,977,478	74.3%	36,977,781	37,787,020	28,081,422	74.3%	37,294,825	37,493,389	24,108,694	64.3%
0300	Professional/Technical Services	8,448,389	6,015,630	71.2%	782,866	3,548,643	449,424	12.7%	2,147,938	3,743,972	1,525,333	40.7%
0400	Property Services	619,012	255,052	41.2%	152,289	293,675	102,597	34.9%	245,569	306,301	219,851	71.8%
0500	Other Purchased Services	401,113	143,809	35.9%	86,596	370,292	44,409	12.0%	325,992	557,711	303,275	54.4%
0600	Supplies	3,500,647	2,196,307	62.7%	760,744	4,048,155	(57,291)	-1.4%	3,866,147	4,069,783	2,671,952	65.7%
0700	Property	4,047,971	2,474,591	61.1%	3,233,568	11,736,565	1,452,638	12.4%	2,996,055	4,550,618	1,789,954	39.3%
0800	Miscellaneous	132,522	43,306	32.7%	104,419	151,757	38,179	25.2%	78,633	153,485	58,596	38.2%
<b>2200</b>	<b>Instructional Staff Support</b>	<b>130,040,573</b>	<b>86,325,146</b>	<b>66.4%</b>	<b>109,041,987</b>	<b>129,892,564</b>	<b>76,799,476</b>	<b>59.1%</b>	<b>115,413,070</b>	<b>129,148,003</b>	<b>79,558,826</b>	<b>61.6%</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>District Administration (Superintendent, Board)</b>												
0100	Salaries	5,027,278	2,873,794	57.2%	4,005,848	4,903,044	2,620,682	53.5%	4,051,375	4,040,293	2,780,453	68.8%
0200	Employee Benefits	2,137,532	1,628,685	76.2%	2,113,113	2,090,747	1,589,052	76.0%	2,110,264	1,299,003	1,376,385	106.0%
0300	Professional/Technical Services	1,217,330	706,959	58.1%	848,989	1,589,313	582,700	36.7%	954,490	1,304,214	762,542	58.5%
0400	Property Services	3,000	436	14.5%	1,460	1,500	(540)	-36.0%	5,610	10,985	5,385	49.0%
0500	Other Purchased Services	224,100	73,490	32.8%	71,487	103,789	54,783	52.8%	126,338	292,215	105,753	36.2%
0600	Supplies	105,406	54,209	51.4%	42,846	131,433	23,412	17.8%	60,493	115,725	54,575	47.2%
0700	Property	33,867	23,273	68.7%	35,832	70,075	30,410	43.4%	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%
<b>2300</b>	<b>District Administration</b>	<b>8,851,018</b>	<b>5,448,605</b>	<b>61.6%</b>	<b>7,230,862</b>	<b>9,013,372</b>	<b>4,996,185</b>	<b>55.4%</b>	<b>7,427,894</b>	<b>7,233,935</b>	<b>5,197,534</b>	<b>71.8%</b>
<b>School Administration (Principal's Office)</b>												
0100	Salaries	73,994,699	50,709,962	68.5%	71,397,890	75,359,925	50,810,762	67.4%	71,848,371	73,561,401	52,144,036	70.9%
0200	Employee Benefits	38,514,018	28,594,625	74.2%	37,924,562	38,231,584	27,823,964	72.8%	37,682,223	32,628,251	26,602,665	81.5%
0300	Professional/Technical Services	406,744	130,958	32.2%	230,130	519,526	149,475	28.8%	354,953	573,619	279,669	48.8%
0400	Property Services	1,290,466	498,004	38.6%	400,526	739,085	233,233	31.6%	345,689	628,606	318,708	50.7%
0500	Other Purchased Services	965,247	575,752	59.6%	739,158	1,054,216	591,307	56.1%	822,681	1,063,914	733,029	68.9%
0600	Supplies	5,558,321	1,391,937	25.0%	1,833,430	6,037,926	1,222,688	20.3%	2,132,522	5,917,974	1,959,811	33.1%
0700	Property	3,222,647	1,609,849	50.0%	2,022,429	3,466,858	1,133,519	32.7%	1,808,502	2,852,784	1,281,732	44.9%
0800	Miscellaneous	58,003	20,477	35.3%	24,808	61,258	10,451	17.1%	35,414	71,029	34,465	48.5%
<b>2400</b>	<b>School Administration</b>	<b>124,010,145</b>	<b>83,531,564</b>	<b>67.4%</b>	<b>114,572,933</b>	<b>125,470,378</b>	<b>81,975,399</b>	<b>65.3%</b>	<b>115,030,355</b>	<b>117,297,577</b>	<b>83,354,116</b>	<b>71.1%</b>
<b>Business Support (Finance, Human Resources, IT)</b>												
0100	Salaries	24,387,716	15,553,413	63.8%	23,034,354	23,292,158	15,817,998	67.9%	22,500,678	24,053,346	15,465,315	64.3%
0200	Employee Benefits	13,998,504	10,687,526	76.3%	14,503,309	15,188,779	10,534,011	69.4%	14,217,788	14,570,355	9,993,262	68.6%
0300	Professional/Technical Services	4,012,124	2,379,368	59.3%	1,694,124	2,968,464	1,236,879	41.7%	1,317,983	1,956,605	955,103	48.8%
0400	Property Services	880,361	417,214	47.4%	210,228	626,892	(63,421)	-10.1%	(193,137)	584,953	(269,084)	-46.0%
0500	Other Purchased Services	6,155,092	3,534,163	57.4%	(79,362)	4,954,029	(889,291)	-18.0%	5,274,420	5,329,586	2,544,938	47.8%
0600	Supplies	2,974,580	1,643,570	55.3%	2,168,840	3,272,653	917,007	28.0%	3,932,858	3,005,241	2,163,904	72.0%
0700	Property	2,859,797	725,814	25.4%	1,077,543	4,163,670	(427,794)	-10.3%	4,377,126	15,014,847	1,303,727	8.7%
0800	Miscellaneous	218,279	14,322	6.6%	204,632	222,058	29,274	13.2%	352,781	398,903	184,240	46.2%
<b>2500</b>	<b>Business Support</b>	<b>55,486,453</b>	<b>34,955,389</b>	<b>63.0%</b>	<b>42,813,668</b>	<b>54,688,705</b>	<b>27,154,663</b>	<b>49.7%</b>	<b>51,780,497</b>	<b>64,913,835</b>	<b>32,341,405</b>	<b>49.8%</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	57,831,440	34,475,650	59.6%	46,952,382	51,730,814	32,203,365	62.3%	48,205,952	54,109,964	33,761,039	62.4%
0200	Employee Benefits	24,772,318	17,846,053	72.0%	23,095,329	25,896,945	16,408,711	63.4%	23,742,199	26,178,901	16,737,329	63.9%
0300	Professional/Technical Services	942,343	344,973	36.6%	143,715	436,719	93,268	21.4%	617,499	969,103	582,441	60.1%
0400	Property Services	26,011,794	10,253,204	39.4%	11,310,040	22,110,758	7,468,041	33.8%	18,223,471	24,588,377	12,990,164	52.8%
0500	Other Purchased Services	1,899,092	750,619	39.5%	(2,231,109)	1,660,612	(336,186)	-20.2%	(370,945)	1,704,813	(764,300)	-44.8%
0600	Supplies	26,893,736	18,595,322	69.1%	14,143,301	22,834,367	8,107,912	35.5%	22,491,993	23,705,144	17,818,524	75.2%
0700	Property	4,251,839	2,641,550	62.1%	2,231,076	4,373,328	1,455,224	33.3%	2,009,372	3,267,570	1,740,641	53.3%
0800	Miscellaneous	207,465	133,188	64.2%	115,973	141,350	84,709	59.9%	119,000	155,178	110,135	71.0%
<b>2600</b>	<b>Plant Operations &amp; Maintenance</b>	<b>142,810,027</b>	<b>85,040,559</b>	<b>59.5%</b>	<b>95,760,707</b>	<b>129,184,894</b>	<b>65,485,046</b>	<b>50.7%</b>	<b>115,038,541</b>	<b>134,679,051</b>	<b>82,975,972</b>	<b>61.6%</b>
<b>Transportation (Buses, Student Activity Buses)</b>												
0100	Salaries	43,930,870	27,349,294	62.3%	34,947,176	35,763,795	24,220,304	67.7%	45,230,780	47,816,244	33,979,812	71.1%
0200	Employee Benefits	18,515,362	13,326,542	72.0%	17,619,724	20,793,205	13,029,644	62.7%	22,876,194	19,033,354	16,204,148	85.1%
0300	Professional/Technical Services	147,898	44,835	30.3%	(13,146)	126,933	48,566	38.3%	(457,659)	133,326	(155,967)	-117.0%
0400	Property Services	86,794	40,863	47.1%	45,023	84,158	42,041	50.0%	56,620	106,711	51,041	47.8%
0500	Other Purchased Services	5,739,373	3,946,525	68.8%	3,539,763	3,998,595	3,192,521	79.8%	3,270,492	3,140,868	2,735,020	87.1%
0600	Supplies	8,594,187	5,439,768	63.3%	3,791,381	8,697,876	2,494,048	28.7%	7,632,641	8,971,737	7,389,951	82.4%
0700	Property	5,185,422	1,122,686	21.7%	4,513,342	5,502,300	4,067,697	73.9%	5,826,230	10,759,735	5,849,945	54.4%
0800	Miscellaneous	354,743	49,910	14.1%	49,690	131,092	30,766	23.5%	53,805	91,115	48,326	53.0%
<b>2700</b>	<b>Transportation</b>	<b>82,554,649</b>	<b>51,320,422</b>	<b>62.2%</b>	<b>64,492,953</b>	<b>75,097,956</b>	<b>47,125,588</b>	<b>62.8%</b>	<b>84,489,103</b>	<b>90,053,089</b>	<b>66,102,275</b>	<b>73.4%</b>
<b>Food Service (School Cafeteria Operation)</b>												
0100	Salaries	70,632	47,900	67.8%	70,632	70,133	48,171	68.7%	65,487	70,133	-	0.0%
0200	Employee Benefits	34,974	17,806	50.9%	34,944	9,210	16,942	184.0%	32,149	-	15,195	
0800	Miscellaneous	23,000	-		-	-	-		22,846	-	-	
<b>3100</b>	<b>Food Service</b>	<b>128,606</b>	<b>65,706</b>	<b>51.1%</b>	<b>105,576</b>	<b>79,343</b>	<b>65,113</b>	<b>82.1%</b>	<b>120,482</b>	<b>70,133</b>	<b>15,195</b>	<b>21.7%</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	2,100,358	1,345,105	64.0%	1,434,429	2,082,724	1,112,436	53.4%	1,920,453	2,493,276	1,415,920	56.8%
0200 Employee Benefits	1,040,842	780,013	74.9%	1,034,210	1,098,292	833,733	75.9%	1,100,455	1,095,632	752,103	68.6%
0300 Professional/Technical Services	14,001	2,775	19.8%	369	5,369	369	6.9%	9,455	13,926	3,121	22.4%
0400 Property Services	770	93	12.0%	1,575	3,575	-	0.0%	1,890	3,890	1,890	48.6%
0500 Other Purchased Services	8,402	2,020	24.0%	955	1,784	796	44.6%	5,951	10,223	5,060	49.5%
0600 Supplies	10,852	1,883	17.4%	3,775	16,291	3,169	19.5%	7,357	16,535	7,281	44.0%
0700 Property	14,484	11,644	80.4%	8,668	27,647	5,610	20.3%	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	1,001	9.4%
<b>3300 Community Services</b>	<b>3,191,709</b>	<b>2,144,115</b>	<b>67.2%</b>	<b>2,487,761</b>	<b>3,247,462</b>	<b>1,956,113</b>	<b>60.2%</b>	<b>3,051,005</b>	<b>3,655,207</b>	<b>2,188,642</b>	<b>59.9%</b>
<b>Architectural &amp; Engineering (District Supervising Architects)</b>											
0100 Salaries	895,407	617,006	68.9%	881,842	888,033	596,922	67.2%	895,975	898,471	617,420	68.7%
0200 Employee Benefits	439,456	345,513	78.6%	454,880	452,732	342,481	75.6%	458,260	342,251	268,376	78.4%
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	971	104	10.8%	392	1,131	46	4.1%	453	1,982	359	18.1%
0500 Other Purchased Services	13,367	6,432	48.1%	5,807	12,600	3,702	29.4%	5,150	13,300	4,435	33.3%
0600 Supplies	16,257	8,046	49.5%	12,596	22,634	6,960	30.7%	14,444	17,766	12,098	68.1%
0700 Property	4,091	1,996	48.8%	10,208	11,859	905	7.6%	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%
<b>4300 Architectural &amp; Engineering</b>	<b>1,374,299</b>	<b>981,118</b>	<b>71.4%</b>	<b>1,369,263</b>	<b>1,393,775</b>	<b>954,554</b>	<b>68.5%</b>	<b>1,448,470</b>	<b>1,494,431</b>	<b>971,970</b>	<b>65.0%</b>
<b>5200 Operating Transfers Out</b>	<b>1,996,100</b>	<b>1,928,300</b>	<b>96.6%</b>	<b>6,652,411</b>	<b>1,787,632</b>	<b>1,376,883</b>	<b>77.0%</b>	<b>6,625,439</b>	<b>2,005,125</b>	<b>1,404,563</b>	<b>70.0%</b>
<b>5300 Contingency</b>	<b>105,861,356</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>1,497,951,210</b>	<b>917,521,014</b>	<b>61.3%</b>	<b>1,221,710,957</b>	<b>1,374,232,647</b>	<b>868,960,782</b>	<b>63.2%</b>	<b>1,274,057,644</b>	<b>1,387,360,557</b>	<b>915,962,093</b>	<b>66.0%</b>
<b>Ending Fund Balance</b>	<b>(359,535)</b>	<b>353,919,002</b>		<b>155,306,796</b>	<b>(28,493,243)</b>	<b>273,657,942</b>		<b>94,647,544</b>	<b>(3,898,387)</b>	<b>218,185,707</b>	

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	91,325,464	Accounts Payable	(13,034,750)
Accounts Receivable	<u>326,878</u>	Due To Other Funds	<u>(134,035,238)</u>
<b>Total Assets</b>	<b><u><u>91,652,341</u></u></b>	<b>Total Liabilities</b>	<b>(147,069,988)</b>
		Fund Balance	
		Beginning Balance	3,596,363
		Revenues	(232,827,379)
		Expenditures	<u>284,648,663</u>
		<b>Total Fund Balance</b>	<b><u>55,417,647</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(91,652,341)</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	1,081	1,440	133.2%	12,149	1,397	8,639	618.4%	32,347	22,602	22,602	100.0%
1700 Student Fees	12,032	150	1.2%	235	68,383	235	0.3%	595	15,618	595	3.8%
1900 Local Grants and Contributions	8,236,810	4,139,305	50.3%	3,496,477	6,863,546	2,290,249	33.4%	3,429,761	6,992,181	2,390,008	34.2%
3111 State SEEK Revenues	-	-		12,754,154	12,754,154	12,754,154	100.0%	-	-	-	
3200 State Grants	33,860,534	23,874,835	70.5%	34,963,553	33,565,096	22,806,963	67.9%	33,974,387	34,178,817	20,578,097	60.2%
4300 Direct Federal Grants	898,906	457,911	50.9%	838,490	878,087	558,497	63.6%	1,256,286	858,215	800,391	93.3%
4500 Federal Grants Through State	102,834,539	200,763,239	195.2%	160,636,075	465,874,482	73,791,574	15.8%	80,155,499	81,446,118	50,286,660	1.0%
4700 Federal Grants Thru Intermediary	290,917	227,727	78.3%	900,222	1,192,111	586,362	49.2%	757,185	664,528	447,547	7567.3%
4810 Medicaid Reimbursement	4,670,189	1,429,471	30.6%	1,522,724	3,956,069	1,211,636	30.6%	1,895,472	3,757,692	1,215,371	11.9%
5210 Operating Transfers In	1,893,483	1,933,300	102.1%	1,927,277	1,983,406	1,381,883	69.7%	1,824,621	1,915,125	1,409,563	63.5%
<b>Total Revenues</b>	<b>152,698,491</b>	<b>232,827,379</b>	<b>152.5%</b>	<b>217,051,356</b>	<b>527,136,731</b>	<b>115,390,193</b>	<b>21.9%</b>	<b>123,326,153</b>	<b>129,850,896</b>	<b>77,150,835</b>	<b>59.4%</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	88,824,067	98,415,178	110.8%	124,356,338	164,209,433	72,564,958	44.2%	69,084,359	79,949,356	50,142,304	62.7%
2100 Student Support	6,965,743	11,977,302	171.9%	8,464,057	26,304,084	4,267,987	16.2%	4,406,011	3,951,735	2,847,544	72.1%
2200 Instructional Staff Support	172,265,275	57,211,302	33.2%	40,648,847	291,071,020	20,874,004	7.2%	34,809,119	42,839,035	24,857,729	58.0%
2300 District Administration	152,962	175,070	114.5%	186,644	72,873	75,593	103.7%	79,807	30,549	56,825	186.0%
2400 School Administration	9,896,083	3,742,429	37.8%	4,031,316	146,680	320,242	218.3%	505,483	179,154	307,440	171.6%
2500 Business Support	93,800,805	70,158,475	74.8%	3,632,430	3,675,282	3,511,466	95.5%	567,898	1,688,761	335,066	19.8%
2600 Plant Operations & Maintenance	13,457,045	7,525,486	55.9%	15,110,242	18,648,335	10,970,096	58.8%	1,064,991	1,074	729,715	67967.1%
2700 Transportation	18,839,136	7,474,740	39.7%	3,600,500	3,735,218	94,415	2.5%	991,357	3,631,988	501,040	13.8%
2900 Other Instruction Support	45,000	18,305	40.7%	22,631	-	19,137		-	-	16,041	
3100 Food Service	5,000	11,081	221.6%	15,338,793	-	-		-	208,552	5,221,731	2503.8%
3300 Community Services	13,617,787	5,348,580	39.3%	8,343,111	12,317,878	5,439,613	44.2%	7,621,800	7,061,881	1,653	0.0%
5200 Operating Transfers Out	63,299,742	22,590,716	35.7%	8,534,611	13,891,217	1,835,639	13.2%	2,475,290	2,998,667	1,766,467	58.9%
<b>Total Expenditures</b>	<b>481,168,645</b>	<b>284,648,663</b>	<b>59.2%</b>	<b>232,269,520</b>	<b>534,072,020</b>	<b>119,973,148</b>	<b>22.5%</b>	<b>121,606,115</b>	<b>142,540,753</b>	<b>86,783,555</b>	<b>60.9%</b>
<b>Ending Fund Balance</b>	<b>(332,066,517)</b>	<b>(55,417,647)</b>		<b>(3,596,363)</b>	<b>4,686,512</b>	<b>7,038,845</b>		<b>11,621,801</b>	<b>(2,788,094)</b>	<b>269,043</b>	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	4,595,409	Accounts Payable	(96,184)
Total Assets	4,595,409	Total Liabilities	(96,184)
		Fund Balance	
		Beginning Balance	(3,611,908)
		Revenues	(2,593,596)
		Expenditures	1,706,279
		Total Fund Balance	(4,499,225)
		Total Liabilities and Fund Balance	(4,595,409)

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	%
<b>District Activity Funds</b>											
<b>District Activity Funds Revenues</b>											
1700 Student Fees	1,260,125	2,385,139	189.3%	1,338,981	1,337,747	884,197	66.1%	3,251,761	3,267,792	2,833,358	86.7%
1900 Local Grants and Contributions	82,046	208,457	254.1%	267,033	267,077	158,695	59.4%	335,699	335,699	316,530	94.3%
<b>Total Revenues</b>	<b>1,342,171</b>	<b>2,593,596</b>	<b>193.2%</b>	<b>1,606,014</b>	<b>1,604,824</b>	<b>1,042,892</b>	<b>65.0%</b>	<b>3,587,460</b>	<b>3,603,491</b>	<b>3,149,888</b>	<b>87.4%</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	1,921,057	1,597,604	83.2%	1,697,333	5,323,263	1,077,949	20.2%	2,987,474	6,786,607	2,561,665	37.7%
2600 Plant Operations & Maintenance	108,280	108,675	100.4%	90,689	219,538	32,120	14.6%	43,476	199,822	40,324	20.2%
<b>Total Expenditures</b>	<b>2,029,337</b>	<b>1,706,279</b>	<b>84.1%</b>	<b>1,788,022</b>	<b>5,542,801</b>	<b>1,110,069</b>	<b>20.0%</b>	<b>3,030,950</b>	<b>6,986,429</b>	<b>2,601,988</b>	<b>37.2%</b>
<b>Ending Fund Balance</b>	<b>2,924,742</b>	<b>4,499,225</b>		<b>3,611,908</b>	<b>(144,061)</b>	<b>3,726,739</b>	-2586.9%	<b>3,793,916</b>	<b>(3,382,938)</b>	<b>547,899</b>	-16.2%
<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>	

As of March 31, 2022

**Building Fund (320) Balance Sheet**

Assets		Fund Balance	
Due from Other Funds	<u>25,642,672</u>	Beginning Balance	(155,881)
		Revenues	(42,987,081)
<b>Total Assets</b>	<u><u>25,642,672</u></u>	Expenditures	<u>17,500,290</u>
		<b>Total Fund Balance</b>	<u>(25,642,672)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(25,642,672)</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	90,989,009	Accounts Payable	<u>(904,010)</u>
	<u>32,633,654</u>	<b>Total Liabilities</b>	(904,010)
<b>Total Assets</b>	<u><u>123,622,663</u></u>	Fund Balance	
		Beginning Balance	(83,202,728)
		Revenues	(94,843,536)
		Expenditures	<u>55,327,611</u>
		<b>Total Fund Balance</b>	<u>(122,718,653)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(123,622,663)</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	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	-	-		-	-	-		-	-	-	
<b>Total Revenues</b>	<b>42,555,656</b>	<b>42,987,081</b>	<b>101.0%</b>	<b>40,535,875</b>	<b>40,533,958</b>	<b>40,532,245</b>	<b>100.0%</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	17,500,290	41.1%	47,139,566	41,397,110	21,873,306	52.8%	37,231,568	40,704,000	26,004,935	63.9%
<b>Total Expenditures</b>	<b>42,555,656</b>	<b>17,500,290</b>	<b>41.1%</b>	<b>47,139,566</b>	<b>41,397,110</b>	<b>21,873,306</b>	<b>52.8%</b>	<b>37,231,568</b>	<b>40,704,000</b>	<b>26,004,935</b>	<b>63.9%</b>
<b>Ending Fund Balance</b>	<b>155,881</b>	<b>25,642,672</b>		<b>155,881</b>	<b>5,896,420</b>	<b>25,418,512</b>		<b>6,759,572</b>	<b>4,180,415</b>	<b>17,981,499</b>	
<b>Construction Fund</b>											
<b>Construction Fund Revenues</b>											
1510 Interest Income	-	16,556		47,669	-	45,287		358,668	-	341,982	
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	38,324,989	85.0%	60,665,896	50,000,000	-	0.0%
5210 Operating Transfers In	-	371,429		15,976,541	-	1,500,817		10,149,706	-	6,643,929	
<b>Total Revenues</b>	<b>81,611,938</b>	<b>94,843,536</b>	<b>116.2%</b>	<b>54,349,199</b>	<b>46,698,394</b>	<b>39,871,093</b>	<b>85.4%</b>	<b>71,174,270</b>	<b>50,000,000</b>	<b>6,985,910</b>	<b>14.0%</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	82,174,907	51,626,356	62.8%	71,877,850	47,216,836	62,774,720	132.9%	61,667,477	50,000,000	34,287,620	68.6%
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	
<b>Total Expenditures</b>	<b>82,174,907</b>	<b>55,327,611</b>	<b>67.3%</b>	<b>75,016,528</b>	<b>47,216,836</b>	<b>65,913,397</b>	<b>139.6%</b>	<b>64,928,678</b>	<b>50,000,000</b>	<b>37,229,991</b>	<b>74.5%</b>
<b>Ending Fund Balance</b>	<b>82,639,759</b>	<b>122,718,653</b>		<b>83,202,728</b>	<b>103,351,615</b>	<b>77,827,752</b>		<b>103,870,057</b>	<b>97,624,465</b>	<b>67,380,384</b>	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(33,732,979)
Expenditures	<u>33,732,979</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	218,510	Due To Other Funds	(11,879,479)
Accounts Receivable	5,501,070	Accounts Payable	(1,004,277)
Inventory	2,862,390	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>	(96,815,608)
<b>Total Assets</b>	<u><u>44,480,635</u></u>		
		Fund Balance	
		Beginning Balance	53,300,680
		Revenues	(45,277,701)
		Expenditures	<u>44,311,994</u>
		<b>Total Fund Balance</b>	<u>52,334,973</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(44,480,635)</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	7,002,771	87.5%	9,878,203	9,878,203	8,068,936	81.7%	10,257,913	11,900,000	8,436,280	70.9%
4300 Federal Direct Reimbursements	2,000,000	1,983,462	99.2%	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	24,746,745	48.2%	42,506,147	49,783,010	27,499,439	55.2%	38,456,577	49,334,000	26,618,173	54.0%
<b>Total Revenues</b>	<b>61,330,974</b>	<b>33,732,979</b>	<b>55.0%</b>	<b>55,026,329</b>	<b>62,281,213</b>	<b>36,891,001</b>	<b>59.2%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>36,368,894</b>	<b>57.0%</b>
<b>Debt Service Expenditures</b>											
5100 Debt Service	61,330,974	33,732,979	55.0%	55,026,329	62,281,213	36,891,001	59.2%	51,345,486	63,854,000	36,368,894	57.0%
<b>Total Expenditures</b>	<b>61,330,974</b>	<b>33,732,979</b>	<b>55.0%</b>	<b>55,026,329</b>	<b>62,281,213</b>	<b>36,891,001</b>	<b>59.2%</b>	<b>51,345,486</b>	<b>63,854,000</b>	<b>36,368,894</b>	<b>57.0%</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	1,688	2.3%	1,235	180,000	1,184	0.7%	91,665	120,000	87,438	72.9%
1600 Food Sales	3,275,000	492,021	15.0%	29,248	10,950,000	4,013	0.0%	2,325,026	4,600,000	2,283,244	49.6%
1900 Local Contributions	42,000	33,323	79.3%	22,959	2,273,000	17,322	0.8%	20,939	50,000	13,201	26.4%
3200 State Grants	500,000	-	0.0%	483,703	530,000	-	0.0%	488,430	530,000	-	0.0%
3900 On-Behalf Payments	-	2,469,149		4,533,955	-	3,496,276		4,516,282	-	9,185,013	
4500 Federal Grants Through State	72,862,715	42,281,520	58.0%	27,255,619	60,005,669	20,821,134	34.7%	48,017,229	66,505,906	43,696,359	65.7%
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>45,277,701</b>	<b>59.0%</b>	<b>36,232,058</b>	<b>73,938,669</b>	<b>24,339,929</b>	<b>32.9%</b>	<b>61,647,180</b>	<b>71,805,906</b>	<b>55,265,255</b>	<b>77.0%</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	72,470,002	41,565,227	57.4%	45,114,812	75,601,522	26,463,533	35.0%	73,547,976	102,516,150	50,593,216	49.4%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,090,000	2,746,768	67.2%	3,801,684	4,062,000	2,395,623	59.0%	4,079,674	3,840,000	2,798,408	
<b>Total Expenditures</b>	<b>76,560,002</b>	<b>44,311,994</b>	<b>57.9%</b>	<b>48,916,496</b>	<b>79,663,522</b>	<b>28,859,156</b>	<b>36.2%</b>	<b>77,627,650</b>	<b>106,356,150</b>	<b>53,391,624</b>	<b>50.2%</b>
<b>Ending Fund Balance</b>	<b>(53,105,967)</b>	<b>(52,334,973)</b>		<b>(53,300,680)</b>	<b>(46,341,094)</b>	<b>(45,135,469)</b>		<b>(40,616,242)</b>	<b>(59,186,016)</b>	<b>(22,762,141)</b>	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>640,133</u>	Accounts Payable	<u>(90)</u>
Total Assets	<u><u>640,133</u></u>	Total Liabilities	(90)
		Fund Balance	
		Beginning Balance	(579,218)
		Revenues	(110,653)
		Expenditures	<u>49,828</u>
		Total Fund Balance	<u>(640,043)</u>
		Total Liabilities and Fund Balance	<u><u>(640,133)</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	%
<b>Daycare Operations Enterprise Fund</b>											
<b>Daycare Operations Revenues</b>											
1800 Daycare Fees	1,813	-	0.0%	-	-	-		67	-	67	
3200 State Grants	95,243	110,653	116.2%	3,397	290,000	625	0.2%	134,664	18,181	134,664	740.7%
3900 On-Behalf Payments	-	-		-	-	23,774		30,087	-	20,709	
<b>Total Revenues</b>	<b>97,056</b>	<b>110,653</b>	<b>114.0%</b>	<b>3,397</b>	<b>290,000</b>	<b>24,399</b>	<b>8.4%</b>	<b>164,818</b>	<b>18,181</b>	<b>155,440</b>	<b>855.0%</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	676,344	49,828	7.4%	(39,665)	904,410	44,272	4.9%	130,385	600,562	99,479	16.6%
<b>Total Expenditures</b>	<b>676,344</b>	<b>49,828</b>	<b>7.4%</b>	<b>(39,665)</b>	<b>904,410</b>	<b>44,272</b>	<b>4.9%</b>	<b>130,385</b>	<b>600,562</b>	<b>99,479</b>	<b>16.6%</b>
<b>Ending Fund Balance</b>	<b>(70)</b>	<b>640,043</b>		<b>579,218</b>	<b>(78,254)</b>	<b>516,283</b>		<b>536,156</b>	<b>(80,658)</b>	<b>557,684</b>	

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	56,889	Unfunded Pension Liability	(3,594)
Deferred Outflows - Pension Contributions	<u>844</u>	Deferred Inflows - Pension Investments	<u>(317)</u>
<b>Total Assets</b>	<b><u><u>57,733</u></u></b>	<b>Total Liabilities</b>	<b>(3,911)</b>
		Fund Balance	
		Beginning Balance	(57,664)
		Revenues	(9,194)
		Expenditures	<u>13,036</u>
		<b>Total Fund Balance</b>	<b><u>(53,822)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(57,733)</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>Enterprise Programs Fund</b>											
<b>Enterprise Programs Revenues</b>											
1800 Daycare Fees	15,033	3,263	21.7%	6,993	15,033	1,770	11.8%	24,415	23,639	23,639	100.0%
1900 Local Contributions	4,211	5,831	138.5%	-	-	-		27,440	27,440	27,295	99.5%
3900 On-Behalf Payments	-	101		129	-	2,225		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>9,194</b>	<b>8.0%</b>	<b>81,964</b>	<b>110,033</b>	<b>3,995</b>	<b>3.6%</b>	<b>147,647</b>	<b>146,079</b>	<b>50,934</b>	<b>34.9%</b>
<b>Non-Operating Funds</b>											
<b>Beginning Balance</b>	<b>57,664</b>	<b>57,664</b>	<b>100.0%</b>	<b>51,650</b>	<b>51,650</b>	<b>51,650</b>	<b>100.0%</b>	<b>61,233</b>	<b>61,233</b>	<b>61,233</b>	<b>100.0%</b>
<b>Enterprise Programs Expenditures</b>											
1100 Instruction	117,250	2,503	2.1%	75,022	95,130	75,022	78.9%	107,919	109,352	107,630	98.4%
2200 Instructional Staff Support	34,997	-	0.0%	-	51,308	-	0.0%	18,328	69,636	18,328	26.3%
3300 Community Services	24,348	10,533	43.3%	928	24,448	4,995	20.4%	30,983	24,953	14,813	59.4%
<b>Total Expenditures</b>	<b>176,595</b>	<b>13,036</b>	<b>7.4%</b>	<b>75,950</b>	<b>170,886</b>	<b>80,017</b>	<b>46.8%</b>	<b>157,230</b>	<b>203,941</b>	<b>140,770</b>	<b>69.0%</b>
<b>Ending Fund Balance</b>	<b>(4,687)</b>	<b>53,822</b>		<b>57,664</b>	<b>(9,203)</b>	<b>(24,372)</b>		<b>51,650</b>	<b>3,371</b>	<b>(28,604)</b>	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	331,803	Due To Other Funds	(9,832)
Deferred Outflows - Pension Contributions	<u>34,442</u>	Unfunded Pension Liabilities	(146,641)
		Deferred Inflows - Pension Investments	<u>(13,965)</u>
<b>Total Assets</b>	<b><u><u>366,245</u></u></b>	<b>Total Liabilities</b>	<b>(170,439)</b>
		Fund Balance	
		Beginning Balance	(166,913)
		Revenues	(100,910)
		Expenditures	<u>72,017</u>
		<b>Total Fund Balance</b>	<b><u>(195,806)</u></b>
		<b>Total Liabilities and Fund Balance</b>	<b><u><u>(366,245)</u></u></b>

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	107	121	113.1%	256	256	217	84.7%	3,527	3,527	3,401	96.4%
1800 Daycare Fees	89,991	89,991	100.0%	85,646	85,646	76,913	89.8%	135,334	135,334	111,429	82.3%
3900 On-Behalf Payments	-	10,798		13,853	-	16,290		21,017	-	-	
Total Revenues	90,098	100,910	112.0%	99,755	85,902	93,419	108.8%	159,878	138,862	114,830	82.7%
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	378,176	67,017	17.7%	170,976	381,848	74,260	19.4%	204,938	408,669	80,073	19.6%
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	383,176	72,017	18.8%	175,976	386,848	79,260	20.5%	209,938	413,839	85,073	20.6%
Ending Fund Balance	(126,165)	195,806		166,913	(57,812)	257,293		243,134	18,217	322,951	

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	492,013	Unfunded Pension Liabilities	(20,631)
Accounts Receivable	12,069	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>508,931</u></u>		
		Fund Balance	
		Beginning Balance	(357,290)
		Revenues	(167,294)
		Expenditures	<u>44,846</u>
		<b>Total Fund Balance</b>	<u>(479,738)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(508,931)</u></u>

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

Trust Fund (7000) Balance Sheet

Assets		Liabilities	
Cash	577,960	Accounts Payable	<u>(5,000)</u>
Investments	<u>1,648,081</u>		
		<b>Total Liabilities</b>	(5,000)
<b>Total Assets</b>	<u><u>2,226,041</u></u>		
		Fund Balance	
		Beginning Balance	(2,278,942)
		Revenues	(215,219)
		Expenditures	<u>273,120</u>
		<b>Total Fund Balance</b>	<u>(2,221,041)</u>
		<b>Total Liabilities and Fund Balance</b>	<u><u>(2,226,041)</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	127,359	140,058	110.0%	63,541	56,654	45,901	81.0%	527,420	506,076	543,479	107.4%
3900 On-Behalf Payments	-	27,236		35,129	-	5,720		103,227	-	226,571	
<b>Total Revenues</b>	<b>127,359</b>	<b>167,294</b>	<b>131.4%</b>	<b>98,670</b>	<b>56,654</b>	<b>51,621</b>	<b>91.1%</b>	<b>630,647</b>	<b>506,076</b>	<b>770,049</b>	<b>152.2%</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	296,664	44,846	15.1%	(648,751)	246,298	55,723	22.6%	602,859	667,932	597,768	89.5%
2200 Instructional Staff Support	5,000	-	0.0%	-	-	-		-	-	-	
<b>Total Expenditures</b>	<b>301,664</b>	<b>44,846</b>	<b>14.9%</b>	<b>(648,751)</b>	<b>246,298</b>	<b>55,723</b>	<b>22.6%</b>	<b>602,859</b>	<b>667,932</b>	<b>597,768</b>	<b>89.5%</b>
<b>Ending Fund Balance</b>	<b>182,985</b>	<b>479,738</b>		<b>357,290</b>	<b>(579,775)</b>	<b>(394,232)</b>		<b>(390,131)</b>	<b>(579,775)</b>	<b>(245,637)</b>	
<b>Trust Funds</b>											
<b>Trust Revenues</b>											
1500 Interest Income	45,175	5,687	12.6%	421,125	437,310	335,593	76.7%	(82,100)	1,902	1,207	63.4%
1900 Local Contributions	219,363	209,532	95.5%	198,749	196,720	111,666	56.8%	377,564	1,407,635	391,410	27.8%
<b>Total Revenues</b>	<b>264,538</b>	<b>215,219</b>	<b>81.4%</b>	<b>619,874</b>	<b>634,031</b>	<b>447,259</b>	<b>70.5%</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	2,543,480	273,120	10.7%	330,605	1,823,558	195,240	10.7%	637,641	1,486,610	599,560	40.3%
<b>Total Expenditures</b>	<b>2,543,480</b>	<b>273,120</b>	<b>10.7%</b>	<b>330,605</b>	<b>1,823,558</b>	<b>195,240</b>	<b>10.7%</b>	<b>637,641</b>	<b>1,486,610</b>	<b>599,560</b>	<b>40.3%</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>2,221,041</b>		<b>2,278,942</b>	<b>800,146</b>	<b>2,241,692</b>		<b>1,989,673</b>	<b>2,254,776</b>	<b>2,124,906</b>	