

Monthly Financial Report
Through May 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	556,302,544	95.5%	530,248,112	525,408,458	530,248,112	100.9%	502,604,410	510,274,442	502,581,548	98.5%
Occupational Taxes	173,780,000	174,313,771	100.3%	176,787,809	165,848,315	141,925,652	85.6%	156,348,315	174,043,000	127,047,705	73.0%
Other Taxes	70,145,196	57,579,377	82.1%	63,516,855	56,269,662	54,379,264	96.6%	54,014,453	59,156,507	48,907,735	82.7%
Local Grants	8,786,325	5,190,130	59.1%	3,962,259	7,649,603	3,205,690	41.9%	4,143,024	6,218,741	3,533,501	56.8%
State Sources											
SEEK Program	222,822,000	205,554,547	92.3%	222,845,314	210,091,160	193,829,668	92.3%	225,684,013	232,487,382	207,418,269	89.2%
Other State Revenues	366,706,384	356,163,733	97.1%	372,724,465	366,310,520	350,906,673	95.8%	369,660,335	342,766,198	334,747,582	97.7%
KSFCC Allocation	9,617,566	9,048,054	94.1%	9,878,203	9,878,203	9,850,211	99.7%	10,257,913	11,900,000	10,230,181	86.0%
Federal Grants	189,555,063	353,237,717	186.4%	194,780,448	534,486,042	114,097,738	21.3%	137,930,824	162,094,934	116,149,882	71.7%
Interest	232,651	581,319	249.9%	752,643	1,731,244	1,314,159	75.9%	4,799,457	5,126,826	3,390,247	66.1%
Other Sources	151,617,081	176,270,032	116.3%	121,010,935	128,124,127	97,294,137	75.9%	132,193,786	114,453,116	61,439,266	53.7%
Total Revenues	1,775,954,115	1,894,241,225	106.7%	1,696,507,043	2,005,797,334	1,497,051,305	74.6%	1,597,636,530	1,618,521,146	1,415,445,914	87.5%
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	849,929,330	785,685,339	92.4%	823,976,011	925,251,355	762,322,351	82.4%	774,344,474	794,873,734	721,025,544	90.7%
2100 Student Support	91,047,876	87,761,739	96.4%	87,150,824	109,963,994	77,573,156	70.5%	76,476,936	75,980,450	68,127,949	89.7%
2200 Instructional Staff Support	171,900,275	175,740,618	102.2%	149,861,810	380,650,597	126,137,756	33.1%	150,445,455	172,465,343	131,596,210	76.3%
2300 District Administration	9,205,687	7,020,338	76.3%	7,417,506	9,112,833	6,599,072	72.4%	7,507,701	7,264,484	6,513,267	89.7%
2400 School Administration	124,676,272	110,593,265	88.7%	118,604,249	129,520,313	107,346,539	82.9%	115,535,838	117,476,731	105,353,767	89.7%
2500 Business Support	57,171,015	135,223,885	236.5%	46,446,098	58,784,426	38,368,876	65.3%	52,348,395	56,602,596	40,308,843	71.2%
2600 Plant Operations & Maintenance	147,210,298	114,996,975	78.1%	110,961,638	149,275,024	97,305,892	65.2%	116,147,008	134,879,946	102,747,603	76.2%
2700 Transportation	79,504,709	74,844,130	94.1%	68,093,453	78,828,107	62,225,115	78.9%	85,480,460	93,685,077	80,114,233	85.5%
2900 Other Instruction Support	45,000	19,969	44.4%	22,631	-	22,631		-	-	20,506	
3100 Food Service	72,603,608	52,436,873	72.2%	60,559,181	75,680,864	36,555,380	48.3%	73,668,458	102,794,835	67,344,804	65.5%
3200 Daycare Operations	732,633	68,267	9.3%	(39,665)	904,410	58,401	6.5%	130,385	600,562	123,432	20.6%
3300 Community Services	19,232,670	10,071,944	52.4%	11,162,405	23,137,291	9,712,615	42.0%	11,341,429	12,228,651	3,424,997	28.0%
4600 Site Improvement	83,549,206	67,917,809	81.3%	73,247,113	48,610,611	63,993,964	131.6%	63,115,947	43,994,431	42,784,305	97.2%
5100 Debt Service	62,948,540	56,508,569	89.8%	55,254,229	62,281,213	55,226,237	88.7%	51,664,316	63,854,000	51,317,753	80.4%
5200 Operating Transfers Out	60,654,414	76,037,868	125.4%	77,476,393	69,520,943	55,646,608	80.0%	61,791,685	58,182,792	53,491,856	91.9%
5300 Contingency	106,557,199	-	0.0%	-	38,077,968	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,936,968,733	1,754,927,589	90.6%	1,690,193,876	2,159,599,948	1,499,094,594	69.4%	1,639,998,487	1,792,304,771	1,474,295,067	82.3%
Ending Fund Balance	27,805,678	328,133,933		188,820,297	28,704,516	180,463,841		182,507,130	51,085,462	166,019,934	

As of May 31, 2022

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	478,180,117	Due To Other Funds	(292,872,395)
Investments	15,340,450	Accounts Payable	(3,585,983)
Accounts Receivable	35,881	Accrued Expenditures	(123,443,187)
Due From Other Funds	274,748,855	Tax Rate Court Case Escrow	(74,377,449)
Inventory	<u>4,910,513</u>		
Total Assets	<u>773,215,816</u>	Total Liabilities	(494,279,013)
		Fund Balance	
		Beginning Balance	(155,306,796)
		Revenues	(1,292,451,703)
		Expenditures	<u>1,168,821,696</u>
		Total Fund Balance	<u>(278,936,803)</u>
		Total Liabilities and Fund Balance	<u>(773,215,816)</u>

General Fund holds funds that are required to be spent for the direct or indirect instruction of our students. These are the most flexible district funds.

2021 - 2022 School Year				2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Revenues											
1111 Real Estate Taxes	540,236,192	513,414,827	95.0%	489,814,154	484,974,500	489,814,154	101.0%	462,895,650	469,774,442	462,872,788	98.5%
1115 Delinquent Property Taxes	5,000,000	4,082,570	81.7%	5,409,554	5,000,000	3,753,831	75.1%	4,001,458	5,200,000	3,120,639	60.0%
1117 Motor Vehicle Taxes	31,548,202	29,940,068	94.9%	34,082,938	29,101,954	28,313,836	97.3%	28,716,415	31,360,593	25,246,935	80.5%
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	174,313,771	100.3%	176,787,809	165,848,315	141,925,652	85.6%	156,348,315	174,043,000	127,047,705	73.0%
1191 Omitted Property Taxes	6,631,000	3,513,799	53.0%	6,630,948	5,600,000	4,918,181	87.8%	5,182,110	7,000,000	4,425,692	63.2%
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	175,806	36.4%	483,205	495,000	75,174	15.2%	494,442	507,500	234,450	46.2%
1510 Interest Income	270,000	666,436	246.8%	270,209	1,100,000	842,071	76.6%	4,395,350	5,000,000	2,915,691	58.3%
1900 Other Local Revenues	4,521,000	1,586,989	35.1%	4,798,105	4,556,000	1,802,183	39.6%	4,563,988	4,503,000	1,590,762	35.3%
3111 State SEEK Revenues	222,822,000	205,554,547	92.3%	210,091,160	210,091,160	193,829,668	92.3%	225,684,013	232,487,382	207,418,269	89.2%
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	1,376,762	82.6%	1,818,326	1,800,000	1,363,177	75.7%	1,806,283	1,796,000	1,353,354	75.4%
3900 On-Behalf Payments	321,669,808	308,407,737	95.9%	322,405,832	319,502,121	305,468,149	95.6%	320,133,152	298,211,921	280,739,188	94.1%
4100 Unrestricted Federal Revenues	14,000	-	0.0%	14,013	6,500	14,013	215.6%	6,256	10,000	6,256	62.6%
5220 Indirect Cost Transfers	6,688,232	29,375,451	439.2%	12,336,296	6,431,602	9,550,853	148.5%	6,554,964	6,166,689	5,971,730	96.8%
Total Revenues	1,342,313,428	1,292,451,703	96.3%	1,282,370,209	1,251,091,860	1,199,064,359	95.8%	1,236,914,459	1,251,671,441	1,139,057,927	91.0%
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	475,888,363	413,518,010	86.9%	440,831,936	448,248,923	416,238,350	92.9%	445,037,645	445,248,514	425,361,873	95.5%
0200	Employee Benefits	247,504,551	229,342,093	92.7%	244,393,189	249,226,303	228,373,218	91.6%	244,182,863	236,841,221	215,750,318	91.1%
0300	Professional/Technical Services	256,735	79,530	31.0%	149,784	284,006	89,791	31.6%	252,959	456,594	237,508	52.0%
0400	Property Services	1,568,442	448,841	28.6%	367,918	756,654	298,622	39.5%	347,660	499,797	314,891	63.0%
0500	Other Purchased Services	864,954	305,953	35.4%	90,319	591,868	80,863	13.7%	421,158	654,408	388,579	59.4%
0600	Supplies	23,933,810	7,676,884	32.1%	5,698,266	20,877,715	6,430,507	30.8%	5,376,111	16,261,389	6,953,678	42.8%
0700	Property	5,664,361	3,076,596	54.3%	6,524,595	7,442,473	3,961,035	53.2%	5,488,614	6,870,937	4,933,106	71.8%
0800	Miscellaneous	948,037	392,571	41.4%	440,062	796,464	402,207	50.5%	454,853	527,457	433,579	82.2%
1100	Instruction	756,629,253	654,840,477	86.5%	698,496,069	728,224,408	655,874,593	90.1%	701,561,863	707,360,317	654,373,532	92.5%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	53,211,371	45,550,678	85.6%	49,084,809	51,563,891	45,328,313	87.9%	45,175,457	47,281,565	42,228,146	89.3%
0200	Employee Benefits	27,565,022	25,814,879	93.7%	27,212,230	25,485,585	23,603,888	92.6%	24,954,539	22,083,470	20,074,879	90.9%
0300	Professional/Technical Services	2,122,930	950,036	44.8%	1,842,645	2,076,085	1,435,724	69.2%	1,325,518	1,675,320	1,231,683	73.5%
0400	Property Services	17,133	1,753	10.2%	3,803	16,012	1,814	11.3%	4,931	10,554	2,972	28.2%
0500	Other Purchased Services	143,895	55,835	38.8%	43,496	92,481	40,091	43.4%	105,044	126,058	102,316	81.2%
0600	Supplies	529,777	228,798	43.2%	287,524	592,369	246,299	41.6%	238,868	503,839	187,824	37.3%
0700	Property	150,108	118,407	78.9%	108,537	212,446	62,391	29.4%	109,434	149,118	74,459	49.9%
0800	Miscellaneous	311,472	71,931	23.1%	103,723	208,147	94,354	45.3%	157,134	198,792	156,646	78.8%
2100	Student Support	84,051,709	72,792,318	86.6%	78,686,767	80,247,016	70,812,874	88.2%	72,070,925	72,028,715	64,058,924	88.9%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	75,145,725	61,606,930	82.0%	66,943,724	71,956,456	61,624,759	85.6%	68,457,911	78,272,744	63,836,915	81.6%
0200	Employee Benefits	37,662,422	34,733,312	92.2%	36,977,781	37,787,020	34,888,928	92.3%	37,294,825	37,493,389	29,957,014	79.9%
0300	Professional/Technical Services	8,448,389	6,582,128	77.9%	782,866	3,548,643	588,078	16.6%	2,147,938	3,743,972	1,811,333	48.4%
0400	Property Services	795,937	285,618	35.9%	152,289	293,675	118,769	40.4%	245,569	306,301	232,080	75.8%
0500	Other Purchased Services	401,113	202,976	50.6%	86,596	370,292	59,986	16.2%	325,992	557,711	321,845	57.7%
0600	Supplies	3,900,748	2,529,090	64.8%	760,744	4,048,155	188,795	4.7%	3,866,147	4,069,783	2,779,199	68.3%
0700	Property	4,113,237	2,649,722	64.4%	3,233,568	11,736,565	1,707,728	14.6%	2,996,055	4,550,618	1,845,188	40.5%
0800	Miscellaneous	132,522	58,624	44.2%	104,419	151,757	59,128	39.0%	78,633	153,485	60,737	39.6%
2200	Instructional Staff Support	130,600,094	108,648,399	83.2%	109,041,987	129,892,564	99,236,171	76.4%	115,413,070	129,148,003	100,844,312	78.1%

		2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
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District Administration (Superintendent, Board)												
0100	Salaries	5,027,278	3,717,422	73.9%	4,005,848	4,903,044	3,446,741	70.3%	4,051,375	4,040,293	3,583,078	88.7%
0200	Employee Benefits	2,137,532	2,027,163	94.8%	2,113,113	2,090,747	1,975,311	94.5%	2,110,264	1,299,003	1,710,586	131.7%
0300	Professional/Technical Services	1,327,459	753,256	56.7%	848,989	1,589,313	762,278	48.0%	954,490	1,304,214	845,312	64.8%
0400	Property Services	14,485	681	4.7%	1,460	1,500	(540)	-36.0%	5,610	10,985	5,385	49.0%
0500	Other Purchased Services	264,887	92,016	34.7%	71,487	103,789	70,045	67.5%	126,338	292,215	123,534	42.3%
0600	Supplies	136,215	96,954	71.2%	42,846	131,433	33,396	25.4%	60,493	115,725	55,024	47.5%
0700	Property	50,519	25,036	49.6%	35,832	70,075	31,342	44.7%	15,767	25,321	15,452	61.0%
0800	Miscellaneous	94,350	87,758	93.0%	111,287	123,472	109,276	88.5%	103,557	146,178	101,911	69.7%
2300	District Administration	9,052,725	6,800,285	75.1%	7,230,862	9,013,372	6,427,850	71.3%	7,427,894	7,233,935	6,440,281	89.0%
School Administration (Principal's Office)												
0100	Salaries	74,135,534	64,817,362	87.4%	71,397,890	75,359,925	65,482,714	86.9%	71,848,371	73,561,401	66,910,129	91.0%
0200	Employee Benefits	38,514,018	35,659,400	92.6%	37,924,562	38,231,584	34,716,898	90.8%	37,682,223	32,628,251	33,151,123	101.6%
0300	Professional/Technical Services	406,744	158,838	39.1%	230,130	519,526	199,003	38.3%	354,953	573,619	325,336	56.7%
0400	Property Services	1,348,883	721,505	53.5%	400,526	739,085	327,624	44.3%	345,689	628,606	336,486	53.5%
0500	Other Purchased Services	1,055,965	662,899	62.8%	739,158	1,054,216	702,805	66.7%	822,681	1,063,914	786,461	73.9%
0600	Supplies	5,550,770	1,719,014	31.0%	1,833,430	6,037,926	1,595,559	26.4%	2,132,522	5,917,974	2,038,996	34.5%
0700	Property	3,416,071	1,939,841	56.8%	2,022,429	3,466,858	1,684,865	48.6%	1,808,502	2,852,784	1,381,048	48.4%
0800	Miscellaneous	60,144	24,972	41.5%	24,808	61,258	17,310	28.3%	35,414	71,029	34,799	49.0%
2400	School Administration	124,488,129	105,703,832	84.9%	114,572,933	125,470,378	104,726,777	83.5%	115,030,355	117,297,577	104,964,379	89.5%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,349,793	19,959,098	82.0%	23,034,354	23,292,158	20,171,997	86.6%	22,500,678	24,053,346	19,804,569	82.3%
0200	Employee Benefits	13,998,504	13,256,351	94.7%	14,503,309	15,188,779	12,945,967	85.2%	14,217,788	14,570,355	12,198,247	83.7%
0300	Professional/Technical Services	3,950,093	2,592,605	65.6%	1,694,124	2,968,464	1,474,896	49.7%	1,317,983	1,956,605	1,044,765	53.4%
0400	Property Services	1,105,688	477,029	43.1%	210,228	626,892	111,531	17.8%	(193,137)	584,953	(333,352)	-57.0%
0500	Other Purchased Services	6,136,971	3,707,144	60.4%	(79,362)	4,954,029	(868,164)	-17.5%	5,274,420	5,329,586	3,062,851	57.5%
0600	Supplies	3,013,100	1,847,001	61.3%	2,168,840	3,272,653	1,099,850	33.6%	3,932,858	3,005,241	2,362,598	78.6%
0700	Property	2,739,448	888,655	32.4%	1,077,543	4,163,670	(167,499)	-4.0%	4,377,126	5,014,847	1,567,098	31.2%
0800	Miscellaneous	200,968	16,976	8.4%	204,632	222,058	29,980	13.5%	352,781	398,903	186,852	46.8%
2500	Business Support	55,494,565	42,744,858	77.0%	42,813,668	54,688,705	34,798,558	63.6%	51,780,497	54,913,835	39,893,627	72.6%

		2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	57,773,534	44,193,195	76.5%	46,952,382	51,730,814	41,897,696	81.0%	48,205,952	54,109,964	42,966,236	79.4%
0200	Employee Benefits	24,772,318	22,614,844	91.3%	23,095,329	25,896,945	20,942,041	80.9%	23,742,199	26,178,901	21,053,119	80.4%
0300	Professional/Technical Services	659,021	425,063	64.5%	143,715	436,719	123,424	28.3%	617,499	969,103	599,428	61.9%
0400	Property Services	28,399,009	12,393,817	43.6%	11,310,040	22,110,758	9,050,912	40.9%	18,223,471	24,588,377	15,095,528	61.4%
0500	Other Purchased Services	1,903,616	579,122	30.4%	(2,231,109)	1,660,612	(149,941)	-9.0%	(370,945)	1,704,813	(506,418)	-29.7%
0600	Supplies	27,018,999	22,576,198	83.6%	14,143,301	22,834,367	11,313,392	49.5%	22,491,993	23,705,144	20,570,377	86.8%
0700	Property	4,592,861	2,959,544	64.4%	2,231,076	4,373,328	1,599,601	36.6%	2,009,372	3,267,570	1,843,892	56.4%
0800	Miscellaneous	210,500	164,778	78.3%	115,973	141,350	107,787	76.3%	119,000	155,178	111,966	72.2%
2600	Plant Operations & Maintenance	145,329,858	105,906,561	72.9%	95,760,707	129,184,894	84,884,913	65.7%	115,038,541	134,679,051	101,734,128	75.5%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	40,206,970	35,382,469	88.0%	34,947,176	35,763,795	32,395,328	90.6%	45,230,780	47,816,244	43,107,538	90.2%
0200	Employee Benefits	18,515,362	16,985,722	91.7%	17,619,724	20,793,205	16,778,412	80.7%	22,876,194	19,033,354	20,245,269	106.4%
0300	Professional/Technical Services	147,898	49,903	33.7%	(13,146)	126,933	55,762	43.9%	(457,659)	133,326	(156,042)	-117.0%
0400	Property Services	86,794	47,807	55.1%	45,023	84,158	43,465	51.6%	56,620	106,711	53,872	50.5%
0500	Other Purchased Services	5,744,197	4,471,132	77.8%	3,539,763	3,998,595	3,288,461	82.2%	3,270,492	3,140,868	2,962,442	94.3%
0600	Supplies	8,584,842	7,116,324	82.9%	3,791,381	8,697,876	3,476,347	40.0%	7,632,641	8,971,737	7,485,670	83.4%
0700	Property	5,189,195	1,321,883	25.5%	4,513,342	5,502,300	4,103,887	74.6%	5,826,230	10,759,735	5,852,223	54.4%
0800	Miscellaneous	374,300	58,405	15.6%	49,690	131,092	36,863	28.1%	53,805	91,115	53,410	58.6%
2700	Transportation	78,849,558	65,433,647	83.0%	64,492,953	75,097,956	60,178,526	80.1%	84,489,103	90,053,089	79,604,382	88.4%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,632	61,431	87.0%	70,632	70,133	61,702	88.0%	65,487	70,133	56,827	81.0%
0200	Employee Benefits	34,974	22,778	65.1%	34,944	9,210	21,668	235.3%	32,149	-	19,921	
0800	Miscellaneous	23,000	-		-	-	-		22,846	-	-	
3100	Food Service	128,606	84,209	65.5%	105,576	79,343	83,370	105.1%	120,482	70,133	76,748	109.4%

	2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)											
0100 Salaries	2,057,923	1,708,910	83.0%	1,434,429	2,082,724	1,492,425	71.7%	1,920,453	2,493,276	1,798,225	72.1%
0200 Employee Benefits	1,040,842	965,537	92.8%	1,034,210	1,098,292	1,033,765	94.1%	1,100,455	1,095,632	931,135	85.0%
0300 Professional/Technical Services	13,950	3,439	24.7%	369	5,369	369	6.9%	9,455	13,926	9,455	67.9%
0400 Property Services	506	361	71.4%	1,575	3,575	-	0.0%	1,890	3,890	1,890	48.6%
0500 Other Purchased Services	8,722	3,432	39.3%	955	1,784	815	45.7%	5,951	10,223	5,951	58.2%
0600 Supplies	10,672	3,603	33.8%	3,775	16,291	3,304	20.3%	7,357	16,535	7,311	44.2%
0700 Property	14,683	12,730	86.7%	8,668	27,647	5,941	21.5%	3,193	11,114	3,193	28.7%
0800 Miscellaneous	3,920	582	14.8%	3,780	11,780	-	0.0%	2,251	10,611	2,251	21.2%
3300 Community Services	3,151,218	2,698,594	85.6%	2,487,761	3,247,462	2,536,619	78.1%	3,051,005	3,655,207	2,759,409	75.5%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	895,407	784,733	87.6%	881,842	888,033	768,795	86.6%	895,975	898,471	787,511	87.7%
0200 Employee Benefits	439,456	430,434	97.9%	454,880	452,732	427,009	94.3%	458,260	342,251	334,729	97.8%
0300 Professional/Technical Services	1,250	820	65.6%	1,645	2,035	1,645	80.8%	64,444	186,782	64,274	34.4%
0400 Property Services	805	104	13.0%	392	1,131	46	4.1%	453	1,982	453	22.9%
0500 Other Purchased Services	14,825	6,942	46.8%	5,807	12,600	4,221	33.5%	5,150	13,300	4,889	36.8%
0600 Supplies	13,069	9,579	73.3%	12,596	22,634	11,452	50.6%	14,444	17,766	13,086	73.7%
0700 Property	7,737	1,996	25.8%	10,208	11,859	4,184	35.3%	6,665	11,079	2,098	18.9%
0800 Miscellaneous	1,750	1,250	71.4%	1,893	2,750	1,893	68.8%	3,079	22,800	2,909	12.8%
4300 Architectural & Engineering	1,374,299	1,235,859	89.9%	1,369,263	1,393,775	1,219,244	87.5%	1,448,470	1,494,431	1,209,950	81.0%
5200 Operating Transfers Out	2,000,456	1,932,656	96.6%	6,652,411	1,787,632	1,922,051	107.5%	6,625,439	2,005,125	1,819,621	90.7%
5300 Contingency	106,557,199	-	0.0%	-	38,077,968	-	0.0%	-	57,421,141	-	0.0%
Total Expenditures	1,497,707,670	1,168,821,696	78.0%	1,221,710,957	1,376,405,471	1,122,701,546	81.6%	1,274,057,644	1,377,360,557	1,157,779,291	84.1%
Ending Fund Balance	(87,446)	278,936,803		155,306,796	(30,666,067)	171,010,357		94,647,544	6,101,613	113,069,365	

As of May 31, 2022

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	191,826,067	Accounts Payable	(13,317,684)
Accounts Receivable	<u>613,276</u>	Due To Other Funds	<u>(208,538,615)</u>
Total Assets	<u><u>192,439,344</u></u>	Total Liabilities	(221,856,299)
		Fund Balance	
		Beginning Balance	3,596,363
		Revenues	(333,555,481)
		Expenditures	<u>359,376,073</u>
		Total Fund Balance	<u>29,416,955</u>
		Total Liabilities and Fund Balance	<u><u>(192,439,344)</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	2,188	3,390	154.9%	12,149	13,678	11,222	82.0%	32,347	1,397	25,124	1798.4%
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	8,456,131	4,595,272	54.3%	3,496,477	7,185,806	2,846,421	39.6%	3,429,761	4,475,407	2,821,153	63.0%
3111 State SEEK Revenues	-	-		12,754,154	12,754,154	12,754,154	100.0%	-	4,475,408	-	0.0%
3200 State Grants	33,925,726	33,874,545	99.8%	34,963,553	35,785,499	30,777,782	86.0%	33,974,387	33,565,096	31,947,947	95.2%
4300 Direct Federal Grants	899,999	595,464	66.2%	838,490	878,078	702,027	80.0%	1,256,286	15,695,057	1,029,990	6.6%
4500 Federal Grants Through State	108,831,243	290,701,113	267.1%	160,636,075	465,834,115	82,568,497	17.7%	80,155,499	74,593,805	63,794,227	1.4%
4700 Federal Grants Thru Intermediary	290,917	229,690	79.0%	900,222	1,192,111	679,055	57.0%	757,185	631,688	545,460	10099.0%
4810 Medicaid Reimbursement	4,670,189	1,618,201	34.6%	1,522,724	3,956,069	1,432,087	36.2%	1,895,472	2,048,478	1,355,951	26.6%
5210 Operating Transfers In	1,925,656	1,937,656	100.6%	1,927,277	1,927,052	1,927,051	100.0%	1,824,621	2,454,264	1,824,621	55.2%
Total Revenues	159,014,081	333,555,481	209.8%	217,051,356	529,538,444	133,698,531	25.2%	123,326,153	138,008,983	103,345,068	74.9%
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	91,210,172	128,604,874	141.0%	124,356,338	193,362,256	104,829,298	54.2%	69,084,359	79,949,356	62,985,539	78.8%
2100 Student Support	6,996,167	14,969,421	214.0%	8,464,057	29,716,978	6,760,283	22.7%	4,406,011	3,951,735	4,069,024	103.0%
2200 Instructional Staff Support	40,880,282	67,003,315	163.9%	40,648,847	250,324,877	26,801,137	10.7%	34,809,119	42,839,035	30,634,588	71.5%
2300 District Administration	152,962	220,053	143.9%	186,644	99,461	171,222	172.2%	79,807	30,549	72,987	238.9%
2400 School Administration	188,143	4,889,433	2598.8%	4,031,316	4,049,935	2,619,762	64.7%	505,483	179,154	389,388	217.3%
2500 Business Support	1,676,450	92,479,026	5516.4%	3,632,430	4,095,721	3,570,318	87.2%	567,898	1,688,761	415,216	24.6%
2600 Plant Operations & Maintenance	1,772,160	8,973,361	506.4%	15,110,242	19,870,592	12,331,345	62.1%	1,064,991	1,074	970,369	90382.1%
2700 Transportation	655,151	9,410,483	1436.4%	3,600,500	3,730,151	2,046,589	54.9%	991,357	3,631,988	509,851	14.0%
2900 Other Instruction Support	45,000	19,969	44.4%	22,631	-	22,631		-	-	20,506	
3100 Food Service	5,000	11,081	221.6%	15,338,793	-	-		-	208,552	6,567,338	3149.0%
3300 Community Services	13,644,659	7,075,889	51.9%	8,343,111	18,041,824	6,946,066	38.5%	7,621,800	7,061,881	22,469	0.3%
5200 Operating Transfers Out	3,227,984	25,719,167	796.8%	8,534,611	13,883,301	6,224,771	44.8%	2,475,290	2,998,667	2,244,504	74.9%
Total Expenditures	160,454,130	359,376,073	224.0%	232,269,520	537,175,096	172,323,424	32.1%	121,606,115	142,540,753	108,901,779	76.4%
Ending Fund Balance	(5,036,412)	(29,416,955)		(3,596,363)	3,985,149	(27,003,092)		11,621,801	5,369,993	4,345,051	

As of May 31, 2022

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>4,700,715</u>	Accounts Payable	<u>(106,381)</u>
Total Assets	<u><u>4,700,715</u></u>	Total Liabilities	<u><u>(106,381)</u></u>
		Fund Balance	
		Beginning Balance	(3,611,908)
		Revenues	(3,284,647)
		Expenditures	<u>2,302,221</u>
		Total Fund Balance	<u>(4,594,334)</u>
		Total Liabilities and Fund Balance	<u><u>(4,700,715)</u></u>

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

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(8,775,318)
Expenditures	<u>8,775,318</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

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

		2021 - 2022 School Year			2020 - 2021 School Year				2019 - 2020 School Year				
		Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%	
District Activity Funds													
District Activity Funds Revenues													
1700	Student Fees	1,260,125	2,941,243	233.4%	1,338,981	1,337,747	1,139,442	85.2%	3,251,761	3,267,792	3,005,529	92.0%	
1900	Local Grants and Contributions	82,046	343,404	418.6%	267,033	267,077	199,558	74.7%	335,699	335,699	320,938	95.6%	
Total Revenues		1,342,171	3,284,647	244.7%	1,606,014	1,604,824	1,339,001	83.4%	3,587,460	3,603,491	3,326,467	92.3%	
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	2,185,168	113.7%	1,697,333	3,323,263	1,462,010	44.0%	2,987,474	6,786,607	2,823,625	41.6%	
2600	Plant Operations & Maintenance	108,280	117,052	108.1%	90,689	219,538	89,633	40.8%	43,476	199,822	43,106	21.6%	
Total Expenditures		2,029,337	2,302,221	113.4%	1,788,022	3,542,801	1,551,643	43.8%	3,030,950	6,986,429	2,866,731	41.0%	
Ending Fund Balance		2,924,742	4,594,334		3,611,908	1,855,939	3,581,274	193.0%	3,793,916	(3,382,938)	459,736	-13.6%	
Capital Outlay													
Capital Outlay Revenues													
3200	State Revenues	8,775,318	8,775,318	100.0%	8,432,343	8,385,900	8,432,343	100.6%	8,432,343	8,630,000	8,432,343	97.7%	
Total Revenues		8,775,318	8,775,318	100.0%	8,432,343	8,385,900	8,432,343	100.6%	8,432,343	8,630,000	8,432,343	97.7%	
Capital Outlay Expenditures													
5200	Operating Transfers Out	8,775,318	8,775,318	100.0%	8,432,343	8,385,900	8,432,343	100.6%	8,432,343	8,630,000	8,432,343	97.7%	
Total Expenditures		8,775,318	8,775,318	100.0%	8,432,343	8,385,900	8,432,343	100.6%	8,432,343	8,630,000	8,432,343	97.7%	
Ending Fund Balance		-	-		-	-	-		-	-	-		

As of May 31, 2022

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>10,426,296</u>	Beginning Balance	(155,881)
		Revenues	(42,987,081)
Total Assets	<u><u>10,426,296</u></u>	Expenditures	<u>32,716,666</u>
		Total Fund Balance	<u>(10,426,296)</u>
		Total Liabilities and Fund Balance	<u><u>(10,426,296)</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	81,687,196	Accounts Payable	<u>(2,567,399)</u>
	<u>28,546,390</u>	Total Liabilities	(2,567,399)
Total Assets	<u><u>110,233,586</u></u>		
		Fund Balance	
		Beginning Balance	(83,202,728)
		Revenues	(94,846,664)
		Expenditures	<u>70,383,205</u>
		Total Fund Balance	<u>(107,666,187)</u>
		Total Liabilities and Fund Balance	<u><u>(110,233,586)</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	32,716,666	76.9%	47,139,566	41,397,110	32,825,583	79.3%	37,231,568	40,704,000	34,320,791	84.3%
Total Expenditures	42,555,656	32,716,666	76.9%	47,139,566	41,397,110	32,825,583	79.3%	37,231,568	40,704,000	34,320,791	84.3%
Ending Fund Balance	155,881	10,426,296		155,881	5,896,420	14,466,234		6,759,572	4,180,415	9,665,643	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	19,684		47,669	-	47,051		358,668	-	354,051	
5100 Bond Proceeds	81,611,938	94,455,551	115.7%	38,324,989	50,000,000	38,324,989	76.6%	60,665,896	42,500,000	-	0.0%
5210 Operating Transfers In	-	371,429		15,976,541	-	1,662,557		10,149,706	-	7,238,929	
Total Revenues	81,611,938	94,846,664	116.2%	54,349,199	50,000,000	40,034,597	80.1%	71,174,270	42,500,000	7,592,979	17.9%
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	66,681,951	81.1%	71,877,850	47,216,836	62,774,720	132.9%	61,667,477	42,500,000	41,574,355	97.8%
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	70,383,205	85.7%	75,016,528	47,216,836	65,913,397	139.6%	64,928,678	42,500,000	44,516,727	104.7%
Ending Fund Balance	82,639,759	107,666,187		83,202,728	106,653,221	77,991,257		103,870,057	97,624,465	60,700,718	

As of May 31, 2022

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(56,037,539)
Expenditures	<u>56,037,539</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	9,081,502	Due To Other Funds	(10,079,353)
Accounts Receivable	20,324	Accounts Payable	(687,857)
Inventory	2,086,440	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	(94,699,063)
Total Assets	<u><u>47,086,931</u></u>		
		Fund Balance	
		Beginning Balance	53,300,680
		Revenues	(61,688,967)
		Expenditures	<u>56,000,419</u>
		Total Fund Balance	<u>47,612,132</u>
		Total Liabilities and Fund Balance	<u><u>(47,086,931)</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	9,617,566	9,048,054	94.1%	9,878,203	9,878,203	9,850,211	99.7%	10,257,913	11,900,000	10,230,181	86.0%
4300 Federal Direct Reimbursements	2,000,000	2,638,705	131.9%	2,641,979	2,620,000	2,641,979	100.8%	2,630,996	2,620,000	2,630,996	100.4%
5210 Operating Transfers In	51,330,974	44,350,780	86.4%	42,506,147	49,783,010	42,506,147	85.4%	38,456,577	49,334,000	38,456,576	78.0%
Total Revenues	62,948,540	56,037,539	89.0%	55,026,329	62,281,213	54,998,337	88.3%	51,345,486	63,854,000	51,317,753	80.4%
Debt Service Expenditures											
5100 Debt Service	62,948,540	56,037,539	89.0%	55,026,329	62,281,213	54,998,337	88.3%	51,345,486	63,854,000	51,317,753	80.4%
Total Expenditures	62,948,540	56,037,539	89.0%	55,026,329	62,281,213	54,998,337	88.3%	51,345,486	63,854,000	51,317,753	80.4%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	75,000	6,283	8.4%	1,235	180,000	1,235	0.7%	91,665	120,000	90,671	75.6%
1600 Food Sales	3,275,000	657,879	20.1%	29,248	10,950,000	25,105	0.2%	2,325,026	4,600,000	2,299,702	50.0%
1900 Local Contributions	42,000	39,529	94.1%	22,959	2,273,000	19,310	0.8%	20,939	50,000	22,749	45.5%
3200 State Grants	500,000	480,606	96.1%	483,703	530,000	483,703	91.3%	488,430	530,000	488,430	92.2%
3900 On-Behalf Payments	-	3,050,125		4,533,955	-	4,318,929		4,516,282	-	11,346,193	
4500 Federal Grants Through State	72,862,715	57,454,544	78.9%	27,255,619	60,005,669	26,074,093	43.5%	48,017,229	66,505,906	46,793,258	70.4%
4950 Donated Commodities	-	-		985,339	-	-		3,218,157	-	-	
5210 Operating Transfers In	-	-		2,920,000	-	-		2,969,452	-	-	
Total Revenues	76,754,715	61,688,967	80.4%	36,232,058	73,938,669	30,922,376	41.8%	61,647,180	71,805,906	61,041,002	85.0%
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	52,341,583	72.2%	45,114,812	75,601,522	36,472,010	48.2%	73,547,976	102,516,150	60,700,718	59.2%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,090,000	3,658,836	89.5%	3,801,684	4,062,000	3,326,083	81.9%	4,079,674	3,840,000	3,727,227	
Total Expenditures	76,560,002	56,000,419	73.1%	48,916,496	79,663,522	39,798,092	50.0%	77,627,650	106,356,150	64,427,945	60.6%
Ending Fund Balance	(53,105,967)	(47,612,132)		(53,300,680)	(46,341,094)	(49,491,958)		(40,616,242)	(59,186,016)	(28,022,715)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>668,034</u>	Accounts Payable	<u>(5,551)</u>
Total Assets	<u><u>668,034</u></u>	Total Liabilities	(5,551)
		Fund Balance	
		Beginning Balance	(579,218)
		Revenues	(151,532)
		Expenditures	<u>68,267</u>
		Total Fund Balance	<u>(662,483)</u>
		Total Liabilities and Fund Balance	<u><u>(668,034)</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	-	67	
3200 State Grants	151,532	151,532	100.0%	3,397	290,000	3,397	1.2%	134,664	18,181	134,664	740.7%
3900 On-Behalf Payments	-	-		-	-	29,256		30,087	-	25,582	
Total Revenues	153,345	151,532	98.8%	3,397	290,000	32,653	11.3%	164,818	18,181	160,313	881.8%
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	732,633	68,267	9.3%	(39,665)	904,410	58,401	6.5%	130,385	600,562	123,432	20.6%
Total Expenditures	732,633	68,267	9.3%	(39,665)	904,410	58,401	6.5%	130,385	600,562	123,432	20.6%
Ending Fund Balance	(70)	662,483		579,218	(78,254)	510,408		536,156	(80,658)	538,604	

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	57,537	Accounts Payable	-
Deferred Outflows - Pension Contributions	<u>844</u>	Unfunded Pension Liability	(3,594)
		Deferred Inflows - Pension Investments	<u>(317)</u>
Total Assets	<u><u>58,381</u></u>	Total Liabilities	(3,911)
		Fund Balance	
		Beginning Balance	(57,664)
		Revenues	(10,944)
		Expenditures	<u>14,138</u>
		Total Fund Balance	<u>(54,470)</u>
		Total Liabilities and Fund Balance	<u><u>(58,381)</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	3,263	21.7%	6,993	15,033	3,480	23.1%	24,415	23,639	23,639	100.0%
1900 Local Contributions	6,917	7,557	109.2%	-	-	-		27,440	27,440	27,440	100.0%
3900 On-Behalf Payments	-	125		129	-	2,748		2,870	-	-	
5210 Operating Transfers In	95,000	-	0.0%	74,842	95,000	-	0.0%	92,922	95,000	-	0.0%
Total Revenues	116,950	10,944	9.4%	81,964	110,033	6,228	5.7%	147,647	146,079	51,079	35.0%
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	3,221	2.7%	75,022	95,130	75,022	78.9%	107,919	109,352	107,671	98.5%
2200 Instructional Staff Support	36,723	-	0.0%	-	51,308	-	0.0%	18,328	69,636	18,328	26.3%
3300 Community Services	24,348	10,917	44.8%	928	24,448	9,144	37.4%	30,983	24,953	15,539	62.3%
Total Expenditures	178,321	14,138	7.9%	75,950	170,886	84,166	49.3%	157,230	203,941	141,537	69.4%
Ending Fund Balance	(3,707)	54,470		57,664	(9,203)	(26,288)		51,650	3,371	(29,226)	

As of May 31, 2022

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	315,400	Due To Other Funds	(5,675)
Deferred Outflows - Pension Contributions	<u>34,442</u>	Unfunded Pension Liabilities	(146,641)
		Deferred Inflows - Pension Investments	<u>(13,965)</u>
Total Assets	<u>349,842</u>	Total Liabilities	(166,281)
		Fund Balance	
		Beginning Balance	(166,913)
		Revenues	(110,552)
		Expenditures	<u>93,904</u>
		Total Fund Balance	<u>(183,561)</u>
		Total Liabilities and Fund Balance	<u>(349,842)</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	107	170	158.9%	256	256	243	95.0%	3,527	3,527	3,504	99.3%
1800	Daycare Fees	89,991	97,044	107.8%	85,646	85,646	82,446	96.3%	135,334	135,334	111,543	82.4%
3900	On-Behalf Payments	-	13,338		13,853	-	20,123		21,017	-	-	
Total Revenues		90,098	110,552	122.7%	99,755	85,902	102,812	119.7%	159,878	138,862	115,048	82.9%
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	88,904	23.5%	170,976	381,848	100,448	26.3%	204,938	408,669	98,981	24.2%
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	93,904	24.5%	175,976	386,848	105,448	27.3%	209,938	413,839	103,981	25.1%
Ending Fund Balance		(126,165)	183,561		166,913	(57,812)	240,498		243,134	18,217	304,260	

As of May 31, 2022

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	522,144	Unfunded Pension Liabilities	(20,631)
Accounts Receivable	11,879	Deferred Inflows - Pension Investments	<u>(8,562)</u>
Deferred Outflows - Pension Contributions	<u>4,849</u>		
		Total Liabilities	(29,193)
Total Assets	<u>538,872</u>		
		Fund Balance	
		Beginning Balance	(357,290)
		Revenues	(203,987)
		Expenditures	<u>51,598</u>
		Total Fund Balance	<u>(509,679)</u>
		Total Liabilities and Fund Balance	<u>(538,872)</u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	589,601	Beginning Balance	(2,278,942)
Investments	<u>1,539,606</u>	Revenues	(136,810)
		Expenditures	<u>286,545</u>
Total Assets	<u>2,129,207</u>	Total Fund Balance	<u>(2,129,207)</u>
		Total Liabilities and Fund Balance	<u>(2,129,207)</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	144,370	170,342	118.0%	63,541	56,654	62,864	111.0%	527,420	506,076	527,420	104.2%
3900 On-Behalf Payments	-	33,645		35,129	-	7,066		103,227	-	279,881	
Total Revenues	144,370	203,987	141.3%	98,670	56,654	69,930	123.4%	630,647	506,076	807,301	159.5%
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	51,598	51,598	100.0%	(648,751)	246,298	81,428	33.1%	602,859	667,932	735,178	110.1%
2200 Instructional Staff Support	5,000	-	0.0%	-	-	-		-	-	-	
Total Expenditures	56,598	51,598	91.2%	(648,751)	246,298	81,428	33.1%	602,859	667,932	735,178	110.1%
Ending Fund Balance	445,062	509,679		357,290	(579,775)	(401,629)		(390,131)	(579,775)	(345,796)	
Trust Funds											
Trust Revenues											
1500 Interest Income	(114,644)	(114,644)	100.0%	421,125	437,310	412,337	94.3%	(82,100)	1,902	1,207	63.4%
1900 Local Contributions	248,148	251,454	101.3%	198,749	196,720	159,711	81.2%	377,564	1,407,635	391,410	27.8%
Total Revenues	133,504	136,810	102.5%	619,874	634,031	572,048	90.2%	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	2,412,446	286,545	11.9%	330,605	1,823,558	220,786	12.1%	637,641	1,486,610	627,580	42.2%
Total Expenditures	2,412,446	286,545	11.9%	330,605	1,823,558	220,786	12.1%	637,641	1,486,610	627,580	42.2%
Ending Fund Balance	-	2,129,207		2,278,942	800,146	2,340,935		1,989,673	2,254,776	2,096,886	