

Monthly Financial Report
Through June 30, 2022

	2021 - 2022 School Year			2020 - 2021 School Year			2019 - 2020 School Year		
	Budget	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
All Funds Revenues									
Local Sources									
Property Taxes	582,691,848	594,247,391	102.0%	525,408,458	530,248,112	100.9%	510,274,442	502,604,410	98.5%
Occupational Taxes	173,780,000	206,474,525	118.8%	165,848,315	176,787,809	106.6%	174,043,000	156,348,315	89.8%
Other Taxes	70,145,196	105,251,628	150.0%	56,269,662	63,516,855	112.9%	59,156,507	54,014,453	91.3%
Local Grants	10,239,199	5,693,557	55.6%	7,993,067	3,962,259	49.6%	6,811,092	4,143,024	60.8%
State Sources									
SEEK Program	222,822,000	224,312,952	100.7%	210,091,160	222,845,314	106.1%	232,487,382	225,684,013	97.1%
Other State Revenues	380,851,391	376,141,051	98.8%	366,361,374	372,724,465	101.7%	340,612,717	369,660,335	108.5%
KSFCC Allocation	9,617,566	9,617,566	100.0%	9,878,203	9,878,203	100.0%	11,900,000	10,257,913	86.2%
Federal Grants	774,181,110	442,443,829	57.1%	924,804,971	194,780,448	21.1%	154,369,913	137,930,824	89.4%
Interest	97,324	646,419	664.2%	1,733,538	752,643	43.4%	5,125,429	4,799,457	93.6%
Other Sources	151,657,139	195,854,149	129.1%	128,122,095	121,010,935	94.4%	112,182,523	132,193,786	117.8%
Total Revenues	2,376,082,773	2,160,683,068	90.9%	2,396,510,843	1,696,507,043	70.8%	1,606,963,005	1,597,636,530	99.4%
Non-Operating Funds									
Beginning Balance	188,820,297	188,820,297	100.0%	182,507,130	182,507,130	100.0%	224,869,087	224,869,087	100.0%
All Funds Expenditures									
1100 Instruction	852,593,051	898,372,623	105.4%	989,538,802	823,976,011	83.3%	794,873,734	774,344,474	97.4%
2100 Student Support	91,091,930	100,531,652	110.4%	100,683,011	87,150,824	86.6%	75,980,450	76,476,936	100.7%
2200 Instructional Staff Support	303,257,836	188,041,555	62.0%	591,723,629	149,861,810	25.3%	172,465,343	150,445,455	87.2%
2300 District Administration	9,200,855	8,634,236	93.8%	12,219,490	7,417,506	60.7%	7,264,484	7,507,701	103.3%
2400 School Administration	134,677,107	127,764,384	94.9%	132,073,762	118,604,249	89.8%	117,476,731	115,535,838	98.3%
2500 Business Support	149,246,159	61,549,530	41.2%	60,654,437	46,446,098	76.6%	66,602,596	52,348,395	78.6%
2600 Plant Operations & Maintenance	159,666,657	146,875,507	92.0%	201,341,086	110,961,638	55.1%	134,879,946	116,147,008	86.1%
2700 Transportation	97,706,299	83,479,658	85.4%	79,773,684	68,093,453	85.4%	93,685,077	85,480,460	91.2%
2900 Other Instruction Support	45,000	20,302	45.1%	-	22,631	-	-	-	-
3100 Food Service	69,626,623	67,801,446	97.4%	81,428,079	60,559,181	74.4%	102,794,835	73,668,458	71.7%
3200 Daycare Operations	746,333	73,126	9.8%	904,410	(39,665)	-4.4%	600,562	130,385	21.7%
3300 Community Services	19,555,513	12,458,623	63.7%	17,397,120	11,162,405	64.2%	12,228,651	11,341,429	92.7%
4600 Site Improvement	83,553,339	96,689,532	115.7%	48,610,611	73,247,113	150.7%	43,994,431	63,115,947	143.5%
5100 Debt Service	62,948,540	57,078,081	90.7%	62,281,213	55,254,229	88.7%	63,854,000	51,664,316	80.9%
5200 Operating Transfers Out	120,722,172	91,926,227	76.1%	135,560,425	77,476,393	57.2%	58,182,792	61,791,685	106.2%
5300 Contingency	103,276,485	-	0.0%	35,905,144	-	0.0%	57,421,141	-	0.0%
Total Expenditures	2,257,913,899	1,941,296,481	86.0%	2,550,094,901	1,690,193,876	66.3%	1,802,304,771	1,639,998,487	91.0%
Ending Fund Balance	306,989,172	408,206,883		28,923,072	188,820,297		29,527,321	182,507,130	

As of June 30, 2022

General Fund (1) Balance Sheet

Assets			
Cash	427,029,085	Liabilities	
Investments	14,901,423	Due To Other Funds	(335,055,120)
Accounts Receivable	22,890,610	Accounts Payable	(7,322,175)
Due From Other Funds	322,784,976	Accrued Expenditures	<u>(103,939,968)</u>
Inventory	<u>5,082,474</u>		
Total Assets	<u><u>792,688,568</u></u>	Total Liabilities	(446,317,262)
		Fund Balance	
		Beginning Balance	(155,306,796)
		Revenues	(1,456,920,822)
		Expenditures	<u>1,265,856,312</u>
		Total Fund Balance	<u>(346,371,306)</u>
		Total Liabilities and Fund Balance	<u><u>(792,688,568)</u></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	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
General Fund Revenues									
1111 Real Estate Taxes	540,236,192	551,359,674	102.1%	484,974,500	489,814,154	101.0%	469,774,442	462,895,650	98.5%
1115 Delinquent Property Taxes	5,000,000	42,968,794	859.4%	5,000,000	5,409,554	108.2%	5,200,000	4,001,458	77.0%
1117 Motor Vehicle Taxes	31,548,202	37,565,239	119.1%	29,101,954	34,082,938	117.1%	31,360,593	28,716,415	91.6%
1119 Franchise Taxes	24,085,994	17,194,693	71.4%	13,837,708	14,513,682	104.9%	13,905,914	13,380,801	96.2%
1131 Occupational License Taxes	173,780,000	206,474,525	118.8%	165,848,315	176,787,809	106.6%	174,043,000	156,348,315	89.8%
1191 Omitted Property Taxes	6,631,000	4,332,374	65.3%	5,600,000	6,630,948	118.4%	7,000,000	5,182,110	74.0%
1280 Revenue in Lieu of Taxes	2,880,000	3,190,526	110.8%	2,730,000	2,879,733	105.5%	1,690,000	2,733,669	161.8%
1300 Tuition	483,000	518,928	107.4%	495,000	483,205	97.6%	507,500	494,442	97.4%
1510 Interest Income	270,000	795,630	294.7%	1,100,000	270,209	24.6%	5,000,000	4,395,350	87.9%
1900 Other Local Revenues	4,521,000	4,569,441	101.1%	4,556,000	4,798,105	105.3%	4,503,000	4,563,988	101.4%
3111 State SEEK Revenues	222,822,000	224,312,952	100.7%	210,091,160	210,091,160	100.0%	232,487,382	225,684,013	97.1%
3129 KSB/KSD Transportation	17,000	24,617	144.8%	17,000	34,245	201.4%	15,000	17,593	117.3%
3800 State Utility Taxes	1,667,000	1,682,766	100.9%	1,800,000	1,818,326	101.0%	1,796,000	1,806,283	100.6%
3900 On-Behalf Payments	321,669,808	323,998,987	100.7%	319,502,121	322,405,832	100.9%	298,211,921	320,133,152	107.4%
4100 Unrestricted Federal Revenues	14,000	-	0.0%	6,500	14,013	215.6%	10,000	6,256	62.6%
5220 Indirect Cost Transfers	6,688,232	37,931,674	567.1%	6,431,602	12,336,296	191.8%	6,166,689	6,554,964	106.3%
Total Revenues	1,342,313,428	1,456,920,822	108.5%	1,251,091,860	1,282,370,209	102.5%	1,251,671,441	1,236,914,459	98.8%
Non-Operating Funds									
Beginning Balance	155,306,796	155,306,796		94,647,544	94,647,544		131,790,729	131,790,729	

2021 - 2022 School Year				2020 - 2021 School Year			2019 - 2020 School Year		
End of Year Actual									
	Budget	(Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
General Fund Expenditures									
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)									
0100 Salaries	476,945,795	439,877,267	92.2%	448,248,923	440,831,936	98.3%	445,248,514	445,037,645	100.0%
0200 Employee Benefits	247,504,551	245,225,209	99.1%	249,226,303	244,393,189	98.1%	236,841,221	244,182,863	103.1%
0300 Professional/Technical Services	256,735	161,747	63.0%	284,006	149,784	52.7%	456,594	252,959	55.4%
0400 Property Services	1,563,774	507,172	32.4%	756,654	367,918	48.6%	499,797	347,660	69.6%
0500 Other Purchased Services	865,856	430,967	49.8%	591,868	90,319	15.3%	654,408	421,158	64.4%
0600 Supplies	23,705,793	8,124,502	34.3%	20,877,715	5,698,266	27.3%	16,261,389	5,376,111	33.1%
0700 Property	5,734,111	3,356,694	58.5%	7,442,473	6,524,595	87.7%	6,870,937	5,488,614	79.9%
0800 Miscellaneous	944,972	424,962	45.0%	796,464	440,062	55.3%	527,457	454,853	86.2%
1100 Instruction	757,521,587	698,108,521	92.2%	728,224,408	698,496,069	95.9%	707,360,317	701,561,863	99.2%
Student Support (Attendance, Guidance, Health)									
0100 Salaries	53,056,619	49,194,833	92.7%	51,563,891	49,084,809	95.2%	47,281,565	45,175,457	95.5%
0200 Employee Benefits	27,565,022	27,665,677	100.4%	25,485,585	27,212,230	106.8%	22,083,470	24,954,539	113.0%
0300 Professional/Technical Services	2,122,930	1,863,812	87.8%	2,076,085	1,842,645	88.8%	1,675,320	1,325,518	79.1%
0400 Property Services	17,133	4,956	28.9%	16,012	3,803	23.8%	10,554	4,931	46.7%
0500 Other Purchased Services	143,895	64,893	45.1%	92,481	43,496	47.0%	126,058	105,044	83.3%
0600 Supplies	529,777	263,661	49.8%	592,369	287,524	48.5%	503,839	238,868	47.4%
0700 Property	150,108	154,829	103.1%	212,446	108,537	51.1%	149,118	109,434	73.4%
0800 Miscellaneous	311,472	78,411	25.2%	208,147	103,723	49.8%	198,792	157,134	79.0%
2100 Student Support	83,896,957	79,291,072	94.5%	80,247,016	78,686,767	98.1%	72,028,715	72,070,925	100.1%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)									
0100 Salaries	75,179,053	67,344,459	89.6%	71,956,456	66,943,724	93.0%	78,272,744	68,457,911	87.5%
0200 Employee Benefits	37,662,422	37,220,897	98.8%	37,787,020	36,977,781	97.9%	37,493,389	37,294,825	99.5%
0300 Professional/Technical Services	8,448,389	6,728,887	79.6%	3,548,643	782,866	22.1%	3,743,972	2,147,938	57.4%
0400 Property Services	499,777	325,632	65.2%	293,675	152,289	51.9%	306,301	245,569	80.2%
0500 Other Purchased Services	401,113	241,109	60.1%	370,292	86,596	23.4%	557,711	325,992	58.5%
0600 Supplies	4,064,429	2,841,673	69.9%	4,048,155	760,744	18.8%	4,069,783	3,866,147	95.0%
0700 Property	4,169,808	2,826,122	67.8%	11,736,565	3,233,568	27.6%	4,550,618	2,996,055	65.8%
0800 Miscellaneous	132,522	70,635	53.3%	151,757	104,419	68.8%	153,485	78,633	51.2%
2200 Instructional Staff Support	130,557,515	117,599,414	90.1%	129,892,564	109,041,987	83.9%	129,148,003	115,413,070	89.4%

2021 - 2022 School Year				2020 - 2021 School Year			2019 - 2020 School Year		
End of Year Actual									
	Budget	(Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
District Administration (Superintendent, Board)									
0100 Salaries	5,027,278	4,390,508	87.3%	4,903,044	4,005,848	81.7%	4,040,293	4,051,375	100.3%
0200 Employee Benefits	2,137,532	2,382,748	111.5%	2,090,747	2,113,113	101.1%	1,299,003	2,110,264	162.5%
0300 Professional/Technical Services	1,317,944	792,987	60.2%	1,589,313	848,989	53.4%	1,304,214	954,490	73.2%
0400 Property Services	3,000	773	25.8%	1,500	1,460	97.3%	10,985	5,610	51.1%
0500 Other Purchased Services	264,887	104,155	39.3%	103,789	71,487	68.9%	292,215	126,338	43.2%
0600 Supplies	137,308	117,622	85.7%	131,433	42,846	32.6%	115,725	60,493	52.3%
0700 Property	64,087	39,087	61.0%	70,075	35,832	51.1%	25,321	15,767	62.3%
0800 Miscellaneous	94,450	93,951	99.5%	123,472	111,287	90.1%	146,178	103,557	70.8%
2300 District Administration	9,046,486	7,921,830	87.6%	9,013,372	7,230,862	80.2%	7,233,935	7,427,894	102.7%
School Administration (Principal's Office)									
0100 Salaries	74,200,391	70,756,549	95.4%	75,359,925	71,397,890	94.7%	73,561,401	71,848,371	97.7%
0200 Employee Benefits	38,514,018	38,565,177	100.1%	38,231,584	37,924,562	99.2%	32,628,251	37,682,223	115.5%
0300 Professional/Technical Services	513,846	227,800	44.3%	519,526	230,130	44.3%	573,619	354,953	61.9%
0400 Property Services	1,384,862	851,861	61.5%	739,085	400,526	54.2%	628,606	345,689	55.0%
0500 Other Purchased Services	1,051,309	721,577	68.6%	1,054,216	739,158	70.1%	1,063,914	822,681	77.3%
0600 Supplies	5,602,421	1,825,389	32.6%	6,037,926	1,833,430	30.4%	5,917,974	2,132,522	36.0%
0700 Property	3,454,013	2,052,913	59.4%	3,466,858	2,022,429	58.3%	2,852,784	1,808,502	63.4%
0800 Miscellaneous	60,164	30,496	50.7%	61,258	24,808	40.5%	71,029	35,414	49.9%
2400 School Administration	124,781,024	115,031,762	92.2%	125,470,378	114,572,933	91.3%	117,297,577	115,030,355	98.1%
Business Support (Finance, Human Resources, IT)									
0100 Salaries	24,387,716	22,828,248	93.6%	23,292,158	23,034,354	98.9%	24,053,346	22,500,678	93.5%
0200 Employee Benefits	13,998,504	14,329,062	102.4%	15,188,779	14,503,309	95.5%	14,570,355	14,217,788	97.6%
0300 Professional/Technical Services	3,903,592	2,759,364	70.7%	2,968,464	1,694,124	57.1%	1,956,605	1,317,983	67.4%
0400 Property Services	1,075,597	554,753	51.6%	626,892	210,228	33.5%	584,953	(193,137)	-33.0%
0500 Other Purchased Services	6,002,399	4,437,125	73.9%	4,954,029	(79,362)	-1.6%	5,329,586	5,274,420	99.0%
0600 Supplies	2,911,884	1,841,013	63.2%	3,272,653	2,168,840	66.3%	3,005,241	3,932,858	130.9%
0700 Property	2,967,194	953,347	32.1%	4,163,670	1,077,543	25.9%	15,014,847	4,377,126	29.2%
0800 Miscellaneous	198,468	189,456	95.5%	222,058	204,632	92.2%	398,903	352,781	88.4%
2500 Business Support	55,445,354	47,892,367	86.4%	54,688,705	42,813,668	78.3%	64,913,835	51,780,497	79.8%

2021 - 2022 School Year				2020 - 2021 School Year			2019 - 2020 School Year		
End of Year Actual									
	Budget	(Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)									
0100 Salaries	57,843,968	47,565,898	82.2%	51,730,814	46,952,382	90.8%	54,109,964	48,205,952	89.1%
0200 Employee Benefits	24,772,318	24,303,630	98.1%	25,896,945	23,095,329	89.2%	26,178,901	23,742,199	90.7%
0300 Professional/Technical Services	657,454	487,901	74.2%	436,719	143,715	32.9%	969,103	617,499	63.7%
0400 Property Services	31,458,371	16,797,631	53.4%	22,110,758	11,310,040	51.2%	24,588,377	18,223,471	74.1%
0500 Other Purchased Services	1,929,314	579,572	30.0%	1,660,612	(2,231,109)	-134.4%	1,704,813	(370,945)	-21.8%
0600 Supplies	26,691,238	25,458,360	95.4%	22,834,367	14,143,301	61.9%	23,705,144	22,491,993	94.9%
0700 Property	4,462,887	3,084,455	69.1%	4,373,328	2,231,076	51.0%	3,267,570	2,009,372	61.5%
0800 Miscellaneous	208,189	171,805	82.5%	141,350	115,973	82.0%	155,178	119,000	76.7%
2600 Plant Operations & Maintenance	148,023,739	118,449,253	80.0%	129,184,894	95,760,707	74.1%	134,679,051	115,038,541	85.4%
Transportation (Buses, Student Activity Buses)									
0100 Salaries	40,168,886	38,723,113	96.4%	35,763,795	34,947,176	97.7%	47,816,244	45,230,780	94.6%
0200 Employee Benefits	18,515,362	20,143,054	108.8%	20,793,205	17,619,724	84.7%	19,033,354	22,876,194	120.2%
0300 Professional/Technical Services	147,898	(450,322)	-304.5%	126,933	(13,146)	-10.4%	133,326	(457,659)	-343.3%
0400 Property Services	146,101	54,999	37.6%	84,158	45,023	53.5%	106,711	56,620	53.1%
0500 Other Purchased Services	5,787,050	4,762,525	82.3%	3,998,595	3,539,763	88.5%	3,140,868	3,270,492	104.1%
0600 Supplies	8,703,498	7,949,898	91.3%	8,697,876	3,791,381	43.6%	8,971,737	7,632,641	85.1%
0700 Property	5,036,743	1,288,386	25.6%	5,502,300	4,513,342	82.0%	10,759,735	5,826,230	54.1%
0800 Miscellaneous	361,625	61,550	17.0%	131,092	49,690	37.9%	91,115	53,805	59.1%
2700 Transportation	78,867,163	72,533,204	92.0%	75,097,956	64,492,953	85.9%	90,053,089	84,489,103	93.8%
Food Service (School Cafeteria Operation)									
0100 Salaries	70,632	70,632	100.0%	70,133	70,632	100.7%	70,133	65,487	93.4%
0200 Employee Benefits	34,974	36,260	103.7%	9,210	34,944	379.4%	-	32,149	
0800 Miscellaneous	23,000	-		-	-		-	22,846	
3100 Food Service	128,606	106,892	83.1%	79,343	105,576	133.1%	70,133	120,482	171.8%

	2021 - 2022 School Year			2020 - 2021 School Year			2019 - 2020 School Year		
	Budget	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)									
0100 Salaries	2,057,923	1,589,030	77.2%	2,082,724	1,434,429	68.9%	2,493,276	1,920,453	77.0%
0200 Employee Benefits	1,040,842	976,482	93.8%	1,098,292	1,034,210	94.2%	1,095,632	1,100,455	100.4%
0300 Professional/Technical Services	2,022	4,057	200.6%	5,369	369	6.9%	13,926	9,455	67.9%
0400 Property Services	-	461		3,575	1,575	44.1%	3,890	1,890	48.6%
0500 Other Purchased Services	3,989	3,648	91.4%	1,784	955	53.5%	10,223	5,951	58.2%
0600 Supplies	6,744	4,350	64.5%	16,291	3,775	23.2%	16,535	7,357	44.5%
0700 Property	12,514	12,853	102.7%	27,647	8,668	31.4%	11,114	3,193	28.7%
0800 Miscellaneous	2,000	4,003	200.1%	11,780	3,780	32.1%	10,611	2,251	21.2%
3300 Community Services	3,126,034	2,594,884	83.0%	3,247,462	2,487,761	76.6%	3,655,207	3,051,005	83.5%
Architectural & Engineering (District Supervising Architects)									
0100 Salaries	895,407	898,065	100.3%	888,033	881,842	99.3%	898,471	895,975	99.7%
0200 Employee Benefits	439,456	463,806	105.5%	452,732	454,880	100.5%	342,251	458,260	133.9%
0300 Professional/Technical Services	2,000	820	41.0%	2,035	1,645	80.8%	186,782	64,444	34.5%
0400 Property Services	1,871	223	11.9%	1,131	392	34.6%	1,982	453	22.9%
0500 Other Purchased Services	11,367	9,968	87.7%	12,600	5,807	46.1%	13,300	5,150	38.7%
0600 Supplies	20,147	11,482	57.0%	22,634	12,596	55.6%	17,766	14,444	81.3%
0700 Property	5,433	6,347	116.8%	11,859	10,208	86.1%	11,079	6,665	60.2%
0800 Miscellaneous	2,750	1,250	45.5%	2,750	1,893	68.8%	22,800	3,079	13.5%
4300 Architectural & Engineering	1,378,432	1,391,961	101.0%	1,393,775	1,369,263	98.2%	1,494,431	1,448,470	96.9%
5200 Operating Transfers Out	2,000,456	4,935,151	246.7%	1,787,632	6,652,411	372.1%	2,005,125	6,625,439	330.4%
5300 Contingency	103,276,485	-	0.0%	35,905,144	-	0.0%	57,421,141	-	0.0%
Total Expenditures	1,498,049,838	1,265,856,312	84.5%	1,374,232,647	1,221,710,957	88.9%	1,387,360,557	1,274,057,644	91.8%
Ending Fund Balance	(429,614)	346,371,306		(28,493,243)	155,306,796		(3,898,387)	94,647,544	

As of June 30, 2022

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	240,133,960	Accounts Payable	(14,833,174)
Accounts Receivable	<u>35,948,668</u>	Due To Other Funds	<u>(250,702,329)</u>
Total Assets	<u>276,082,628</u>	Total Liabilities	(265,535,502)
		Fund Balance	
		Beginning Balance	3,596,363
		Revenues	(417,013,385)
		Expenditures	<u>402,869,896</u>
		Total Fund Balance	<u>(10,547,126)</u>
		Total Liabilities and Fund Balance	<u>(276,082,628)</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	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Special Revenue Fund									
Special Revenue Fund Revenues									
1510 Interest Income	3,865	4,302	111.3%	15,972	12,149	76.1%	-	32,347	
1700 Student Fees	12,032	150	1.2%	11,882	235	2.0%	-	595	
1900 Local Grants and Contributions	9,894,782	5,033,364	50.9%	7,529,270	3,496,477	46.4%	5,067,758	3,429,761	67.7%
3111 State SEEK Revenues	-	-		12,754,154	12,754,154	100.0%	-	-	
3200 State Grants	48,055,219	36,095,469	75.1%	35,836,353	34,963,553	97.6%	31,411,615	33,974,387	108.2%
4300 Direct Federal Grants	899,999	639,969	71.1%	878,078	838,490	95.5%	15,108,257	1,256,286	8.3%
4500 Federal Grants Through State	694,430,921	371,292,181	53.5%	856,130,561	160,636,075	18.8%	69,471,222	80,155,499	1.8%
4700 Federal Grants Thru Intermediary	290,917	322,667	110.9%	1,214,594	900,222	74.1%	664,528	757,185	12062.0%
4810 Medicaid Reimbursement	4,670,189	1,687,626	36.1%	3,956,069	1,522,724	38.5%	-	1,895,472	
5210 Operating Transfers In	1,925,656	1,937,656	100.6%	1,925,020	1,927,277	100.1%	252,054	1,824,621	752.0%
Total Revenues	760,183,580	417,013,385	54.9%	920,251,953	217,051,356	23.6%	121,975,434	123,326,153	101.1%
Non-Operating Funds									
Beginning Balance	(3,596,363)	(3,596,363)	100.0%	11,621,801	11,621,801	100.0%	9,901,763	9,901,763	100.0%
Special Revenue Fund Expenditures									
1100 Instruction	92,692,850	197,999,574	213.6%	255,649,703	124,356,338	48.6%	79,949,356	69,084,359	86.4%
2100 Student Support	7,194,973	21,240,580	295.2%	20,435,995	8,464,057	41.4%	3,951,735	4,406,011	111.5%
2200 Instructional Staff Support	172,265,275	70,336,500	40.8%	461,397,909	40,648,847	8.8%	42,839,035	34,809,119	81.3%
2300 District Administration	154,369	712,406	461.5%	3,206,118	186,644	5.8%	30,549	79,807	261.2%
2400 School Administration	9,896,083	12,732,622	128.7%	6,603,384	4,031,316	61.0%	179,154	505,483	282.1%
2500 Business Support	93,800,805	13,657,163	14.6%	5,965,732	3,632,430	60.9%	1,688,761	567,898	33.6%
2600 Plant Operations & Maintenance	11,534,638	28,308,142	245.4%	71,936,654	15,110,242	21.0%	1,074	1,064,991	99195.3%
2700 Transportation	18,839,136	10,946,454	58.1%	4,675,728	3,600,500	77.0%	3,631,988	991,357	27.3%
2900 Other Instruction Support	45,000	20,302	45.1%	-	22,631		-	-	
3100 Food Service	5,000	4,006,604	80132.1%	5,747,215	15,338,793	266.9%	208,552	-	0.0%
3300 Community Services	14,116,015	9,504,559	67.3%	12,301,653	8,343,111	67.8%	7,061,881	7,621,800	107.9%
5200 Operating Transfers Out	63,295,742	33,404,992	52.8%	79,922,783	8,534,611	10.7%	2,998,667	2,475,290	82.5%
Total Expenditures	483,839,886	402,869,896	83.3%	927,842,874	232,269,520	25.0%	142,540,753	121,606,115	85.3%
Ending Fund Balance	272,747,331	10,547,126		4,030,880	(3,596,363)		(10,663,556)	11,621,801	

As of June 30, 2022

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	4,930,612	Accounts Payable	(45,051)
Accounts Receivable	<u>30,015</u>		
Total Assets	<u>4,960,627</u>	Total Liabilities	<u>(45,051)</u>
		Fund Balance	
		Beginning Balance	(3,611,908)
		Revenues	(3,661,431)
		Expenditures	<u>2,357,763</u>
		Total Fund Balance	<u>(4,915,576)</u>
		Total Liabilities and Fund Balance	<u>(4,960,627)</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>

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	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
District Activity Funds									
District Activity Funds Revenues									
1700 Student Fees	1,260,125	3,261,279	258.8%	1,337,747	1,338,981	100.1%	3,267,792	3,251,761	99.5%
1900 Local Grants and Contributions	82,046	400,152	487.7%	267,077	267,033	100.0%	335,699	335,699	100.0%
Total Revenues	1,342,171	3,661,431	272.8%	1,604,824	1,606,014	100.1%	3,603,491	3,587,460	99.6%
Non-Operating Funds									
Beginning Balance	3,611,908	3,611,908	100.0%	3,793,916	3,793,916	100.0%	3,237,406	3,237,406	100.0%
District Activity Funds Expenditures									
1100 Instruction	1,921,057	2,239,650	116.6%	5,323,263	1,697,333	31.9%	6,786,607	2,987,474	44.0%
2600 Plant Operations & Maintenance	108,280	118,112	109.1%	219,538	90,689	41.3%	199,822	43,476	21.8%
Total Expenditures	2,029,337	2,357,763	116.2%	5,542,801	1,788,022	32.3%	6,986,429	3,030,950	43.4%
Ending Fund Balance	2,924,742	4,915,576		(144,061)	3,611,908	-2507.2%	(3,382,938)	3,793,916	-112.1%
Capital Outlay									
Capital Outlay Revenues									
3200 State Revenues	8,775,318	8,775,318	100.0%	8,385,900	8,432,343	100.6%	8,630,000	8,432,343	97.7%
Total Revenues	8,775,318	8,775,318	100.0%	8,385,900	8,432,343	100.6%	8,630,000	8,432,343	97.7%
Capital Outlay Expenditures									
5200 Operating Transfers Out	8,775,318	8,775,318	100.0%	8,385,900	8,432,343	100.6%	8,630,000	8,432,343	97.7%
Total Expenditures	8,775,318	8,775,318	100.0%	8,385,900	8,432,343	100.6%	8,630,000	8,432,343	97.7%
Ending Fund Balance	-	-		-	-		-	-	

As of June 30, 2022

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>6,096,632</u>	Beginning Balance	(155,881)
		Revenues	(42,989,610)
Total Assets	<u><u>6,096,632</u></u>	Expenditures	<u>37,048,859</u>
		Total Fund Balance	<u>(6,096,632)</u>
		Total Liabilities and Fund Balance	<u><u>(6,096,632)</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	82,181,866	Accounts Payable	(19,728,960)
Due From Other Funds	<u>23,622,120</u>	Due To Other Funds	<u>(2,678,703)</u>
Total Assets	<u><u>105,803,986</u></u>	Total Liabilities	(22,407,662)
		Fund Balance	
		Beginning Balance	(83,202,728)
		Revenues	(99,192,420)
		Expenditures	<u>98,998,824</u>
		Total Fund Balance	<u>(83,396,324)</u>
		Total Liabilities and Fund Balance	<u><u>(105,803,986)</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	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Building Fund									
Building Fund Revenues									
1111 Real Estate Taxes	42,455,656	42,887,717	101.0%	40,433,958	40,433,958	100.0%	40,500,000	39,708,760	98.0%
1900 Local Contributions	100,000	101,893	101.9%	100,000	101,917	101.9%	204,000	101,965	50.0%
3200 State Revenues	-	-		-	-		-	-	
Total Revenues	42,555,656	42,989,610	101.0%	40,533,958	40,535,875	100.0%	40,704,000	39,810,725	97.8%
Non-Operating Funds									
Beginning Balance	155,881	155,881	100.0%	6,759,572	6,759,572	100.0%	4,180,415	4,180,415	100.0%
Building Fund Expenditures									
5200 Operating Transfers Out	42,555,656	37,048,859	87.1%	41,397,110	47,139,566	113.9%	40,704,000	37,231,568	91.5%
Total Expenditures	42,555,656	37,048,859	87.1%	41,397,110	47,139,566	113.9%	40,704,000	37,231,568	91.5%
Ending Fund Balance	155,881	6,096,632		5,896,420	155,881		4,180,415	6,759,572	
Construction Fund									
Construction Fund Revenues									
1510 Interest Income	-	33,247		-	47,669		-	358,668	
5100 Bond Proceeds	81,611,938	94,455,551	115.7%	50,000,000	38,324,989	76.6%	42,500,000	60,665,896	142.7%
5210 Operating Transfers In	-	4,703,622		-	15,976,541		-	10,149,706	
Total Revenues	81,611,938	99,192,420	121.5%	50,000,000	54,349,199	108.7%	42,500,000	71,174,270	167.5%
Non-Operating Funds									
Beginning Balance	83,202,728	83,202,728		103,870,057	103,870,057		97,624,465	97,624,465	
Construction Fund Expenditures									
4600 Construction	82,174,907	95,297,570	116.0%	47,216,836	71,877,850	152.2%	42,500,000	61,667,477	145.1%
5100 Debt Service	-	471,030		-	227,900		-	318,830	
5200 Operating Transfers Out	-	3,230,224		-	2,910,778		-	2,942,371	
Total Expenditures	82,174,907	98,998,824	120.5%	47,216,836	75,016,528	158.9%	42,500,000	64,928,678	152.8%
Ending Fund Balance	82,639,759	83,396,324		106,653,221	83,202,728		97,624,465	103,870,057	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(56,607,051)
Expenditures	<u>56,607,051</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	3,604,025	Due To Other Funds	(10,370,887)
Accounts Receivable	6,288,066	Accounts Payable	(840,779)
Inventory	4,189,891	Unfunded Pension Liability	(76,712,571)
Equipment, Net of Depreciation	16,520,839	Deferred Inflows - Pension Investments	<u>(7,219,281)</u>
Deferred Outflows - Pension Contributions	<u>18,017,746</u>	Total Liabilities	(95,143,518)
Total Assets	<u><u>48,620,566</u></u>		
		Fund Balance	
		Beginning Balance	53,300,680
		Revenues	(74,992,359)
		Expenditures	<u>68,214,631</u>
		Total Fund Balance	<u>46,522,952</u>
		Total Liabilities and Fund Balance	<u><u>(48,620,566)</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	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Debt Service Fund									
Debt Service Fund Revenues									
3900 KSFCC Debt Contributions	9,617,566	9,617,566	100.0%	9,878,203	9,878,203	100.0%	11,900,000	10,257,913	86.2%
4300 Federal Direct Reimbursements	2,000,000	2,638,705	131.9%	2,620,000	2,641,979	100.8%	2,620,000	2,630,996	100.4%
5210 Operating Transfers In	51,330,974	44,350,780	86.4%	49,783,010	42,506,147	85.4%	49,334,000	38,456,577	78.0%
Total Revenues	62,948,540	56,607,051	89.9%	62,281,213	55,026,329	88.4%	63,854,000	51,345,486	80.4%
Debt Service Expenditures									
5100 Debt Service	62,948,540	56,607,051	89.9%	62,281,213	55,026,329	88.4%	63,854,000	51,345,486	80.4%
Total Expenditures	62,948,540	56,607,051	89.9%	62,281,213	55,026,329	88.4%	63,854,000	51,345,486	80.4%
Ending Fund Balance	-	-		-	-		-	-	
Food Service Enterprise Fund									
Food Service Revenues									
1510 Interest Income	75,000	9,782	13.0%	180,000	1,235	0.7%	120,000	91,665	76.4%
1600 Food Sales	3,275,000	697,576	21.3%	10,950,000	29,248	0.3%	4,600,000	2,325,026	50.5%
1900 Local Contributions	42,000	36,692	87.4%	2,273,000	22,959	1.0%	50,000	20,939	41.9%
3200 State Grants	500,000	480,606	96.1%	530,000	483,703	91.3%	530,000	488,430	92.2%
3900 On-Behalf Payments	-	4,902,526		-	4,533,955		-	4,516,282	
4500 Federal Grants Through State	71,889,084	63,798,835	88.7%	60,005,669	27,255,619	45.4%	66,505,906	48,017,229	72.2%
4950 Donated Commodities	-	2,063,846		-	985,339		-	3,218,157	
5210 Operating Transfers In	-	3,002,495		-	2,920,000		-	2,969,452	
Total Revenues	75,781,084	74,992,359	99.0%	73,938,669	36,232,058	49.0%	71,805,906	61,647,180	85.9%
Non-Operating Funds									
Beginning Balance	(53,300,680)	(53,300,680)	100.0%	(40,616,242)	(40,616,242)	100.0%	(24,635,772)	(24,635,772)	100.0%
Food Service Expenditures									
3100 Food Service Operation	69,493,017	63,687,949	91.6%	75,601,522	45,114,812	59.7%	102,516,150	73,547,976	71.7%
5100 Debt Service	-	-		-	-		-	-	
5200 Operating Transfers Out	4,090,000	4,526,682	110.7%	4,062,000	3,801,684	93.6%	3,840,000	4,079,674	
Total Expenditures	73,583,017	68,214,631	92.7%	79,663,522	48,916,496	61.4%	106,356,150	77,627,650	73.0%
Ending Fund Balance	(51,102,613)	(46,522,952)		(46,341,094)	(53,300,680)		(59,186,016)	(40,616,242)	

As of June 30, 2022

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>678,457</u>	Accounts Payable	<u>(4,404)</u>
Total Assets	<u><u>678,457</u></u>	Total Liabilities	(4,404)
		Fund Balance	
		Beginning Balance	(579,218)
		Revenues	(167,961)
		Expenditures	<u>73,126</u>
		Total Fund Balance	<u>(674,053)</u>
		Total Liabilities and Fund Balance	<u><u>(678,457)</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	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Daycare Operations Enterprise Fund									
Daycare Operations Revenues									
1800 Daycare Fees	-	-		-	-		-	67	
3200 State Grants	167,046	167,046	100.0%	290,000	3,397	1.2%	18,181	134,664	740.7%
3900 On-Behalf Payments	-	915		-	-		-	30,087	
Total Revenues	167,046	167,961	100.5%	290,000	3,397	1.2%	18,181	164,818	906.5%
Non-Operating Funds									
Beginning Balance	579,218	579,218	100.0%	536,156	536,156	100.0%	501,723	501,723	100.0%
Daycare Operations Expenditures									
3200 Daycare Operations	746,333	73,126	9.8%	904,410	(39,665)	-4.4%	600,562	130,385	21.7%
Total Expenditures	746,333	73,126	9.8%	904,410	(39,665)	-4.4%	600,562	130,385	21.7%
Ending Fund Balance	(69)	674,053		(78,254)	579,218		(80,658)	536,156	

As of June 30, 2022

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	57,537	Accounts Payable	(230)
Deferred Outflows - Pension Contributions	<u>844</u>	Unfunded Pension Liability	(3,594)
		Deferred Inflows - Pension Investments	<u>(317)</u>
Total Assets	<u>58,381</u>	Total Liabilities	(4,141)
		Fund Balance	
		Beginning Balance	(57,664)
		Revenues	(11,170)
		Expenditures	<u>14,594</u>
		Total Fund Balance	<u>(54,240)</u>
		Total Liabilities and Fund Balance	<u>(58,381)</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	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Enterprise Programs Fund									
Enterprise Programs Revenues									
1800 Daycare Fees	15,033	3,263	21.7%	15,033	6,993	46.5%	23,639	24,415	103.3%
1900 Local Contributions	7,557	7,557	100.0%	-	-		27,440	27,440	100.0%
3900 On-Behalf Payments	-	351		-	129		-	2,870	
5210 Operating Transfers In	95,000	-	0.0%	95,000	74,842	78.8%	95,000	92,922	97.8%
Total Revenues	117,590	11,170	9.5%	110,033	81,964	74.5%	146,079	147,647	101.1%
Non-Operating Funds									
Beginning Balance	57,664	57,664	100.0%	51,650	51,650	100.0%	61,233	61,233	100.0%
Enterprise Programs Expenditures									
1100 Instruction	117,250	3,572	3.0%	95,130	75,022	78.9%	109,352	107,919	98.7%
2200 Instructional Staff Support	36,723	-	0.0%	51,308	-	0.0%	69,636	18,328	26.3%
3300 Community Services	24,348	11,022	45.3%	24,448	928	3.8%	24,953	30,983	124.2%
Total Expenditures	178,321	14,594	8.2%	170,886	75,950	44.4%	203,941	157,230	77.1%
Ending Fund Balance	(3,067)	54,240		(9,203)	57,664		3,371	51,650	

As of June 30, 2022

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	316,931	Due To Other Funds	(19,678)
Deferred Outflows - Pension Contributions	<u>34,442</u>	Unfunded Pension Liabilities	(146,641)
Total Assets	<u><u>351,374</u></u>	Deferred Inflows - Pension Investments	<u>(13,965)</u>
		Total Liabilities	(180,285)
		Fund Balance	
		Beginning Balance	(166,913)
		Revenues	(114,818)
		Expenditures	<u>110,642</u>
		Total Fund Balance	<u>(171,089)</u>
		Total Liabilities and Fund Balance	<u><u>(351,374)</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	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Adult Education Enterprise Fund									
Adult Education Revenues									
1500 Interest Income	655	655	100.0%	256	256	100.1%	3,527	3,527	100.0%
1800 Daycare Fees	104,590	104,590	100.0%	85,646	85,646	100.0%	135,334	135,334	100.0%
3900 On-Behalf Payments	-	9,573		-	13,853		-	21,017	
Total Revenues	105,245	114,818	109.1%	85,902	99,755	116.1%	138,862	159,878	115.1%
Non-Operating Funds									
Beginning Balance	166,913	166,913	100.0%	243,134	243,134	100.0%	293,194	293,194	100.0%
Adult Education Expenditures									
1100 Instruction	-	-		-	-		170	-	0.0%
2200 Instructional Staff Support	393,323	105,642	26.9%	381,848	170,976	44.8%	408,669	204,938	50.1%
5200 Operating Transfers Out	5,000	5,000	100.0%	5,000	5,000	100.0%	5,000	5,000	100.0%
Total Expenditures	398,323	110,642	27.8%	386,848	175,976	45.5%	413,839	209,938	50.7%
Ending Fund Balance	(126,165)	171,089		(57,812)	166,913		18,217	243,134	

As of June 30, 2022

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	522,423	Unfunded Pension Liabilities	(20,631)
Accounts Receivable	11,783	Deferred Inflows - Pension Investments	<u>(8,562)</u>
Deferred Outflows - Pension Contributions	<u>4,849</u>		
		Total Liabilities	(29,193)
Total Assets	<u>539,056</u>		
		Fund Balance	
		Beginning Balance	(357,290)
		Revenues	(173,879)
		Expenditures	<u>21,306</u>
		Total Fund Balance	<u>(509,863)</u>
		Total Liabilities and Fund Balance	<u>(539,056)</u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	591,574	Beginning Balance	(2,278,942)
Investments	<u>1,402,054</u>	Revenues	(62,844)
		Expenditures	<u>348,159</u>
Total Assets	<u>1,993,627</u>	Total Fund Balance	<u>(1,993,627)</u>
		Total Liabilities and Fund Balance	<u>(1,993,627)</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	End of Year Actual (Unaudited)	%	Budget	End of Year Actual	%	Budget	End of Year Actual	%
Tuition Preschool Enterprise Fund									
Tuition Preschool Revenues									
1300 Tuition	171,002	171,002	100.0%	56,654	63,541	112.2%	506,076	527,420	104.2%
3900 On-Behalf Payments	-	2,877		-	35,129		-	103,227	
Total Revenues	171,002	173,879	101.7%	56,654	98,670	174.2%	506,076	630,647	124.6%
Non-Operating Funds									
Beginning Balance	357,290	357,290	100.0%	(390,131)	(390,131)	100.0%	(417,919)	(417,919)	100.0%
Tuition Preschool Expenditures									
1100 Instruction	340,307	21,306	6.3%	246,298	(648,751)	-263.4%	667,932	602,859	90.3%
2200 Instructional Staff Support	5,000	-	0.0%	-	-		-	-	
Total Expenditures	345,307	21,306	6.2%	246,298	(648,751)	-263.4%	667,932	602,859	90.3%
Ending Fund Balance	182,985	509,863		(579,775)	357,290		(579,775)	(390,131)	
Trust Funds									
Trust Revenues									
1500 Interest Income	(252,196)	(197,196)	78.2%	437,310	421,125	96.3%	1,902	(82,100)	-4317.2%
1900 Local Contributions	262,371	260,040	99.1%	196,720	198,749	101.0%	1,407,635	377,564	26.8%
Total Revenues	10,175	62,844	617.6%	634,031	619,874	97.8%	1,409,536	295,464	21.0%
Non-Operating Funds									
Beginning Balance	2,278,942	2,278,942	100.0%	1,989,673	1,989,673	100.0%	2,331,850	2,331,850	100.0%
Trust Expenditures									
3300 Trust Expenditures	2,289,116	348,159	15.2%	1,823,558	330,605	18.1%	1,486,610	637,641	42.9%
Total Expenditures	2,289,116	348,159	15.2%	1,823,558	330,605	18.1%	1,486,610	637,641	42.9%
Ending Fund Balance	1	1,993,627		800,146	2,278,942		2,254,776	1,989,673	