

Monthly Financial Report
Through July 31, 2022

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	607,448,231	-	0.0%	594,307,248	582,691,848	-	0.0%	530,248,112	525,408,458	(5,837)	0.0%
Occupational Taxes	178,993,000	-	0.0%	206,474,525	173,780,000	-	0.0%	176,787,809	165,848,315	(4,895,986)	-3.0%
Other Taxes	72,508,434	(459,591)	-0.6%	106,915,233	70,145,196	-	0.0%	63,516,855	56,269,662	(614,502)	-1.1%
Local Grants	5,663,398	107,190	1.9%	5,742,075	5,123,571	164,751	3.2%	3,962,259	6,742,470	845,858	12.5%
State Sources											
SEEK Program	211,167,000	19,314,555	9.1%	224,312,952	222,822,000	19,015,835	8.5%	222,845,314	210,091,160	18,112,104	8.6%
Other State Revenues	373,120,942	4,374,838	1.2%	376,141,050	366,361,268	19,069,296	5.2%	372,724,465	361,936,636	18,870,444	5.2%
KSFCC Allocation	10,000,000	2,187,813	21.9%	9,617,566	9,617,566	2,181,312	22.7%	9,878,203	9,878,203	2,185,981	22.1%
Federal Grants	174,400,963	606,486	0.3%	442,443,831	165,431,383	1,538,047	0.9%	194,780,448	147,869,676	1,312,825	0.9%
Interest	1,523,546	547,555	35.9%	646,420	111,042	(21,609)	-19.5%	752,643	1,282,157	(122,889)	-9.6%
Other Sources	150,831,637	7,900,442	5.2%	195,854,148	119,329,708	5,991,942	5.0%	121,010,935	126,437,247	4,560,257	3.6%
Total Revenues	1,785,657,151	34,579,287	1.9%	2,162,455,047	1,715,413,582	47,939,574	2.8%	1,696,507,043	1,611,763,984	40,248,254	2.5%
Non-Operating Funds											
Beginning Balance	409,640,537	409,640,537	100.0%	188,820,297	188,820,297	188,820,297	100.0%	182,507,130	182,507,130	182,507,130	100.0%
All Funds Expenditures											
1100 Instruction	833,764,401	4,345,054	0.5%	898,506,085	846,075,739	11,824,162	1.4%	823,976,011	813,838,456	12,020,046	1.5%
2100 Student Support	89,831,532	430,833	0.5%	100,661,549	87,215,808	1,330,489	1.5%	87,150,824	84,198,751	1,145,526	1.4%
2200 Instructional Staff Support	161,784,208	1,129,542	0.7%	188,062,231	164,202,968	2,559,913	1.6%	149,861,810	173,164,755	1,172,765	0.7%
2300 District Administration	9,079,338	261,366	2.9%	8,635,232	9,068,579	177,701	2.0%	7,417,506	9,043,921	273,651	3.0%
2400 School Administration	120,170,184	537,879	0.4%	127,780,268	124,929,996	2,086,182	1.7%	118,604,249	125,649,532	1,448,858	1.2%
2500 Business Support	64,251,672	4,427,421	6.9%	61,555,814	56,833,132	3,184,716	5.6%	46,446,098	56,377,466	(24,994)	0.0%
2600 Plant Operations & Maintenance	161,933,322	4,313,456	2.7%	146,807,032	148,569,139	3,230,341	2.2%	110,961,638	129,405,505	3,573,478	2.8%
2700 Transportation	87,152,588	3,012,941	3.5%	83,493,595	80,888,831	4,364,165	5.4%	68,093,453	78,729,944	5,824,260	7.4%
2900 Other Instruction Support	-	-		20,302	-	998		22,631	-	-	
3100 Food Service	82,882,578	921,952	1.1%	67,775,695	69,598,623	10,592,176	15.2%	60,559,181	75,889,416	(4,593,779)	-6.1%
3200 Daycare Operations	675,128	-	0.0%	73,126	746,333	1,744	0.2%	(39,665)	904,410	1,843	0.2%
3300 Community Services	16,415,941	214,424	1.3%	12,569,840	13,474,597	207,475	1.5%	11,162,405	12,157,348	6,134,217	50.5%
4600 Site Improvement	92,122,169	(553,182)	-0.6%	96,689,731	48,591,135	95,340,240	196.2%	73,247,113	51,393,775	(966,540)	-1.9%
5100 Debt Service	66,077,913	9,607,830	14.5%	57,078,081	62,948,540	8,047,699	12.8%	55,254,229	62,281,213	6,562,259	10.5%
5200 Operating Transfers Out	61,879,080	7,842,488	12.7%	91,926,226	60,360,256	5,880,944	9.7%	77,476,393	58,636,309	4,438,946	7.6%
5300 Contingency	188,159,038	-	0.0%	-	103,276,485	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	2,036,179,090	36,492,004	1.8%	1,941,634,807	1,876,780,162	148,828,945	7.9%	1,690,193,876	1,767,575,944	37,010,537	2.1%
Ending Fund Balance	159,118,598	407,727,820		409,640,537	27,453,717	87,930,925		188,820,297	26,695,169	185,744,848	

As of July 31, 2022

General Fund (1) Balance Sheet

Assets			
Cash	349,029,509	Liabilities	
Investments	14,859,800	Due To Other Funds	(109,115,450)
Accounts Receivable	1,567,614	Accounts Payable	(2,451,321)
Due From Other Funds	101,071,271	Accrued Expenditures	<u>(5,373,401)</u>
Inventory	<u>4,526,652</u>		
Total Assets	<u><u>471,054,846</u></u>	Total Liabilities	(116,940,173)
		Fund Balance	
		Beginning Balance	(348,051,636)
		Revenues	(19,831,173)
		Expenditures	<u>13,768,136</u>
		Total Fund Balance	<u>(354,114,673)</u>
		Total Liabilities and Fund Balance	<u><u>(471,054,846)</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.

2022 - 2023 School Year				2021 - 2022 School Year				2020 - 2021 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	562,845,000	-	0.0%	551,419,531	540,236,192	-	0.0%	489,814,154	484,974,500	(5,837)	0.0%
1115 Delinquent Property Taxes	5,000,000	-	0.0%	42,907,747	5,000,000	-	0.0%	5,409,554	5,000,000	-	0.0%
1117 Motor Vehicle Taxes	32,948,000	-	0.0%	37,565,239	31,548,202	-	0.0%	34,082,938	29,101,954	-	0.0%
1119 Franchise Taxes	25,049,434	-	0.0%	17,194,693	24,085,994	-	0.0%	14,513,682	13,837,708	-	0.0%
1131 Occupational License Taxes	178,993,000	-	0.0%	206,474,525	173,780,000	-	0.0%	176,787,809	165,848,315	(4,895,986)	-3.0%
1191 Omitted Property Taxes	6,631,000	(459,591)	-6.9%	6,057,026	6,631,000	-	0.0%	6,630,948	5,600,000	(614,502)	-11.0%
1280 Revenue in Lieu of Taxes	2,880,000	-	0.0%	3,190,526	2,880,000	-	0.0%	2,879,733	2,730,000	-	0.0%
1300 Tuition	483,000	-	0.0%	518,928	483,000	-	0.0%	483,205	495,000	49,559	10.0%
1510 Interest Income	1,500,000	524,260	35.0%	795,630	270,000	(39,618)	-14.7%	270,209	1,100,000	(129,798)	-11.8%
1900 Other Local Revenues	4,521,000	29,473	0.7%	4,569,441	4,521,000	29,555	0.7%	4,798,105	4,556,000	11,151	0.2%
3111 State SEEK Revenues	211,167,000	19,314,555	9.1%	224,312,952	222,822,000	19,015,835	8.5%	210,091,160	210,091,160	18,112,104	8.6%
3129 KSB/KSD Transportation	17,000	-	0.0%	24,617	17,000	-	0.0%	34,245	17,000	-	0.0%
3800 State Utility Taxes	1,667,000	-	0.0%	1,682,766	1,667,000	(151,746)	-9.1%	1,818,326	1,800,000	(151,357)	-8.4%
3900 On-Behalf Payments	322,152,132	-	0.0%	323,998,986	321,669,808	14,686,083	4.6%	322,405,832	319,502,121	14,546,102	4.6%
4100 Unrestricted Federal Revenues	14,000	-	0.0%	-	14,000	-	0.0%	14,013	6,500	-	0.0%
5220 Indirect Cost Transfers	5,996,925	422,477	7.0%	37,931,674	6,688,232	485,587	7.3%	12,336,296	6,431,602	57,807	0.9%
Total Revenues	1,361,864,491	19,831,173	1.5%	1,458,644,283	1,342,313,429	34,025,696	2.5%	1,282,370,209	1,251,091,860	26,979,243	2.2%
Non-Operating Funds											
Beginning Balance	348,051,636	348,051,636		155,306,796	155,306,796	155,306,796		94,647,544	94,647,544	94,647,544	

		2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	480,381,125	136,053	0.0%	439,877,267	475,916,185	305,834	0.1%	440,831,936	448,248,923	636,216	0.1%
0200	Employee Benefits	249,546,905	14,489	0.0%	245,359,073	247,506,734	9,801,442	4.0%	244,393,189	249,226,303	9,751,740	3.9%
0300	Professional/Technical Services	284,116	18,023	6.3%	161,747	358,714	5,394	1.5%	149,784	284,006	(4,640)	-1.6%
0400	Property Services	1,288,822	14,347	1.1%	507,172	1,563,774	7,317	0.5%	367,918	756,654	(370)	0.0%
0500	Other Purchased Services	920,343	9,232	1.0%	430,967	865,856	46	0.0%	90,319	591,868	(683)	-0.1%
0600	Supplies	10,484,389	401,817	3.8%	8,124,102	23,705,793	(399,707)	-1.7%	5,698,266	20,877,715	1,674,519	8.0%
0700	Property	4,393,403	168,769	3.8%	3,356,694	5,734,111	(145,755)	-2.5%	6,524,595	7,442,473	(114,787)	-1.5%
0800	Miscellaneous	5,941,273	68,416	1.2%	424,962	944,972	174,240	18.4%	440,062	796,464	(1,620)	-0.2%
1100	Instruction	753,240,376	831,146	0.1%	698,241,984	756,596,140	9,748,809	1.3%	698,496,069	728,224,408	11,940,374	1.6%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	53,399,942	85,429	0.2%	49,194,833	53,243,031	99,197	0.2%	49,084,809	51,563,891	137,537	0.3%
0200	Employee Benefits	27,211,012	13,168	0.0%	27,679,359	27,565,022	1,119,071	4.1%	27,212,230	25,485,585	1,013,473	4.0%
0300	Professional/Technical Services	2,175,847	4,610	0.2%	1,863,812	2,084,799	1,255	0.1%	1,842,645	2,076,085	(190)	0.0%
0400	Property Services	22,182	150	0.7%	4,956	8,696	47	0.5%	3,803	16,012	(1,959)	-12.2%
0500	Other Purchased Services	132,932	776	0.6%	64,893	94,779	1,820	1.9%	43,496	92,481	1,950	2.1%
0600	Supplies	440,168	7,873	1.8%	263,261	522,343	(21,262)	-4.1%	287,524	592,369	(7,938)	-1.3%
0700	Property	107,076	9,577	8.9%	154,829	241,553	13,699	5.7%	108,537	212,446	(1,913)	-0.9%
0800	Miscellaneous	342,902	-	0.0%	78,411	210,914	-	0.0%	103,723	208,147	(2,040)	-1.0%
2100	Student Support	83,832,061	121,584	0.1%	79,304,354	83,971,137	1,213,826	1.4%	78,686,767	80,247,016	1,138,921	1.4%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	75,624,819	297,826	0.4%	67,344,459	75,179,053	322,764	0.4%	66,943,724	71,956,456	492,019	0.7%
0200	Employee Benefits	37,305,017	55,856	0.1%	37,239,172	37,670,804	1,501,994	4.0%	36,977,781	37,787,020	1,513,415	4.0%
0300	Professional/Technical Services	3,982,438	25,254	0.6%	6,728,887	8,489,683	(1,813)	0.0%	782,866	3,548,643	(33,234)	-0.9%
0400	Property Services	829,578	5,114	0.6%	325,632	572,197	45,532	8.0%	152,289	293,675	(226)	-0.1%
0500	Other Purchased Services	491,632	13,853	2.8%	241,109	452,113	(1,322)	-0.3%	86,596	370,292	(2,758)	-0.7%
0600	Supplies	3,842,047	75,114	2.0%	2,844,073	4,064,429	26,737	0.7%	760,744	4,048,155	(52,923)	-1.3%
0700	Property	4,060,187	36,783	0.9%	2,826,122	4,169,808	35,352	0.8%	3,233,568	11,736,565	(823,448)	-7.0%
0800	Miscellaneous	609,899	91	0.0%	70,635	140,181	(5,138)	-3.7%	104,419	151,757	(4,429)	-2.9%
2200	Instructional Staff Support	126,745,617	509,891	0.4%	117,620,089	130,738,268	1,924,104	1.5%	109,041,987	129,892,564	1,088,418	0.8%

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District Administration (Superintendent, Board)												
0100	Salaries	5,080,187	113,129	2.2%	4,390,508	4,964,091	91,118	1.8%	4,005,848	4,903,044	99,987	2.0%
0200	Employee Benefits	2,166,117	14,882	0.7%	2,383,743	2,137,842	90,025	4.2%	2,113,113	2,090,747	89,395	4.3%
0300	Professional/Technical Services	1,305,130	90,524	6.9%	792,987	1,317,944	(3,752)	-0.3%	848,989	1,589,313	36,886	2.3%
0400	Property Services	12,547	10,282	81.9%	773	15,097	(1,933)	-12.8%	1,460	1,500	-	0.0%
0500	Other Purchased Services	230,050	49	0.0%	104,155	264,887	78	0.0%	71,487	103,789	-	0.0%
0600	Supplies	82,037	21,172	25.8%	117,622	137,308	208	0.2%	42,846	131,433	139	0.1%
0700	Property	24,012	4,686	19.5%	39,087	64,087	-	0.0%	35,832	70,075	(315)	-0.4%
0800	Miscellaneous	99,650	743	0.7%	93,951	94,450	-	0.0%	111,287	123,472	46,536	37.7%
2300	District Administration	8,999,730	255,467	2.8%	7,922,826	8,995,706	175,745	2.0%	7,230,862	9,013,372	272,627	3.0%
School Administration (Principal's Office)												
0100	Salaries	74,672,568	195,755	0.3%	70,756,549	74,200,391	309,839	0.4%	71,397,890	75,359,925	393,706	0.5%
0200	Employee Benefits	38,430,525	23,174	0.1%	38,582,661	38,516,311	1,339,909	3.5%	37,924,562	38,231,584	1,317,089	3.4%
0300	Professional/Technical Services	345,949	9,210	2.7%	227,800	513,846	(9,985)	-1.9%	230,130	519,526	(1,378)	-0.3%
0400	Property Services	831,019	35,270	4.2%	851,861	1,384,862	1,864	0.1%	400,526	739,085	(2,004)	-0.3%
0500	Other Purchased Services	791,442	15,287	1.9%	721,577	1,051,309	3,216	0.3%	739,158	1,054,216	(8,157)	-0.8%
0600	Supplies	3,182,916	88,974	2.8%	1,823,789	5,602,421	(194,428)	-3.5%	1,833,430	6,037,926	(18,458)	-0.3%
0700	Property	1,550,827	111,775	7.2%	2,052,913	3,454,013	(89,226)	-2.6%	2,022,429	3,466,858	(241,125)	-7.0%
0800	Miscellaneous	132,638	420	0.3%	30,496	60,164	(1,879)	-3.1%	24,808	61,258	(38)	-0.1%
2400	School Administration	119,937,884	479,865	0.4%	115,047,646	124,783,316	1,359,310	1.1%	114,572,933	125,470,378	1,439,634	1.1%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	24,018,618	508,434	2.1%	22,828,248	24,455,597	591,703	2.4%	23,034,354	23,292,158	685,603	2.9%
0200	Employee Benefits	14,703,437	122,406	0.8%	14,335,345	14,044,192	647,037	4.6%	14,503,309	15,188,779	482,705	3.2%
0300	Professional/Technical Services	4,357,439	96,496	2.2%	2,759,364	3,903,592	21,866	0.6%	1,694,124	2,968,464	(6,934)	-0.2%
0400	Property Services	729,245	122,724	16.8%	554,753	1,075,597	13,211	1.2%	210,228	626,892	(90,285)	-14.4%
0500	Other Purchased Services	5,611,529	2,881,874	51.4%	4,437,125	6,005,399	2,451,114	40.8%	(79,362)	4,954,029	474,373	9.6%
0600	Supplies	4,370,610	55,749	1.3%	1,841,013	2,911,884	(3,504)	-0.1%	2,168,840	3,272,653	(31,446)	-1.0%
0700	Property	9,880,817	630,910	6.4%	953,347	2,967,194	(573,131)	-19.3%	1,077,543	4,163,670	(1,551,623)	-37.3%
0800	Miscellaneous	215,382	-	0.0%	189,456	198,468	(1,270)	-0.6%	204,632	222,058	(1,400)	-0.6%
2500	Business Support	63,887,077	4,418,593	6.9%	47,898,651	55,561,923	3,147,026	5.7%	42,813,668	54,688,705	(39,007)	-0.1%

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Plant Operations & Maintenance (Custodians, Maintenance, Utilities)												
0100	Salaries	68,061,220	1,050,223	1.5%	47,565,898	57,843,968	1,210,359	2.1%	46,952,382	51,730,814	1,296,770	2.5%
0200	Employee Benefits	26,672,867	399,447	1.5%	24,321,673	24,774,329	796,706	3.2%	23,095,329	25,896,945	806,087	3.1%
0300	Professional/Technical Services	874,605	21,055	2.4%	487,901	657,454	(11,652)	-1.8%	143,715	436,719	632	0.1%
0400	Property Services	29,526,571	899,947	3.0%	16,798,622	31,458,370	252,967	0.8%	11,310,040	22,110,758	273,042	1.2%
0500	Other Purchased Services	1,913,140	152,554	8.0%	579,572	1,929,314	124,806	6.5%	(2,231,109)	1,660,612	97,691	5.9%
0600	Supplies	27,746,136	1,284,623	4.6%	25,483,119	26,976,403	702,074	2.6%	14,143,301	22,834,367	938,351	4.1%
0700	Property	5,011,491	274,849	5.5%	3,084,455	4,462,887	73,942	1.7%	2,231,076	4,373,328	159,779	3.7%
0800	Miscellaneous	897,720	22,872	2.5%	171,805	208,189	95	0.0%	115,973	141,350	1,126	0.8%
2600	Plant Operations & Maintenance	160,703,750	4,105,570	2.6%	118,493,045	148,310,915	3,149,297	2.1%	95,760,707	129,184,894	3,573,478	2.8%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	43,145,517	313,309	0.7%	38,723,113	40,168,886	229,354	0.6%	34,947,176	35,763,795	226,798	0.6%
0200	Employee Benefits	20,563,573	124,807	0.6%	20,156,992	18,515,362	341,685	1.8%	17,619,724	20,793,205	386,428	1.9%
0300	Professional/Technical Services	169,479	-	0.0%	(450,322)	145,215	(9,430)	-6.5%	(13,146)	126,933	8	0.0%
0400	Property Services	105,401	5,308	5.0%	54,999	146,101	2,670	1.8%	45,023	84,158	2,315	2.8%
0500	Other Purchased Services	4,866,810	2,217,152	45.6%	4,762,525	5,787,050	3,255,039	56.2%	3,539,763	3,998,595	2,208,127	55.2%
0600	Supplies	8,296,889	288,316	3.5%	7,949,898	8,703,498	170,453	2.0%	3,791,381	8,697,876	206,131	2.4%
0700	Property	9,061,959	16,430	0.2%	1,288,386	5,036,743	15,491	0.3%	4,513,342	5,502,300	2,794,452	50.8%
0800	Miscellaneous	373,004	3,674	1.0%	61,550	361,625	362	0.1%	49,690	131,092	-	0.0%
2700	Transportation	86,582,632	2,968,997	3.4%	72,547,141	78,864,481	4,005,622	5.1%	64,492,953	75,097,956	5,824,260	7.8%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,632	1,688	2.4%	70,632	70,632	1,894	2.7%	70,632	70,133	-	0.0%
0200	Employee Benefits	34,974	649	1.9%	26,152	34,974	732	2.1%	34,944	9,210	794	8.6%
0800	Miscellaneous	23,000	-		10,108	-	-		-	-	-	
3100	Food Service	128,606	2,337	1.8%	106,892	105,606	2,627	2.5%	105,576	79,343	794	1.0%

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	2,184,735	40,365	1.8%	1,387,502	2,097,662	43,087	2.1%	1,434,429	2,082,724	50,994	2.4%
0200 Employee Benefits	1,038,837	5,631	0.5%	974,667	1,040,842	45,670	4.4%	1,034,210	1,098,292	49,175	4.5%
0300 Professional/Technical Services	10,042	-	0.0%	4,057	13,950	-	0.0%	369	5,369	150	2.8%
0400 Property Services	200	-	0.0%	461	538	0	0.0%	1,575	3,575	-	0.0%
0500 Other Purchased Services	7,047	165	2.3%	3,648	9,239	(54)	-0.6%	955	1,784	-	0.0%
0600 Supplies	4,136	119	2.9%	2,312	10,741	-	0.0%	3,775	16,291	43	0.3%
0700 Property	881	363	41.2%	12,853	14,735	600	4.1%	8,668	27,647	886	3.2%
0800 Miscellaneous	-	66		4,003	4,003	-	0.0%	3,780	11,780	-	0.0%
3300 Community Services	3,245,878	46,709	1.4%	2,389,503	3,191,709	89,304	2.8%	2,487,761	3,247,462	101,248	3.1%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	910,407	22,463	2.5%	898,069	895,407	23,882	2.7%	881,842	888,033	26,777	3.0%
0200 Employee Benefits	1,786,212	3,844	0.2%	464,001	439,456	18,774	4.3%	454,880	452,732	19,164	4.2%
0300 Professional/Technical Services	2,400	400	16.7%	820	1,250	-	0.0%	1,645	2,035	-	0.0%
0400 Property Services	1,889	-	0.0%	223	655	-	0.0%	392	1,131	-	0.0%
0500 Other Purchased Services	13,367	-	0.0%	9,968	14,825	(1,067)	-7.2%	5,807	12,600	-	0.0%
0600 Supplies	16,690	1,269	7.6%	11,482	13,219	1,081	8.2%	12,596	22,634	1,030	4.6%
0700 Property	4,385	-	0.0%	6,347	7,737	-	0.0%	10,208	11,859	-	0.0%
0800 Miscellaneous	5,575	-	0.0%	1,250	1,750	-	0.0%	1,893	2,750	(170)	-6.2%
4300 Architectural & Engineering	2,740,925	27,976	1.0%	1,392,160	1,374,299	42,670	3.1%	1,369,263	1,393,775	46,801	3.4%
5200 Operating Transfers Out	1,910,000	-	0.0%	4,935,151	2,000,456	-	0.0%	6,652,411	1,787,632	-	0.0%
5300 Contingency	188,159,038	-	0.0%	-	103,276,485	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	1,600,113,574	13,768,136	0.9%	1,265,899,442	1,497,770,442	24,858,341	1.7%	1,221,710,957	1,374,232,647	25,387,548	1.8%
Ending Fund Balance	109,802,553	354,114,673		348,051,636	(150,218)	164,474,151		155,306,796	(28,493,243)	96,239,239	

As of July 31, 2022

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	33,795,646	Accounts Payable	(12,622,436)
Accounts Receivable	<u>33,449,045</u>	Due To Other Funds	<u>(49,526,011)</u>
Total Assets	<u>67,244,691</u>	Total Liabilities	(62,148,447)
		Fund Balance	
		Beginning Balance	(10,274,698)
		Revenues	(101,482)
		Expenditures	<u>5,279,936</u>
		Total Fund Balance	<u>(5,096,244)</u>
		Total Liabilities and Fund Balance	<u>(67,244,691)</u>

Special Revenue Fund includes grants and awards for donor-specified purposes. Federal and state grants are the largest source.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	4,927	7,634	155.0%	4,302	1,397	127	9.1%	12,149	-	1,204	
1700 Student Fees	12,032	-	0.0%	150	68,383	-	0.0%	235	-	-	
1900 Local Grants and Contributions	5,589,894	100,380	1.8%	5,081,883	4,475,407	127,350	2.8%	3,496,477	5,067,758	396,613	7.8%
3111 State SEEK Revenues	-	-		-	4,475,408	-	0.0%	12,754,154	-	-	
3200 State Grants	40,398,492	(12,821)	0.0%	36,095,469	33,565,096	(187)	0.0%	34,963,553	31,411,615	50,595	0.2%
4300 Direct Federal Grants	876,513	6,288	0.7%	639,969	15,695,057	(43,447)	-0.3%	838,490	15,108,257	-	0.0%
4500 Federal Grants Through State	85,511,069	-	0.0%	371,292,181	74,593,805	-	0.0%	160,636,075	69,471,222	2	0.0%
4700 Federal Grants Thru Intermediary	10,000	-	0.0%	322,667	631,688	-	0.0%	900,222	664,528	-	0.0%
4810 Medicaid Reimbursement	2,458,828	-	0.0%	1,687,626	2,048,478	90,375	4.4%	1,522,724	-	69,026	
5210 Operating Transfers In	1,815,000	-	0.0%	1,937,656	2,454,264	-	0.0%	1,927,277	252,054	-	27.4%
Total Revenues	136,676,755	101,482	0.1%	417,061,903	138,008,983	174,218	0.1%	217,051,356	121,975,434	517,440	0.4%
Non-Operating Funds											
Beginning Balance	10,274,698	10,274,698	100.0%	(3,596,363)	(3,596,363)	(3,596,363)	100.0%	11,621,801	11,621,801	11,621,801	100.0%
Special Revenue Fund Expenditures											
1100 Instruction	78,197,400	3,477,670	4.4%	197,999,573	81,840,472	2,395,463	2.9%	124,356,338	79,949,356	206,490	0.3%
2100 Student Support	5,999,471	309,249	5.2%	21,357,195	3,244,671	116,662	3.6%	8,464,057	3,951,735	6,606	0.2%
2200 Instructional Staff Support	34,693,274	616,155	1.8%	70,336,500	33,029,655	633,561	1.9%	40,648,847	42,839,035	82,613	0.2%
2300 District Administration	79,608	5,899	7.4%	712,406	72,873	1,956	2.7%	186,644	30,549	1,024	3.4%
2400 School Administration	232,300	58,014	25.0%	12,732,622	146,680	726,872	495.5%	4,031,316	179,154	9,224	5.1%
2500 Business Support	364,595	8,828	2.4%	13,657,163	1,271,209	37,690	3.0%	3,632,430	1,688,761	14,014	0.8%
2600 Plant Operations & Maintenance	1,121,292	206,317	18.4%	28,195,875	25,700	96,163	374.2%	15,110,242	1,074	-	0.0%
2700 Transportation	569,956	43,944	7.7%	10,946,454	2,024,350	358,542	17.7%	3,600,500	3,631,988	-	0.0%
2900 Other Instruction Support	-	-		20,302	-	998		22,631	-	-	
3100 Food Service	-	-		4,006,604	-	-		15,338,793	208,552	84,192	40.4%
3300 Community Services	12,901,897	155,288	1.2%	9,821,156	9,057,013	117,945	1.3%	8,343,111	7,061,881	5,917,825	83.8%
5200 Operating Transfers Out	2,491,167	398,572	16.0%	33,404,992	2,933,826	447,231	15.2%	8,534,611	2,998,667	23,627	0.8%
Total Expenditures	136,650,960	5,279,936	3.9%	403,190,842	133,646,449	4,933,085	3.7%	232,269,520	142,540,753	6,345,614	4.5%
Ending Fund Balance	10,300,493	5,096,244		10,274,698	766,171	(8,355,231)		(3,596,363)	(8,943,518)	5,793,627	

As of July 31, 2022

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>4,963,396</u>	Accounts Payable	<u>(58,443)</u>
Total Assets	<u>4,963,396</u>	Total Liabilities	<u>(58,443)</u>
		Fund Balance	
		Beginning Balance	(4,915,577)
		Revenues	(27,183)
		Expenditures	<u>37,807</u>
		Total Fund Balance	<u>(4,904,953)</u>
		Total Liabilities and Fund Balance	<u>(4,963,396)</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

Assets		Fund Balance	
Due From Other Funds	<u>4,387,659</u>	Beginning Balance	-
		Revenues	(4,387,659)
Total Assets	<u>4,387,659</u>	Expenditures	<u>-</u>
		Total Fund Balance	<u>(4,387,659)</u>
		Total Liabilities and Fund Balance	<u>(4,387,659)</u>

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

		2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	23,633	1.9%	3,261,279	3,261,279	28,355	0.9%	1,338,981	1,337,747	58,927	4.4%
1900	Local Grants and Contributions	82,046	3,551	4.3%	400,152	400,152	5,801	1.4%	267,033	267,077	57,835	21.7%
Total Revenues		1,342,171	27,183	2.0%	3,661,431	3,661,431	34,155	0.9%	1,606,014	1,604,824	116,762	7.3%
Non-Operating Funds												
Beginning Balance		4,915,577	4,915,577	100.0%	3,611,908	3,611,908	3,611,908	100.0%	3,793,916	3,793,916	3,793,916	100.0%
District Activity Funds Expenditures												
1100	Instruction	1,921,057	36,238	1.9%	2,239,650	7,181,570	(321,713)	-4.5%	1,697,333	5,323,263	(128,655)	-2.4%
2600	Plant Operations & Maintenance	108,280	1,569	1.4%	118,112	232,523	(15,119)	-6.5%	90,689	219,538	-	0.0%
Total Expenditures		2,029,337	37,807	1.9%	2,357,762	7,414,093	(336,832)	-4.5%	1,788,022	5,542,801	(128,655)	-2.3%
Ending Fund Balance		4,228,411	4,904,953		4,915,577	(140,754)	3,982,895	-2829.7%	3,611,908	(3,937,977)	245,417	-6.2%
Capital Outlay												
Capital Outlay Revenues												
3200	State Revenues	8,775,318	4,387,659	50.0%	8,775,318	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%
Total Revenues		8,775,318	4,387,659	50.0%	8,775,318	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%
Capital Outlay Expenditures												
5200	Operating Transfers Out	8,775,318	-	0.0%	8,775,318	8,775,318	2,165,132	24.7%	8,432,343	8,385,900	1,465,500	17.5%
Total Expenditures		8,775,318	-	0.0%	8,775,318	8,775,318	2,165,132	24.7%	8,432,343	8,385,900	1,465,500	17.5%
Ending Fund Balance		-	4,387,659		-	-	2,222,527		-	-	2,750,672	

As of July 31, 2022

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>3,063,647</u>	Beginning Balance	(6,096,632)
		Revenues	-
Total Assets	<u><u>3,063,647</u></u>	Expenditures	<u>3,032,985</u>
		Total Fund Balance	<u>(3,063,647)</u>
		Total Liabilities and Fund Balance	<u><u>(3,063,647)</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	68,805,200	Due To Other Funds	(15,059,637)
	<u>27,370,516</u>	Accounts Payable	<u>(1,513,651)</u>
Total Assets	<u><u>96,175,717</u></u>	Total Liabilities	(16,573,288)
		Fund Balance	
		Beginning Balance	(83,396,323)
		Revenues	(11,974)
		Expenditures	<u>3,805,868</u>
		Total Fund Balance	<u>(79,602,429)</u>
		Total Liabilities and Fund Balance	<u><u>(96,175,717)</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.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	44,603,231	-	0.0%	42,887,717	42,455,656	-	0.0%	40,433,958	40,433,958	-	0.0%
1900 Local Contributions	99,364	-	0.0%	101,893	100,000	-	0.0%	101,917	100,000	-	0.0%
Total Revenues	44,702,595	-	0.0%	42,989,610	42,555,656	-	0.0%	40,535,875	40,533,958	-	0.0%
Non-Operating Funds											
Beginning Balance	6,096,632	6,096,632	100.0%	155,881	155,881	155,881	100.0%	6,759,572	6,759,572	6,759,572	100.0%
Building Fund Expenditures											
5200 Operating Transfers Out	44,702,595	3,032,985	6.8%	37,048,859	42,555,656	-	0.0%	47,139,566	41,397,110	4,862	0.0%
Total Expenditures	44,702,595	3,032,985	6.8%	37,048,859	42,555,656	-	0.0%	47,139,566	41,397,110	4,862	0.0%
Ending Fund Balance	6,096,632	3,063,647		6,096,632	155,881	155,881		155,881	5,896,420	6,754,710	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	11,974		33,247	-	561		47,669	-	4,260	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
3200 State Gramts	6,811,000	-	0.0%	-	-	-		-	-	-	
5100 Bond Proceeds	80,000,000	-	0.0%	94,455,551	45,093,293	-	0.0%	38,324,989	50,000,000	-	0.0%
5210 Operating Transfers In	-	-		4,703,622	-	-		15,976,541	-	4,862	
Total Revenues	86,811,000	11,974	0.0%	99,192,420	46,698,394	561	0.0%	54,349,199	50,000,000	9,122	0.0%
Non-Operating Funds											
Beginning Balance	83,396,323	83,396,323		83,202,728	83,202,728	83,202,728		103,870,057	103,870,057	103,870,057	
Construction Fund Expenditures											
4600 Construction	89,381,244	(581,158)	-0.7%	95,297,571	47,216,836	95,297,570	201.8%	71,877,850	50,000,000	(1,013,341)	-2.0%
5100 Debt Service	-	-		471,030	-	471,030		227,900	-	-	
5200 Operating Transfers Out	-	4,387,026		3,230,224	-	3,230,224		2,910,778	-	2,910,778	
Total Expenditures	89,381,244	3,805,868	4.3%	98,998,825	47,216,836	98,998,824	209.7%	75,016,528	50,000,000	1,897,436	3.8%
Ending Fund Balance	80,826,079	79,602,429		83,396,323	82,684,286	(15,795,536)		83,202,728	103,870,057	101,981,743	

As of July 31, 2022

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(9,607,830)
Expenditures	9,607,830
	<u> </u>
Total Fund Balance	<u> </u>
	-
Total Liabilities and Fund Balance	<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	499,793	Due To Other Funds	(2,277,004)
Accounts Receivable	612,451	Accounts Payable	(494,327)
Inventory	5,214,971	Unfunded Pension Liability	(76,712,571)
Equipment, Net of Depreciation	18,740,320	Deferred Inflows - Pension Investments	<u>(7,219,281)</u>
Deferred Outflows - Pension Contributions	<u>14,798,265</u>		
		Total Liabilities	(86,703,184)
Total Assets	<u>39,865,799</u>		
		Fund Balance	
		Beginning Balance	46,497,201
		Revenues	(603,335)
		Expenditures	<u>943,519</u>
		Total Fund Balance	<u>46,837,385</u>
		Total Liabilities and Fund Balance	<u>(39,865,799)</u>

Food Service Fund operates the cafeterias at all schools. This operation is funded by federal reimbursements and student sales.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	10,000,000	2,187,813	21.9%	9,617,566	9,617,566	2,181,312	22.7%	9,878,203	9,878,203	2,185,981	22.1%
4300 Federal Direct Reimbursements	2,600,000	-	0.0%	2,638,705	2,000,000	-	0.0%	2,641,979	2,620,000	-	0.0%
5210 Operating Transfers In	53,477,913	7,420,017	13.9%	44,350,780	51,330,974	5,395,357	10.5%	42,506,147	49,783,010	4,376,278	8.8%
Total Revenues	66,077,913	9,607,830	14.5%	56,607,051	62,948,540	7,576,669	12.0%	55,026,329	62,281,213	6,562,259	10.5%
Debt Service Expenditures											
5100 Debt Service	66,077,913	9,607,830	14.5%	56,607,051	62,948,540	7,576,669	12.0%	55,026,329	62,281,213	6,562,259	10.5%
Total Expenditures	66,077,913	9,607,830	14.5%	56,607,051	62,948,540	7,576,669	12.0%	55,026,329	62,281,213	6,562,259	10.5%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	2,000	3,254	162.7%	9,782	75,000	25	0.0%	1,235	180,000	214	0.1%
1600 Food Sales	2,950,000	8,180	0.3%	697,576	3,275,000	24,393	0.7%	29,248	10,950,000	529	0.0%
1900 Local Contributions	99,789	(8,296)	-8.3%	36,692	42,000	18,150	43.2%	22,959	2,273,000	1,145	0.1%
3200 State Grants	111,000	-	0.0%	480,606	500,000	-	0.0%	483,703	530,000	-	0.0%
3900 On-Behalf Payments	-	-		4,902,526	-	145,244		4,533,955	-	205,663	
4500 Federal Grants Through State	82,944,553	600,198	0.7%	63,798,837	70,462,355	1,491,119	2.1%	27,255,619	60,005,669	1,243,797	2.1%
4950 Donated Commodities	-	-		2,063,846	-	-		985,339	-	-	
5210 Operating Transfers In	-	-		3,002,495	-	-		2,920,000	-	-	
Total Revenues	86,107,342	603,335	0.7%	74,992,360	74,354,355	1,678,932	2.3%	36,232,058	73,938,669	1,451,348	2.0%
Non-Operating Funds											
Beginning Balance	(46,497,201)	(46,497,201)	100.0%	(53,300,680)	(53,300,680)	(53,300,680)	100.0%	(40,616,242)	(40,616,242)	(40,616,242)	100.0%
Food Service Expenditures											
3100 Food Service Operation	82,753,971	919,615	1.1%	63,662,199	69,493,017	10,589,549	15.2%	45,114,812	75,601,522	(4,678,765)	-6.2%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,000,000	23,905	0.6%	4,526,682	4,090,000	38,356	0.9%	3,801,684	4,062,000	34,180	
Total Expenditures	86,753,971	943,519	1.1%	68,188,881	73,583,017	10,627,905	14.4%	48,916,496	79,663,522	(4,644,585)	-5.8%
Ending Fund Balance	(47,143,831)	(46,837,385)		(46,497,201)	(52,529,342)	(62,249,653)		(53,300,680)	(46,341,094)	(34,520,309)	

As of July 31, 2022

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>674,123</u>	Accounts Payable	<u>(70)</u>
Total Assets	<u><u>674,123</u></u>	Total Liabilities	<u>(70)</u>
		Fund Balance	
		Beginning Balance	(674,053)
		Revenues	-
		Expenditures	<u>-</u>
		Total Fund Balance	<u>(674,053)</u>
		Total Liabilities and Fund Balance	<u><u>(674,123)</u></u>

Daycare Operations Fund operates daycare facilities at two schools. These services are funded by the state or by parent charges.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	-	-		-	-	-		-	-	-	
3200 State Grants	-	-		167,046	167,046	-	0.0%	3,397	290,000	-	0.0%
3900 On-Behalf Payments	-	-		915	-	-		-	-	1,843	
Total Revenues	-	-		167,961	167,046	-	0.0%	3,397	290,000	1,843	0.6%
Non-Operating Funds											
Beginning Balance	674,053	674,053	100.0%	579,218	579,218	579,218	100.0%	536,156	536,156	536,156	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	675,128	-	0.0%	73,126	746,333	1,744	0.2%	(39,665)	904,410	1,843	0.2%
Total Expenditures	675,128	-	0.0%	73,126	746,333	1,744	0.2%	(39,665)	904,410	1,843	0.2%
Ending Fund Balance	(1,075)	674,053		674,053	(69)	577,474		579,218	(78,254)	536,156	

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Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	57,307	Unfunded Pension Liability	(3,594)
Deferred Outflows - Pension Contributions	<u>844</u>	Deferred Inflows - Pension Investments	<u>(317)</u>
Total Assets	<u>58,151</u>	Total Liabilities	(3,911)
		Fund Balance	
		Beginning Balance	(54,240)
		Revenues	-
		Expenditures	<u>-</u>
		Total Fund Balance	<u>(54,240)</u>
		Total Liabilities and Fund Balance	<u>(58,151)</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.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	-	-		3,262	15,033	-	0.0%	6,993	15,033	-	0.0%
1900 Local Contributions	-	-		7,557	7,557	-	0.0%	-	-	-	
3900 On-Behalf Payments	-	-		351	-	6		129	-	131	
5210 Operating Transfers In	95,000	-	0.0%	-	95,000	-	0.0%	74,842	95,000	-	0.0%
Total Revenues	95,000	-	0.0%	11,170	117,590	6	0.0%	81,964	110,033	131	0.1%
Non-Operating Funds											
Beginning Balance	54,240	54,240	100.0%	57,664	57,664	57,664	100.0%	51,650	51,650	51,650	100.0%
Enterprise Programs Expenditures											
1100 Instruction	113,315	-	0.0%	3,572	117,250	-	0.0%	75,022	95,130	-	0.0%
2200 Instructional Staff Support	37,696	-	0.0%	-	36,723	-	0.0%	-	51,308	-	0.0%
3300 Community Services	1,555	-	0.0%	11,022	24,348	6	0.0%	928	24,448	131	0.5%
Total Expenditures	152,567	-	0.0%	14,594	178,320	6	0.0%	75,950	170,886	131	0.1%
Ending Fund Balance	(3,327)	54,240		54,240	(3,066)	57,664		57,664	(9,203)	51,650	

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Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	302,261	Due To Other Funds	(3,136)
Deferred Outflows - Pension Contributions	<u>34,442</u>	Unfunded Pension Liabilities	(146,641)
		Deferred Inflows - Pension Investments	<u>(13,965)</u>
Total Assets	<u>336,703</u>	Total Liabilities	(163,743)
		Fund Balance	
		Beginning Balance	(171,089)
		Revenues	(5,367)
		Expenditures	<u>3,496</u>
		Total Fund Balance	<u>(172,960)</u>
		Total Liabilities and Fund Balance	<u>(336,703)</u>

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

2022 - 2023 School Year				2021 - 2022 School Year				2020 - 2021 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	433	433	100.0%	655	655	13	1.9%	256	256	23	9.1%
1800	Daycare Fees	4,934	4,934	100.0%	104,590	104,590	3,485	3.3%	85,646	85,646	-	0.0%
3900	On-Behalf Payments	-	-		9,573	-	635		13,853	-	958	
Total Revenues		5,367	5,367	100.0%	114,818	105,245	4,133	3.9%	99,755	85,902	981	1.1%
Non-Operating Funds												
Beginning Balance		171,089	171,089	100.0%	166,913	166,913	166,913	100.0%	243,134	243,134	243,134	100.0%
Adult Education Expenditures												
1100	Instruction	-	-		-	-	-		-	-	-	
2200	Instructional Staff Support	302,620	3,496	1.2%	105,642	393,323	2,248	0.6%	170,976	381,848	1,734	0.5%
5200	Operating Transfers Out	-	-		5,000	5,000	-	0.0%	5,000	5,000	-	0.0%
Total Expenditures		302,620	3,496	1.2%	110,642	398,323	2,248	0.6%	175,976	386,848	1,734	0.4%
Ending Fund Balance		(126,164)	172,960		171,089	(126,165)	168,798		166,913	(57,812)	242,381	

As of July 31, 2022

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	522,639	Unfunded Pension Liabilities	(20,631)
Accounts Receivable	11,593	Deferred Inflows - Pension Investments	<u>(8,562)</u>
Deferred Outflows - Pension Contributions	<u>4,849</u>		
		Total Liabilities	(29,193)
Total Assets	<u>539,081</u>		
		Fund Balance	
		Beginning Balance	(509,863)
		Revenues	(25)
		Expenditures	<u>-</u>
		Total Fund Balance	<u>(509,888)</u>
		Total Liabilities and Fund Balance	<u>(539,081)</u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	582,406	Beginning Balance	(1,993,627)
Investments	<u>1,402,054</u>	Revenues	(3,260)
		Expenditures	<u>12,427</u>
Total Assets	<u>1,984,460</u>		
		Total Fund Balance	<u>(1,984,460)</u>
		Total Liabilities and Fund Balance	<u>(1,984,460)</u>

The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 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	2,556	25	1.0%	171,002	171,002	7,061	4.1%	63,541	56,654	-	0.0%
3900 On-Behalf Payments	-	-		2,877	-	1,602		35,129	-	336	
Total Revenues	2,556	25	1.0%	173,879	171,002	8,663	5.1%	98,670	56,654	336	0.6%
Non-Operating Funds											
Beginning Balance	509,863	509,863	100.0%	357,290	357,290	357,290	100.0%	(390,131)	(390,131)	(390,131)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	292,253	-	0.0%	21,306	340,307	1,602	0.5%	(648,751)	246,298	1,836	0.7%
2200 Instructional Staff Support	5,000	-	0.0%	-	5,000	-	0.0%	-	-	-	
Total Expenditures	297,253	-	0.0%	21,306	345,307	1,602	0.5%	(648,751)	246,298	1,836	0.7%
Ending Fund Balance	215,166	509,888		509,863	182,985	364,351		357,290	(579,775)	(391,631)	
Trust Funds											
Trust Revenues											
1500 Interest Income	16,186	-	0.0%	(197,196)	(236,010)	17,283	-7.3%	421,125	1,902	1,207	63.4%
1900 Local Contributions	(8,542)	3,260	-38.2%	260,040	248,012	31,600	12.7%	198,749	1,407,635	391,410	27.8%
Total Revenues	7,644	3,260	42.6%	62,844	12,001	48,882	407.3%	619,874	1,409,536	392,616	27.9%
Non-Operating Funds											
Beginning Balance	1,993,627	1,993,627	100.0%	2,278,942	2,278,942	2,278,942	100.0%	1,989,673	1,989,673	1,989,673	100.0%
Trust Expenditures											
3300 Trust Expenditures	266,611	12,427	4.7%	348,159	1,201,528	221	0.0%	330,605	1,823,558	115,013	6.3%
Total Expenditures	266,611	12,427	4.7%	348,159	1,201,528	221	0.0%	330,605	1,823,558	115,013	6.3%
Ending Fund Balance	1,734,660	1,984,460		1,993,627	1,089,415	2,327,604		2,278,942	1,575,652	2,267,276	