

Monthly Financial Report
Through August 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	629,284,756	1,189	0.0%	594,308,658	582,691,848	-	0.0%	530,248,112	525,408,458	-	0.0%
Occupational Taxes	203,200,000	13,243,402	6.5%	206,474,525	173,780,000	12,026,289	6.9%	176,787,809	165,848,315	13,356,215	8.1%
Other Taxes	68,940,541	4,736,215	6.9%	106,915,232	70,145,196	4,378,876	6.2%	63,516,855	56,269,662	3,905,231	6.9%
Local Grants	6,529,548	140,599	2.2%	5,872,823	5,123,571	232,831	4.5%	3,962,259	6,742,470	998,178	14.8%
State Sources											
SEEK Program	214,489,238	38,629,110	18.0%	224,312,952	222,822,000	38,031,670	17.1%	222,845,314	210,091,160	36,224,208	17.2%
Other State Revenues	375,416,223	4,374,838	1.2%	376,294,053	366,361,268	54,481,163	14.9%	372,724,465	361,936,636	54,469,791	15.0%
KSFCC Allocation	10,000,000	2,339,103	23.4%	9,617,566	9,617,566	2,339,557	24.3%	9,878,203	9,878,203	2,185,981	22.1%
Federal Grants	173,260,601	6,420,427	3.7%	442,443,816	165,431,383	5,796,982	3.5%	194,780,448	147,869,676	3,277,898	2.2%
Interest	1,611,411	1,913,025	118.7%	646,420	111,042	20,990	18.9%	752,643	1,282,157	(103,342)	-8.1%
Other Sources	156,777,162	11,314,602	7.2%	195,908,963	119,329,708	9,902,109	8.3%	121,010,935	126,437,247	6,951,621	5.5%
Total Revenues	1,839,509,480	83,112,509	4.5%	2,162,795,008	1,715,413,582	127,210,466	7.4%	1,696,507,043	1,611,763,984	121,265,780	7.5%
Non-Operating Funds											
Beginning Balance	409,071,748	409,071,748	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	896,004,203	10,567,866	1.2%	899,392,032	846,075,739	47,444,446	5.6%	823,976,011	813,838,456	42,304,870	5.2%
2100 Student Support	96,023,749	2,948,871	3.1%	100,581,584	87,215,808	7,133,700	8.2%	87,150,824	84,198,751	5,540,140	6.6%
2200 Instructional Staff Support	166,368,144	9,877,957	5.9%	181,982,657	164,202,968	21,399,473	13.0%	149,861,810	173,164,755	9,703,789	5.6%
2300 District Administration	21,974,794	800,686	3.6%	8,775,830	9,068,579	945,291	10.4%	7,417,506	9,043,921	765,504	8.5%
2400 School Administration	128,693,910	7,289,327	5.7%	128,116,349	124,929,996	11,928,302	9.5%	118,604,249	125,649,532	10,717,109	8.5%
2500 Business Support	98,396,577	10,123,460	10.3%	63,469,063	56,833,132	7,949,704	14.0%	46,446,098	56,377,466	11,596,719	20.6%
2600 Plant Operations & Maintenance	168,096,300	18,564,300	11.0%	147,494,935	148,569,139	15,651,028	10.5%	110,961,638	129,405,505	12,688,720	9.8%
2700 Transportation	84,092,370	6,382,272	7.6%	83,808,102	80,888,831	8,670,409	10.7%	68,093,453	78,729,944	8,407,924	10.7%
2900 Other Instruction Support	45,000	1,383	3.1%	20,302	-	4,327		22,631	-	-	
3100 Food Service	83,925,313	2,503,124	3.0%	63,176,798	69,598,623	13,449,861	19.3%	60,559,181	75,889,416	(1,348,885)	-1.8%
3200 Daycare Operations	704,399	728	0.1%	74,925	746,333	4,406	0.6%	(39,665)	904,410	5,497	0.6%
3300 Community Services	18,053,078	1,048,551	5.8%	12,609,331	13,474,597	1,084,421	8.0%	11,162,405	12,157,348	6,144,730	50.5%
4600 Site Improvement	92,213,486	15,141,972	16.4%	103,982,527	48,591,135	102,745,010	211.4%	73,247,113	51,393,775	15,690,617	30.5%
5100 Debt Service	68,918,597	11,683,121	17.0%	57,078,081	62,948,540	10,127,526	16.1%	55,254,229	62,281,213	8,471,131	13.6%
5200 Operating Transfers Out	80,490,670	10,644,973	13.2%	91,981,041	60,360,256	9,408,678	15.6%	77,476,393	58,636,309	6,578,367	11.2%
5300 Contingency	195,085,498	-	0.0%	-	103,276,485	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	2,199,086,088	107,578,591	4.9%	1,942,543,557	1,876,780,162	257,946,582	13.7%	1,690,193,876	1,767,575,944	137,266,234	7.8%
Ending Fund Balance	49,495,140	384,605,667		409,071,748	27,453,717	58,084,181		188,820,297	26,695,169	166,506,676	

As of August 31, 2022

General Fund (1) Balance Sheet

Assets			
Cash	334,421,361	Liabilities	
Investments	29,901,423	Due To Other Funds	(144,148,362)
Accounts Receivable	51,027	Accounts Payable	(6,480,288)
Due From Other Funds	131,196,855	Accrued Expenditures	<u>(1,620,317)</u>
Inventory	<u>4,315,473</u>	Total Liabilities	(152,248,967)
Total Assets	<u><u>499,886,139</u></u>	Fund Balance	
		Beginning Balance	(342,719,650)
		Revenues	(59,931,356)
		Expenditures	<u>55,013,834</u>
		Total Fund Balance	<u>(347,637,172)</u>
		Total Liabilities and Fund Balance	<u><u>(499,886,139)</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	581,840,841	1,189	0.0%	551,420,941	540,236,192	-	0.0%	489,814,154	484,974,500	-	0.0%
1115 Delinquent Property Taxes	5,000,000	1,989,298	39.8%	42,907,747	5,000,000	1,854,166	37.1%	5,409,554	5,000,000	869,646	17.4%
1117 Motor Vehicle Taxes	37,774,774	2,746,917	7.3%	37,565,239	31,548,202	2,524,710	8.0%	34,082,938	29,101,954	3,035,585	10.4%
1119 Franchise Taxes	18,183,767	-	0.0%	17,194,693	24,085,994	-	0.0%	14,513,682	13,837,708	-	0.0%
1131 Occupational License Taxes	203,200,000	13,243,402	6.5%	206,474,525	173,780,000	12,026,289	6.9%	176,787,809	165,848,315	13,356,215	8.1%
1191 Omitted Property Taxes	4,791,000	-	0.0%	6,057,026	6,631,000	-	0.0%	6,630,948	5,600,000	-	0.0%
1280 Revenue in Lieu of Taxes	3,191,000	-	0.0%	3,190,526	2,880,000	-	0.0%	2,879,733	2,730,000	-	0.0%
1300 Tuition	519,000	16,055	3.1%	518,928	483,000	14,909	3.1%	483,205	495,000	49,559	10.0%
1510 Interest Income	1,500,000	1,802,670	120.2%	795,630	270,000	(31,451)	-11.6%	270,209	1,100,000	(121,377)	-11.0%
1900 Other Local Revenues	4,563,000	201,762	4.4%	4,569,441	4,521,000	202,806	4.5%	4,798,105	4,556,000	197,769	4.3%
3111 State SEEK Revenues	214,489,238	38,629,110	18.0%	224,312,952	222,822,000	38,031,670	17.1%	210,091,160	210,091,160	36,224,208	17.2%
3129 KSB/KSD Transportation	24,000	-	0.0%	24,617	17,000	-	0.0%	34,245	17,000	-	0.0%
3800 State Utility Taxes	1,667,000	-	0.0%	1,835,767	1,667,000	-	0.0%	1,818,326	1,800,000	-	0.0%
3900 On-Behalf Payments	322,837,633	-	0.0%	323,998,987	321,669,808	44,058,248	13.7%	322,405,832	319,502,121	43,638,307	13.7%
4100 Unrestricted Federal Revenues	-	-		-	14,000	-	0.0%	14,013	6,500	-	0.0%
5220 Indirect Cost Transfers	6,437,669	1,300,954	20.2%	37,931,656	6,688,232	2,091,738	31.3%	12,336,296	6,431,602	288,355	4.5%
Total Revenues	1,406,018,923	59,931,356	4.3%	1,458,798,676	1,342,313,429	100,773,086	7.5%	1,282,370,209	1,251,091,860	97,538,266	7.8%
Non-Operating Funds											
Beginning Balance	342,719,650	342,719,650		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	493,673,622	2,968,729	0.6%	439,889,333	475,916,185	3,458,404	0.7%	440,831,936	448,248,923	4,869,015	1.1%
0200 Employee Benefits	250,626,104	176,175	0.1%	245,637,784	247,506,734	29,460,106	11.9%	244,393,189	249,226,303	29,404,725	11.8%
0300 Professional/Technical Services	501,005	23,844	4.8%	175,258	358,714	8,619	2.4%	149,784	284,006	(3,273)	-1.2%
0400 Property Services	1,336,191	173,337	13.0%	537,336	1,563,774	45,620	2.9%	367,918	756,654	15,351	2.0%
0500 Other Purchased Services	942,969	18,686	2.0%	436,194	865,856	24,500	2.8%	90,319	591,868	9,244	1.6%
0600 Supplies	30,291,161	2,312,968	7.6%	8,836,125	23,705,793	2,311,366	9.8%	5,698,266	20,877,715	2,200,087	10.5%
0700 Property	4,676,657	498,997	10.7%	3,622,495	5,734,111	97,851	1.7%	6,524,595	7,442,473	597,558	8.0%
0800 Miscellaneous	31,287,963	229,868	0.7%	458,678	944,972	252,670	26.7%	440,062	796,464	281,664	35.4%
1100 Instruction	813,335,672	6,402,603	0.8%	699,593,203	756,596,140	35,659,136	4.7%	698,496,069	728,224,408	37,374,371	5.1%
Student Support (Attendance, Guidance, Health)											
0100 Salaries	58,378,139	2,095,938	3.6%	49,196,183	53,243,031	2,151,343	4.0%	49,084,809	51,563,891	2,074,785	4.0%
0200 Employee Benefits	28,075,024	199,230	0.7%	27,717,448	27,565,022	3,506,252	12.7%	27,212,230	25,485,585	3,177,763	12.5%
0300 Professional/Technical Services	2,229,087	5,672	0.3%	1,865,452	2,084,799	3,503	0.2%	1,842,645	2,076,085	5,683	0.3%
0400 Property Services	21,118	2,350	11.1%	7,150	8,696	130	1.5%	3,803	16,012	0	0.0%
0500 Other Purchased Services	160,749	4,948	3.1%	65,284	94,779	3,114	3.3%	43,496	92,481	4,532	4.9%
0600 Supplies	454,658	56,115	12.3%	279,601	522,343	(9,003)	-1.7%	287,524	592,369	39,899	6.7%
0700 Property	202,977	25,286	12.5%	164,165	241,553	45,372	18.8%	108,537	212,446	20,713	9.7%
0800 Miscellaneous	233,975	-	0.0%	78,411	210,914	17,107	8.1%	103,723	208,147	15,437	7.4%
2100 Student Support	89,755,727	2,389,539	2.7%	79,373,694	83,971,137	5,717,818	6.8%	78,686,767	80,247,016	5,338,812	6.7%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	78,946,451	2,385,974	3.0%	67,346,306	75,179,053	2,475,470	3.3%	66,943,724	71,956,456	2,506,639	3.5%
0200 Employee Benefits	37,832,491	371,479	1.0%	37,296,523	37,670,804	4,690,687	12.5%	36,977,781	37,787,020	4,722,359	12.5%
0300 Professional/Technical Services	3,783,433	137,379	3.6%	6,737,600	8,489,683	267,655	3.2%	782,866	3,548,643	25,741	0.7%
0400 Property Services	924,253	56,868	6.2%	345,086	572,197	61,741	10.8%	152,289	293,675	(39,140)	-13.3%
0500 Other Purchased Services	534,631	47,083	8.8%	242,180	452,113	35,556	7.9%	86,596	370,292	28,241	7.6%
0600 Supplies	3,762,154	218,256	5.8%	2,886,721	4,064,429	176,302	4.3%	760,744	4,048,155	174,491	4.3%
0700 Property	4,285,353	994,163	23.2%	3,120,578	4,169,808	1,202,696	28.8%	3,233,568	11,736,565	381,644	3.3%
0800 Miscellaneous	648,619	799	0.1%	71,080	140,181	4,862	3.5%	104,419	151,757	319	0.2%
2200 Instructional Staff Support	130,717,384	4,212,001	3.2%	118,046,074	130,738,268	8,914,968	6.8%	109,041,987	129,892,564	7,800,293	6.0%

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	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Administration (Superintendent, Board)											
0100 Salaries	5,424,248	503,013	9.3%	4,390,628	4,964,091	403,167	8.1%	4,005,848	4,903,044	357,011	7.3%
0200 Employee Benefits	2,195,310	59,955	2.7%	2,386,432	2,137,842	280,655	13.1%	2,113,113	2,090,747	272,875	13.1%
0300 Professional/Technical Services	1,380,173	119,672	8.7%	869,801	1,317,944	82,878	6.3%	848,989	1,589,313	81,937	5.2%
0400 Property Services	13,247	11,571	87.3%	2,038	15,097	67	0.4%	1,460	1,500	-	0.0%
0500 Other Purchased Services	229,640	4,416	1.9%	104,244	264,887	2,243	0.8%	71,487	103,789	(8,848)	-8.5%
0600 Supplies	96,796	23,341	24.1%	117,677	137,308	3,218	2.3%	42,846	131,433	3,356	2.6%
0700 Property	431,740	5,260	1.2%	43,773	64,087	2,593	4.0%	35,832	70,075	-	0.0%
0800 Miscellaneous	12,104,033	73,020	0.6%	143,831	94,450	83,249	88.1%	111,287	123,472	46,536	37.7%
2300 District Administration	21,875,186	800,248	3.7%	8,058,424	8,995,706	858,071	9.5%	7,230,862	9,013,372	752,868	8.4%
School Administration (Principal's Office)											
0100 Salaries	79,611,339	5,350,205	6.7%	70,758,490	74,200,391	5,955,533	8.0%	71,397,890	75,359,925	5,869,298	7.8%
0200 Employee Benefits	38,776,013	624,734	1.6%	38,627,421	38,516,311	4,558,752	11.8%	37,924,562	38,231,584	4,431,036	11.6%
0300 Professional/Technical Services	439,864	39,976	9.1%	240,979	513,846	18,510	3.6%	230,130	519,526	781	0.2%
0400 Property Services	1,100,524	130,309	11.8%	901,046	1,384,862	67,773	4.9%	400,526	739,085	16,589	2.2%
0500 Other Purchased Services	828,498	91,555	11.1%	733,919	1,051,309	98,667	9.4%	739,158	1,054,216	28,848	2.7%
0600 Supplies	5,112,357	320,189	6.3%	1,873,398	5,602,421	103,957	1.9%	1,833,430	6,037,926	196,634	3.3%
0700 Property	2,432,856	328,390	13.5%	2,240,886	3,454,013	170,265	4.9%	2,022,429	3,466,858	134,481	3.9%
0800 Miscellaneous	149,601	3,949	2.6%	31,126	60,164	620	1.0%	24,808	61,258	1,477	2.4%
2400 School Administration	128,451,053	6,889,307	5.4%	115,407,265	124,783,316	10,974,076	8.8%	114,572,933	125,470,378	10,679,144	8.5%
Business Support (Finance, Human Resources, IT)											
0100 Salaries	25,464,292	2,305,193	9.1%	22,828,874	24,455,597	2,334,048	9.5%	23,034,354	23,292,158	2,431,084	10.4%
0200 Employee Benefits	15,055,297	584,431	3.9%	14,366,474	14,044,192	1,812,985	12.9%	14,503,309	15,188,779	1,641,683	10.8%
0300 Professional/Technical Services	3,989,327	245,454	6.2%	2,855,663	3,903,592	352,953	9.0%	1,694,124	2,968,464	238,122	8.0%
0400 Property Services	1,965,598	167,298	8.5%	601,075	1,075,597	2,018	0.2%	210,228	626,892	(32,710)	-5.2%
0500 Other Purchased Services	6,826,379	2,920,031	42.8%	4,889,888	6,005,399	2,973,585	49.5%	(79,362)	4,954,029	650,128	13.1%
0600 Supplies	5,206,586	2,879,564	55.3%	2,493,622	2,911,884	226,474	7.8%	2,168,840	3,272,653	264,563	8.1%
0700 Property	39,292,508	993,778	2.5%	1,618,765	2,967,194	183,027	6.2%	1,077,543	4,163,670	6,352,624	152.6%
0800 Miscellaneous	217,201	3,339	1.5%	190,300	198,468	295	0.1%	204,632	222,058	991	0.4%
2500 Business Support	98,017,188	10,099,089	10.3%	49,844,661	55,561,923	7,885,383	14.2%	42,813,668	54,688,705	11,546,485	21.1%

	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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)											
0100 Salaries	70,696,326	4,778,162	6.8%	47,567,203	57,843,968	4,752,217	8.2%	46,952,382	51,730,814	4,577,868	8.8%
0200 Employee Benefits	29,707,332	1,701,194	5.7%	24,547,665	24,774,329	2,742,148	11.1%	23,095,329	25,896,945	2,580,879	10.0%
0300 Professional/Technical Services	682,827	59,445	8.7%	503,169	657,454	31,249	4.8%	143,715	436,719	10,778	2.5%
0400 Property Services	29,789,855	6,656,682	22.3%	17,218,567	31,458,370	3,345,737	10.6%	11,310,040	22,110,758	2,077,531	9.4%
0500 Other Purchased Services	1,916,914	267,359	13.9%	596,206	1,929,314	190,358	9.9%	(2,231,109)	1,660,612	152,095	9.2%
0600 Supplies	27,701,965	3,830,507	13.8%	25,530,233	26,976,403	3,288,147	12.2%	14,143,301	22,834,367	2,976,594	13.0%
0700 Property	6,210,795	464,857	7.5%	3,232,519	4,462,887	687,689	15.4%	2,231,076	4,373,328	333,014	7.6%
0800 Miscellaneous	145,491	26,864	18.5%	173,002	208,189	9,118	4.4%	115,973	141,350	7,438	5.3%
2600 Plant Operations & Maintenance	166,851,505	17,785,069	10.7%	119,368,564	148,310,915	15,046,664	10.1%	95,760,707	129,184,894	12,716,197	9.8%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	41,208,609	1,780,512	4.3%	38,724,175	40,168,886	1,669,054	4.2%	34,947,176	35,763,795	1,143,911	3.2%
0200 Employee Benefits	19,378,366	803,230	4.1%	20,446,885	18,515,362	1,497,092	8.1%	17,619,724	20,793,205	1,568,746	7.5%
0300 Professional/Technical Services	169,479	4,765	2.8%	(450,322)	145,215	(15,138)	-10.4%	(13,146)	126,933	14,949	11.8%
0400 Property Services	110,401	8,201	7.4%	54,999	146,101	8,564	5.9%	45,023	84,158	5,046	6.0%
0500 Other Purchased Services	4,866,810	2,424,587	49.8%	4,764,309	5,787,050	3,305,805	57.1%	3,539,763	3,998,595	2,267,475	56.7%
0600 Supplies	8,252,683	1,009,436	12.2%	7,958,609	8,703,498	824,570	9.5%	3,791,381	8,697,876	565,667	6.5%
0700 Property	9,101,959	36,256	0.4%	1,304,009	5,036,743	118,195	2.3%	4,513,342	5,502,300	2,841,041	51.6%
0800 Miscellaneous	373,004	8,165	2.2%	64,104	361,625	4,585	1.3%	49,690	131,092	1,090	0.8%
2700 Transportation	83,461,311	6,075,152	7.3%	72,866,768	78,864,481	7,412,727	9.4%	64,492,953	75,097,956	8,407,924	11.2%
Food Service (School Cafeteria Operation)											
0100 Salaries	70,632	7,316	10.4%	70,632	70,632	7,307	10.3%	70,632	70,133	-	0.0%
0200 Employee Benefits	34,974	2,737	7.8%	36,260	34,974	2,745	7.8%	34,944	9,210	2,694	29.2%
0800 Miscellaneous	73,960	-		-	-	-		-	-	-	
3100 Food Service	179,566	10,053	5.6%	106,892	105,606	10,052	9.5%	105,576	79,343	2,694	3.4%

	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	2,422,671	212,956	8.8%	1,387,544	2,097,662	211,858	10.1%	1,434,429	2,082,724	(41,360)	-2.0%
0200 Employee Benefits	1,050,284	18,155	1.7%	975,012	1,040,842	138,179	13.3%	1,034,210	1,098,292	146,632	13.4%
0300 Professional/Technical Services	11,933	-	0.0%	4,057	13,950	60	0.4%	369	5,369	150	2.8%
0400 Property Services	200	20	10.0%	461	538	0	0.0%	1,575	3,575	-	0.0%
0500 Other Purchased Services	9,947	277	2.8%	3,661	9,239	-	0.0%	955	1,784	816	45.7%
0600 Supplies	6,296	263	4.2%	2,494	10,741	164	1.5%	3,775	16,291	1,067	6.5%
0700 Property	2,881	415	14.4%	13,118	14,735	880	6.0%	8,668	27,647	2,658	9.6%
0800 Miscellaneous	13,000	792	6.1%	4,003	4,003	458	11.4%	3,780	11,780	-	0.0%
3300 Community Services	3,517,211	232,878	6.6%	2,390,350	3,191,709	351,599	11.0%	2,487,761	3,247,462	109,962	3.4%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	993,870	97,673	9.8%	898,089	895,407	93,824	10.5%	881,842	888,033	93,979	10.6%
0200 Employee Benefits	1,789,635	15,815	0.9%	466,004	439,456	59,150	13.5%	454,880	452,732	58,821	13.0%
0300 Professional/Technical Services	2,400	400	16.7%	1,220	1,250	770	61.6%	1,645	2,035	-	0.0%
0400 Property Services	1,889	-	0.0%	223	655	35	5.3%	392	1,131	-	0.0%
0500 Other Purchased Services	13,367	363	2.7%	9,968	14,825	-	0.0%	5,807	12,600	522	4.1%
0600 Supplies	21,122	2,473	11.7%	11,675	13,219	2,231	16.9%	12,596	22,634	2,008	8.9%
0700 Property	5,685	1,173	20.6%	6,347	7,737	-	0.0%	10,208	11,859	54	0.5%
0800 Miscellaneous	4,275	-	0.0%	1,250	1,750	1,250	71.4%	1,893	2,750	1,080	39.3%
4300 Architectural & Engineering	2,832,242	117,896	4.2%	1,394,776	1,374,299	157,259	11.4%	1,369,263	1,393,775	156,464	11.2%
5200 Operating Transfers Out	17,666,800	-	0.0%	4,935,151	2,000,456	-	0.0%	6,652,411	1,787,632	679	0.0%
5300 Contingency	195,085,498	-	0.0%	-	103,276,485	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	1,751,746,344	55,013,834	3.1%	1,271,385,822	1,497,770,442	92,987,751	6.2%	1,221,710,957	1,374,232,647	94,885,894	6.9%
Ending Fund Balance	(3,007,771)	347,637,172		342,719,650	(150,218)	163,092,130		155,306,796	(28,493,243)	97,299,916	

As of August 31, 2022

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	67,136,662	Accounts Payable	(1,047,227)
Accounts Receivable	<u>961,686</u>	Due To Other Funds	<u>(62,125,313)</u>
Total Assets	<u>68,098,348</u>	Total Liabilities	(63,172,540)
		Fund Balance	
		Beginning Balance	(17,823,686)
		Revenues	(798,351)
		Expenditures	<u>13,696,229</u>
		Total Fund Balance	<u>(4,925,808)</u>
		Total Liabilities and Fund Balance	<u>(68,098,348)</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	6,206	21,609	348.2%	4,302	1,397	239	17.1%	12,149	-	2,306	
1700 Student Fees	12,032	-	0.0%	150	68,383	-	0.0%	235	-	-	
1900 Local Grants and Contributions	6,453,644	117,334	1.8%	5,212,631	4,475,407	135,220	3.0%	3,496,477	5,067,758	532,598	10.5%
3111 State SEEK Revenues	-	-		-	4,475,408	-	0.0%	12,754,154	-	-	
3200 State Grants	42,001,272	(12,821)	0.0%	36,095,470	33,565,096	5,592,794	16.7%	34,963,553	31,411,615	5,989,461	19.1%
4300 Direct Federal Grants	876,513	17,463	2.0%	639,969	15,695,057	12,236	0.1%	838,490	15,108,257	17,858	0.1%
4500 Federal Grants Through State	86,537,720	568,665	0.7%	371,292,168	74,593,805	4	0.0%	160,636,075	69,471,222	805,644	0.0%
4700 Federal Grants Thru Intermediary	10,000	-	0.0%	322,667	631,688	16,359	2.6%	900,222	664,528	5,033	121.2%
4810 Medicaid Reimbursement	2,458,828	86,101	3.5%	1,687,626	2,048,478	91,269	4.5%	1,522,724	-	79,952	
5210 Operating Transfers In	1,815,000	-	0.0%	1,937,656	2,454,264	-	0.0%	1,927,277	252,054	-	31.7%
Total Revenues	140,171,215	798,351	0.6%	417,192,639	138,008,983	5,848,121	4.2%	217,051,356	121,975,434	7,432,853	6.1%
Non-Operating Funds											
Beginning Balance	17,823,686	17,823,686	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	80,337,971	4,064,834	5.1%	197,405,355	81,840,472	12,055,766	14.7%	124,356,338	79,949,356	5,116,093	6.4%
2100 Student Support	6,268,022	559,333	8.9%	21,207,890	3,244,671	1,415,882	43.6%	8,464,057	3,951,735	201,329	5.1%
2200 Instructional Staff Support	35,300,446	5,657,828	16.0%	63,871,250	33,029,655	12,476,801	37.8%	40,648,847	42,839,035	1,896,765	4.4%
2300 District Administration	99,608	438	0.4%	717,406	72,873	87,220	119.7%	186,644	30,549	12,636	41.4%
2400 School Administration	242,857	400,020	164.7%	12,709,084	146,680	954,226	650.5%	4,031,316	179,154	37,965	21.2%
2500 Business Support	379,389	24,371	6.4%	13,624,402	1,271,209	64,321	5.1%	3,632,430	1,688,761	50,233	3.0%
2600 Plant Operations & Maintenance	1,136,515	775,630	68.2%	28,003,341	25,700	616,452	2398.6%	15,110,242	1,074	13,523	1259.6%
2700 Transportation	631,059	307,120	48.7%	10,941,334	2,024,350	1,257,682	62.1%	3,600,500	3,631,988	-	0.0%
2900 Other Instruction Support	45,000	1,383	3.1%	20,302	-	4,327		22,631	-	-	
3100 Food Service	-	-		4,004,531	-	-		15,338,793	208,552	1,092,694	523.9%
3300 Community Services	13,248,730	754,126	5.7%	9,862,721	9,057,013	691,903	7.6%	8,343,111	7,061,881	5,919,177	83.8%
5200 Operating Transfers Out	2,505,273	1,151,147	45.9%	33,404,974	2,933,826	1,890,733	64.4%	8,534,611	2,998,667	145,582	4.9%
Total Expenditures	140,194,870	13,696,229	9.8%	395,772,590	133,646,449	31,515,314	23.6%	232,269,520	142,540,753	14,485,996	10.2%
Ending Fund Balance	17,800,031	4,925,808		17,823,686	766,171	(29,263,556)		(3,596,363)	(8,943,518)	4,568,657	

As of August 31, 2022

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>5,162,067</u>	Accounts Payable	<u>(237,742)</u>
Total Assets	<u>5,162,067</u>	Total Liabilities	<u>(237,742)</u>
		Fund Balance	
		Beginning Balance	(4,759,044)
		Revenues	(269,311)
		Expenditures	<u>104,030</u>
		Total Fund Balance	<u>(4,924,325)</u>
		Total Liabilities and Fund Balance	<u>(5,162,067)</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>2,463,651</u>	Beginning Balance	-
		Revenues	(4,387,659)
Total Assets	<u>2,463,651</u>	Expenditures	<u>1,924,008</u>
		Total Fund Balance	<u>(2,463,651)</u>
		Total Liabilities and Fund Balance	<u>(2,463,651)</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	250,394	19.9%	3,261,279	3,261,279	174,879	5.4%	1,338,981	1,337,747	117,922	8.8%
1900 Local Grants and Contributions	82,046	18,917	23.1%	400,152	400,152	48,268	12.1%	267,033	267,077	74,170	27.8%
Total Revenues	1,342,171	269,311	20.1%	3,661,431	3,661,431	223,147	6.1%	1,606,014	1,604,824	192,092	12.0%
Non-Operating Funds											
Beginning Balance	4,759,044	4,759,044	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	100,429	5.2%	2,391,265	7,181,570	(275,262)	-3.8%	1,697,333	5,323,263	(188,103)	-3.5%
2600 Plant Operations & Maintenance	108,280	3,601	3.3%	123,030	232,523	(12,088)	-5.2%	90,689	219,538	(41,000)	-18.7%
Total Expenditures	2,029,337	104,030	5.1%	2,514,295	7,414,093	(287,350)	-3.9%	1,788,022	5,542,801	(229,103)	-4.1%
Ending Fund Balance	4,071,878	4,924,325		4,759,044	(140,754)	4,122,405	-2928.8%	3,611,908	(3,937,977)	421,195	-10.7%
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	1,924,008	21.9%	8,775,318	8,775,318	4,086,715	46.6%	8,432,343	8,385,900	3,374,373	40.2%
Total Expenditures	8,775,318	1,924,008	21.9%	8,775,318	8,775,318	4,086,715	46.6%	8,432,343	8,385,900	3,374,373	40.2%
Ending Fund Balance	-	2,463,651		-	-	300,944		-	-	841,800	

As of August 31, 2022

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	<u>3,008,814</u>	Beginning Balance	(6,041,799)
		Revenues	-
Total Assets	<u><u>3,008,814</u></u>	Expenditures	<u>3,032,985</u>
		Total Fund Balance	<u>(3,008,814)</u>
		Total Liabilities and Fund Balance	<u><u>(3,008,814)</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	65,330,131	Due To Other Funds	(27,791,289)
	<u>30,944,214</u>	Accounts Payable	<u>(11,696,478)</u>
Total Assets	<u><u>96,274,345</u></u>	Total Liabilities	(39,487,767)
		Fund Balance	
		Beginning Balance	(76,160,975)
		Revenues	(36,704)
		Expenditures	<u>19,411,101</u>
		Total Fund Balance	<u>(56,786,578)</u>
		Total Liabilities and Fund Balance	<u><u>(96,274,345)</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	47,443,915	-	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	47,543,279	-	0.0%	42,989,610	42,555,656	-	0.0%	40,535,875	40,533,958	-	0.0%
Non-Operating Funds											
Beginning Balance	6,041,799	6,041,799	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	47,543,279	3,032,985	6.4%	37,103,692	42,555,656	-	0.0%	47,139,566	41,397,110	4,862	0.0%
Total Expenditures	47,543,279	3,032,985	6.4%	37,103,692	42,555,656	-	0.0%	47,139,566	41,397,110	4,862	0.0%
Ending Fund Balance	6,041,799	3,008,814		6,041,799	155,881	155,881		155,881	5,896,420	6,754,710	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	36,704		33,247	-	1,122		47,669	-	14,020	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
3200 State Grants	6,811,000	-		-	-	-		-	-	-	
5100 Bond Proceeds	66,813,444	-	0.0%	94,455,551	45,093,293	-	0.0%	38,324,989	50,000,000	-	0.0%
5210 Operating Transfers In	15,756,800	-	0.0%	4,758,454	-	-		15,976,541	-	4,862	
Total Revenues	89,381,244	36,704	0.0%	99,247,252	46,698,394	1,122	0.0%	54,349,199	50,000,000	18,882	0.0%
Non-Operating Funds											
Beginning Balance	76,160,975	76,160,975		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	15,024,075	16.8%	102,587,751	47,216,836	102,587,751	217.3%	71,877,850	50,000,000	15,534,153	31.1%
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	19,411,101	21.7%	106,289,005	47,216,836	106,289,005	225.1%	75,016,528	50,000,000	18,444,931	36.9%
Ending Fund Balance	76,160,975	56,786,578		76,160,975	82,684,286	(23,085,155)		83,202,728	103,870,057	85,444,008	

As of August 31, 2022

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(11,683,121)
Expenditures	<u>11,683,121</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	1,405,673	Due To Other Funds	(4,908,752)
Accounts Receivable	5,035,169	Accounts Payable	(330,657)
Inventory	5,545,768	Unfunded Pension Liability	(57,518,640)
Equipment, Net of Depreciation	19,193,495	Deferred Inflows - Pension Investments	<u>(18,461,155)</u>
Deferred Outflows - Pension Contributions	<u>11,426,009</u>	Total Liabilities	(81,219,204)
Total Assets	<u><u>42,606,114</u></u>		
		Fund Balance	
		Beginning Balance	41,900,379
		Revenues	(5,930,167)
		Expenditures	<u>2,642,878</u>
		Total Fund Balance	<u>38,613,090</u>
		Total Liabilities and Fund Balance	<u><u>(42,606,114)</u></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	2,339,103	23.4%	9,617,566	9,617,566	2,339,557	24.3%	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	56,318,597	9,344,019	16.6%	44,350,780	51,330,974	7,316,939	14.3%	42,506,147	49,783,010	6,285,150	12.6%
Total Revenues	68,918,597	11,683,121	17.0%	56,607,051	62,948,540	9,656,496	15.3%	55,026,329	62,281,213	8,471,131	13.6%
Debt Service Expenditures											
5100 Debt Service	68,918,597	11,683,121	17.0%	56,607,051	62,948,540	9,656,496	15.3%	55,026,329	62,281,213	8,471,131	13.6%
Total Expenditures	68,918,597	11,683,121	17.0%	56,607,051	62,948,540	9,656,496	15.3%	55,026,329	62,281,213	8,471,131	13.6%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	2,000	4,959	248.0%	9,782	75,000	44	0.1%	1,235	180,000	456	0.3%
1600 Food Sales	2,950,000	161,756	5.5%	697,576	3,275,000	59,515	1.8%	29,248	10,950,000	(17)	0.0%
1900 Local Contributions	99,789	15,254	15.3%	36,692	42,000	19,089	45.5%	22,959	2,273,000	2,600	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	-	435,732		4,533,955	-	616,990	
4500 Federal Grants Through State	80,777,540	5,748,198	7.1%	63,798,835	70,462,355	5,677,114	8.1%	27,255,619	60,005,669	2,369,411	3.9%
4950 Donated Commodities	-	-		2,063,846	-	-		985,339	-	-	
5210 Operating Transfers In	-	-		3,002,495	-	-		2,920,000	-	-	
Total Revenues	83,940,328	5,930,167	7.1%	74,992,358	74,354,355	6,191,494	8.3%	36,232,058	73,938,669	2,989,440	4.0%
Non-Operating Funds											
Beginning Balance	(41,900,379)	(41,900,379)	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	83,745,746	2,493,071	3.0%	59,065,375	69,493,017	13,439,809	19.3%	45,114,812	75,601,522	(2,444,273)	-3.2%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,000,000	149,807	3.7%	4,526,682	4,090,000	201,005	4.9%	3,801,684	4,062,000	142,094	
Total Expenditures	87,745,746	2,642,878	3.0%	63,592,057	73,583,017	13,640,815	18.5%	48,916,496	79,663,522	(2,302,179)	-2.9%
Ending Fund Balance	(45,705,797)	(38,613,090)		(41,900,379)	(52,529,342)	(60,750,001)		(53,300,680)	(46,341,094)	(35,324,624)	

As of August 31, 2022

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	673,395	Deferred Inflows - Pension Investments	<u>(2,354)</u>
Deferred Outflows - Pension Contributions	<u>486</u>		
		Total Liabilities	(2,354)
Total Assets	<u>673,880</u>		
		Fund Balance	
		Beginning Balance	(672,254)
		Revenues	-
		Expenditures	<u>728</u>
		Total Fund Balance	<u>(671,526)</u>
		Total Liabilities and Fund Balance	<u>(673,880)</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											
3200 State Grants	-	-		167,046	167,046	-	0.0%	3,397	290,000	-	0.0%
3900 On-Behalf Payments	-	-		915	-	-		-	-	4,584	
Total Revenues	-	-		167,961	167,046	-	0.0%	3,397	290,000	4,584	1.6%
Non-Operating Funds											
Beginning Balance	672,254	672,254	100.0%	579,218	579,218	579,218	100.0%	536,156	536,156	536,156	100.0%
Daycare Operations Expenditures											
3200 Daycare Operations	704,399	728	0.1%	74,925	746,333	4,406	0.6%	(39,665)	904,410	5,497	0.6%
Total Expenditures	704,399	728	0.1%	74,925	746,333	4,406	0.6%	(39,665)	904,410	5,497	0.6%
Ending Fund Balance	<u>(32,145)</u>	<u>671,526</u>		<u>672,254</u>	<u>(69)</u>	<u>574,812</u>		<u>579,218</u>	<u>(78,254)</u>	<u>535,243</u>	

As of August 31, 2022

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	57,306	Deferred Inflows - Pension Investments	<u>(191)</u>
Deferred Outflows - Pension Contributions	<u>46</u>		
		Total Liabilities	(191)
Total Assets	<u>57,352</u>		
		Fund Balance	
		Beginning Balance	(57,161)
		Revenues	-
		Expenditures	<u>-</u>
		Total Fund Balance	<u>(57,161)</u>
		Total Liabilities and Fund Balance	<u>(57,352)</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	-	-		3,263	15,033	-	0.0%	6,993	15,033	1,770	11.8%
1900 Local Contributions	-	-		7,557	7,557	-	0.0%	-	-	-	
3900 On-Behalf Payments	-	-		351	-	18		129	-	393	
5210 Operating Transfers In	95,000	-	0.0%	-	95,000	-	0.0%	74,842	95,000	-	0.0%
Total Revenues	95,000	-	0.0%	11,171	117,590	18	0.0%	81,964	110,033	2,163	2.0%
Non-Operating Funds											
Beginning Balance	57,161	57,161	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%	3,573	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%	8,101	24,348	18	0.1%	928	24,448	393	1.6%
Total Expenditures	152,567	-	0.0%	11,674	178,320	18	0.0%	75,950	170,886	393	0.2%
Ending Fund Balance	(406)	57,161		57,161	(3,066)	57,664		57,664	(9,203)	53,420	

As of August 31, 2022

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	306,756	Due To Other Funds	(7,265)
Deferred Outflows - Pension Contributions	<u>21,195</u>	Unfunded Pension Liabilities	(81,364)
Total Assets	<u><u>327,952</u></u>	Deferred Inflows - Pension Investments	<u>(25,687)</u>
		Total Liabilities	(114,316)
		Fund Balance	
		Beginning Balance	(211,398)
		Revenues	(10,365)
		Expenditures	<u>8,127</u>
		Total Fund Balance	<u>(213,636)</u>
		Total Liabilities and Fund Balance	<u><u>(327,952)</u></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	1,008	1,008	100.0%	655	655	25	3.9%	256	256	46	18.0%
1800 Daycare Fees	9,357	9,357	100.0%	104,590	104,590	9,521	9.1%	85,646	85,646	357	0.4%
3900 On-Behalf Payments	-	-		9,573	-	1,905		13,853	-	2,875	
Total Revenues	10,365	10,365	100.0%	114,818	105,245	11,452	10.9%	99,755	85,902	3,278	3.8%
Non-Operating Funds											
Beginning Balance	211,398	211,398	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	307,618	8,127	2.6%	65,333	393,323	7,703	2.0%	170,976	381,848	6,731	1.8%
5200 Operating Transfers Out	-	-		5,000	5,000	-	0.0%	5,000	5,000	-	0.0%
Total Expenditures	307,618	8,127	2.6%	70,333	398,323	7,703	1.9%	175,976	386,848	6,731	1.7%
Ending Fund Balance	(85,855)	213,636		211,398	(126,165)	170,661		166,913	(57,812)	239,681	

As of August 31, 2022

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	537,666	Unfunded Pension Liabilities	(1,362)
Accounts Receivable	11,593	Deferred Inflows - Pension Investments	<u>(812)</u>
Deferred Outflows - Pension Contributions	<u>500</u>	Total Liabilities	(2,174)
Total Assets	<u>549,759</u>	Fund Balance	
		Beginning Balance	(532,533)
		Revenues	(15,052)
		Expenditures	<u>-</u>
		Total Fund Balance	<u>(547,585)</u>
		Total Liabilities and Fund Balance	<u>(549,759)</u>

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

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	523,012	Beginning Balance	(1,993,627)
Investments	<u>1,459,489</u>	Revenues	(50,422)
		Expenditures	<u>61,548</u>
Total Assets	<u>1,982,501</u>	Total Fund Balance	<u>(1,982,501)</u>
		Total Liabilities and Fund Balance	<u>(1,982,501)</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	27,985	15,052	53.8%	171,002	171,002	12,713	7.4%	63,541	56,654	3,295	5.8%
3900 On-Behalf Payments	-	-		2,877	-	4,806		35,129	-	1,009	
Total Revenues	27,985	15,052	53.8%	173,879	171,002	17,519	10.2%	98,670	56,654	4,304	7.6%
Non-Operating Funds											
Beginning Balance	532,533	532,533	100.0%	357,290	357,290	357,290	100.0%	(390,131)	(390,131)	(390,131)	100.0%
Tuition Preschool Expenditures											
1100 Instruction	296,188	-	0.0%	(1,364)	340,307	4,806	1.4%	(648,751)	246,298	2,509	1.0%
2200 Instructional Staff Support	5,000	-	0.0%	-	5,000	-	0.0%	-	-	-	
Total Expenditures	301,188	-	0.0%	(1,364)	345,307	4,806	1.4%	(648,751)	246,298	2,509	1.0%
Ending Fund Balance	259,330	547,585		532,533	182,985	370,003		357,290	(579,775)	(388,336)	
Trust Funds											
Trust Revenues											
1500 Interest Income	102,197	46,074	45.1%	(197,196)	(236,010)	51,011	-21.6%	421,125	1,902	1,207	63.4%
1900 Local Contributions	(6,142)	4,348	-70.8%	260,040	248,012	49,343	19.9%	198,749	1,407,635	391,410	27.8%
Total Revenues	96,055	50,422	52.5%	62,844	12,001	100,353	836.2%	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	1,285,582	61,548	4.8%	348,159	1,201,528	40,902	3.4%	330,605	1,823,558	115,198	6.3%
Total Expenditures	1,285,582	61,548	4.8%	348,159	1,201,528	40,902	3.4%	330,605	1,823,558	115,198	6.3%
Ending Fund Balance	804,100	1,982,501		1,993,627	1,089,415	2,338,393		2,278,942	1,575,652	2,267,091	