

Monthly Financial Report
Through October 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	-	0.0%	594,308,658	582,691,848	-	0.0%	530,248,112	525,408,458	-	0.0%
Occupational Taxes	203,200,000	46,280,520	22.8%	206,474,525	173,780,000	40,322,223	23.2%	176,787,809	165,848,315	38,113,133	23.0%
Other Taxes	68,940,541	12,317,068	17.9%	106,915,232	70,145,196	10,897,414	15.5%	63,516,855	56,269,662	9,745,951	17.3%
Local Grants	6,529,548	3,088,868	47.3%	5,822,823	5,123,571	2,995,174	58.5%	3,962,259	6,742,470	1,261,343	18.7%
State Sources											
SEEK Program	214,489,238	75,817,769	35.3%	224,312,952	222,822,000	75,545,877	33.9%	222,845,314	210,091,160	72,873,272	34.7%
Other State Revenues	375,416,223	11,398,914	3.0%	376,294,053	366,361,268	114,309,774	31.2%	372,724,465	361,936,636	116,141,408	32.1%
KSFCC Allocation	10,000,000	4,141,725	41.4%	9,617,566	9,617,566	4,148,453	43.1%	9,878,203	9,878,203	5,021,093	50.8%
Federal Grants	173,260,601	41,969,152	24.2%	442,443,816	165,431,383	129,420,710	78.2%	194,780,448	147,869,676	19,560,355	13.2%
Interest	1,611,411	3,322,525	206.2%	646,420	111,042	93,248	84.0%	752,643	1,282,157	486,215	37.9%
Other Sources	156,777,162	106,782,970	68.1%	195,908,963	119,329,708	126,068,587	105.6%	121,010,935	126,437,247	15,666,490	12.4%
Total Revenues	1,839,509,480	305,119,511	16.6%	2,162,745,008	1,715,413,582	503,801,460	29.4%	1,696,507,043	1,611,763,984	278,869,259	17.3%
Non-Operating Funds											
Beginning Balance	409,071,747	409,071,747	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	164,731,763	18.4%	899,392,020	846,075,739	230,051,633	27.2%	823,976,011	813,838,456	216,527,651	26.6%
2100 Student Support	96,023,749	20,864,914	21.7%	100,581,584	87,215,808	26,850,265	30.8%	87,150,824	84,198,751	23,334,121	27.7%
2200 Instructional Staff Support	166,368,144	39,329,013	23.6%	181,982,670	164,202,968	74,774,340	45.5%	149,861,810	173,164,755	39,010,092	22.5%
2300 District Administration	21,974,794	1,863,771	8.5%	8,775,830	9,068,579	2,273,081	25.1%	7,417,506	9,043,921	2,264,623	25.0%
2400 School Administration	128,693,910	28,032,060	21.8%	128,116,349	124,929,996	36,683,631	29.4%	118,604,249	125,649,532	34,677,032	27.6%
2500 Business Support	98,396,577	18,672,273	19.0%	63,469,063	56,833,132	61,089,135	107.5%	46,446,098	56,377,466	21,581,879	38.3%
2600 Plant Operations & Maintenance	168,096,300	43,795,822	26.1%	147,607,202	148,569,139	39,689,122	26.7%	110,961,638	129,405,505	34,287,868	26.5%
2700 Transportation	84,092,370	23,102,134	27.5%	83,808,102	80,888,831	25,767,722	31.9%	68,093,453	78,729,944	22,240,765	28.2%
2900 Other Instruction Support	45,000	6,288	14.0%	20,302	-	10,816		22,631	-	4,826	
3100 Food Service	83,925,313	14,566,997	17.4%	63,176,798	69,598,623	15,282,267	22.0%	60,559,181	75,889,416	8,700,559	11.5%
3200 Daycare Operations	704,399	13,542	1.9%	74,925	746,333	16,188	2.2%	(39,665)	904,410	16,871	1.9%
3300 Community Services	18,053,078	3,360,288	18.6%	12,447,064	13,474,597	3,128,304	23.2%	11,162,405	12,157,348	6,813,578	56.0%
4600 Site Improvement	92,213,486	28,471,803	30.9%	103,982,527	48,591,135	103,005,625	212.0%	73,247,113	51,393,775	27,598,025	53.7%
5100 Debt Service	68,918,597	20,842,817	30.2%	57,078,081	62,948,540	17,687,211	28.1%	55,254,229	62,281,213	18,974,862	30.5%
5200 Operating Transfers Out	80,490,670	22,384,130	27.8%	91,981,041	60,360,256	29,980,023	49.7%	77,476,393	58,636,309	14,918,573	25.4%
5300 Contingency	195,085,498	-	0.0%	-	103,276,485	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	2,199,086,088	430,037,614	19.6%	1,942,493,558	1,876,780,162	666,289,364	35.5%	1,690,193,876	1,767,575,944	470,951,325	26.6%
Ending Fund Balance	49,495,139	284,153,643		409,071,747	27,453,717	26,332,393		188,820,297	26,695,169	(9,574,936)	

As of October 31, 2022

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	194,079,040	Due To Other Funds	(183,541,686)
Investments	29,901,423	Accounts Payable	(3,994,744)
Accounts Receivable	43,591	Accrued Expenditures	<u>(52,378,499)</u>
Due From Other Funds	217,144,058		
Inventory	<u>4,212,261</u>	Total Liabilities	(239,914,929)
Total Assets	<u>445,380,373</u>		
		Fund Balance	
		Beginning Balance	(342,719,650)
		Revenues	(143,769,078)
		Expenditures	<u>281,023,284</u>
		Total Fund Balance	<u>(205,465,444)</u>
		Total Liabilities and Fund Balance	<u>(445,380,373)</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	-	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	2,788,523	55.8%	42,907,747	5,000,000	2,418,707	48.4%	5,409,554	5,000,000	2,372,686	47.5%
1117 Motor Vehicle Taxes	37,774,774	9,091,411	24.1%	37,565,239	31,548,202	7,327,134	23.2%	34,082,938	29,101,954	7,373,264	25.3%
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	46,280,520	22.8%	206,474,525	173,780,000	40,322,223	23.2%	176,787,809	165,848,315	38,113,133	23.0%
1191 Omitted Property Taxes	4,791,000	437,133	9.1%	6,057,026	6,631,000	1,151,573	17.4%	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	52,998	10.2%	518,928	483,000	15,159	3.1%	483,205	495,000	64,234	13.0%
1510 Interest Income	1,500,000	3,027,346	201.8%	795,630	270,000	17,454	6.5%	270,209	1,100,000	451,114	41.0%
1900 Other Local Revenues	4,563,000	255,604	5.6%	4,569,441	4,521,000	215,169	4.8%	4,798,105	4,556,000	305,091	6.7%
3111 State SEEK Revenues	214,489,238	75,817,769	35.3%	224,312,952	222,822,000	75,545,877	33.9%	210,091,160	210,091,160	72,873,272	34.7%
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	306,003	18.4%	1,835,767	1,667,000	305,943	18.4%	1,818,326	1,800,000	302,459	16.8%
3900 On-Behalf Payments	322,837,633	-	0.0%	323,998,987	321,669,808	102,802,579	32.0%	322,405,832	319,502,121	101,822,716	31.9%
4100 Unrestricted Federal Revenues	-	-		-	14,000	-	0.0%	14,013	6,500	-	0.0%
5220 Indirect Cost Transfers	6,437,669	5,711,770	88.7%	37,931,656	6,688,232	17,485,305	261.4%	12,336,296	6,431,602	1,549,720	24.1%
Total Revenues	1,406,018,923	143,769,078	10.2%	1,458,798,676	1,342,313,429	247,607,122	18.4%	1,282,370,209	1,251,091,860	225,227,689	18.0%
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	116,973,704	23.7%	439,889,333	475,916,185	113,273,350	23.8%	440,831,936	448,248,923	114,297,610	25.5%
0200	Employee Benefits	250,626,104	6,485,156	2.6%	245,637,784	247,506,734	74,870,741	30.2%	244,393,189	249,226,303	74,479,692	29.9%
0300	Professional/Technical Services	501,005	37,895	7.6%	175,258	358,714	19,082	5.3%	149,784	284,006	13,605	4.8%
0400	Property Services	1,336,191	247,539	18.5%	537,336	1,563,774	177,712	11.4%	367,918	756,654	141,278	18.7%
0500	Other Purchased Services	942,969	113,492	12.0%	436,194	865,856	87,311	10.1%	90,319	591,868	26,947	4.6%
0600	Supplies	30,291,161	4,503,857	14.9%	8,836,125	23,705,793	3,679,780	15.5%	5,698,266	20,877,715	3,391,690	16.2%
0700	Property	4,676,657	1,331,025	28.5%	3,622,495	5,734,111	584,535	10.2%	6,524,595	7,442,473	1,264,484	17.0%
0800	Miscellaneous	31,287,963	286,690	0.9%	458,678	944,972	281,558	29.8%	440,062	796,464	341,520	42.9%
1100	Instruction	813,335,672	129,979,358	16.0%	699,593,203	756,596,140	192,974,068	25.5%	698,496,069	728,224,408	193,956,826	26.6%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	58,378,139	15,049,454	25.8%	49,196,183	53,243,031	13,619,715	25.6%	49,084,809	51,563,891	13,611,889	26.4%
0200	Employee Benefits	28,075,024	876,629	3.1%	27,717,448	27,565,022	8,544,241	31.0%	27,212,230	25,485,585	7,781,232	30.5%
0300	Professional/Technical Services	2,229,087	392,907	17.6%	1,865,452	2,084,799	9,563	0.5%	1,842,645	2,076,085	213,414	10.3%
0400	Property Services	21,118	3,080	14.6%	7,150	8,696	130	1.5%	3,803	16,012	1,281	8.0%
0500	Other Purchased Services	160,749	19,462	12.1%	65,284	94,779	13,790	14.5%	43,496	92,481	18,313	19.8%
0600	Supplies	454,658	70,002	15.4%	279,601	522,343	38,448	7.4%	287,524	592,369	118,931	20.1%
0700	Property	202,977	32,632	16.1%	164,165	241,553	80,469	33.3%	108,537	212,446	31,375	14.8%
0800	Miscellaneous	233,975	27,471	11.7%	78,411	210,914	17,569	8.3%	103,723	208,147	10,101	4.9%
2100	Student Support	89,755,727	16,471,635	18.4%	79,373,694	83,971,137	22,323,926	26.6%	78,686,767	80,247,016	21,786,537	27.1%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	78,946,451	19,184,581	24.3%	67,346,306	75,179,053	18,061,561	24.0%	66,943,724	71,956,456	17,807,373	24.7%
0200	Employee Benefits	37,832,491	1,478,365	3.9%	37,296,523	37,670,804	11,500,587	30.5%	36,977,781	37,787,020	11,531,915	30.5%
0300	Professional/Technical Services	3,783,433	236,512	6.3%	6,737,600	8,489,683	640,502	7.5%	782,866	3,548,643	154,115	4.3%
0400	Property Services	924,253	234,133	25.3%	345,086	572,197	114,231	20.0%	152,289	293,675	3,692	1.3%
0500	Other Purchased Services	534,631	131,907	24.7%	242,180	452,113	64,460	14.3%	86,596	370,292	35,310	9.5%
0600	Supplies	3,762,154	640,552	17.0%	2,886,721	4,064,429	656,011	16.1%	760,744	4,048,155	824,093	20.4%
0700	Property	4,285,353	1,359,362	31.7%	3,120,578	4,169,808	7,326,829	175.7%	3,233,568	11,736,565	1,083,335	9.2%
0800	Miscellaneous	648,619	11,354	1.8%	71,080	140,181	11,598	8.3%	104,419	151,757	5,426	3.6%
2200	Instructional Staff Support	130,717,384	23,276,766	17.8%	118,046,074	130,738,268	38,375,780	29.4%	109,041,987	129,892,564	31,445,259	24.2%

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District Administration (Superintendent, Board)												
0100	Salaries	5,424,248	1,409,597	26.0%	4,390,628	4,964,091	1,220,852	24.6%	4,005,848	4,903,044	1,106,934	22.6%
0200	Employee Benefits	2,195,310	156,430	7.1%	2,386,432	2,137,842	675,189	31.6%	2,113,113	2,090,747	659,758	31.6%
0300	Professional/Technical Services	1,380,173	136,817	9.9%	869,801	1,317,944	127,877	9.7%	848,989	1,589,313	321,857	20.3%
0400	Property Services	13,247	10,420	78.7%	2,038	15,097	417	2.8%	1,460	1,500	(540)	-36.0%
0500	Other Purchased Services	229,640	23,920	10.4%	104,244	264,887	32,241	12.2%	71,487	103,789	23,023	22.2%
0600	Supplies	96,796	26,810	27.7%	117,677	137,308	14,613	10.6%	42,846	131,433	7,716	5.9%
0700	Property	431,740	9,200	2.1%	43,773	64,087	2,593	4.0%	35,832	70,075	5,910	8.4%
0800	Miscellaneous	12,104,033	50,650	0.4%	143,831	94,450	87,178	92.3%	111,287	123,472	95,686	77.5%
2300	District Administration	21,875,186	1,823,844	8.3%	8,058,424	8,995,706	2,160,961	24.0%	7,230,862	9,013,372	2,220,344	24.6%
School Administration (Principal's Office)												
0100	Salaries	79,611,339	22,147,465	27.8%	70,758,490	74,200,391	21,715,070	29.3%	71,397,890	75,359,925	21,779,075	28.9%
0200	Employee Benefits	38,776,013	2,580,491	6.7%	38,627,421	38,516,311	11,730,231	30.5%	37,924,562	38,231,584	11,388,429	29.8%
0300	Professional/Technical Services	439,864	67,096	15.3%	240,979	513,846	41,649	8.1%	230,130	519,526	55,630	10.7%
0400	Property Services	1,100,524	413,891	37.6%	901,046	1,384,862	116,750	8.4%	400,526	739,085	62,383	8.4%
0500	Other Purchased Services	828,498	282,814	34.1%	733,919	1,051,309	283,826	27.0%	739,158	1,054,216	238,077	22.6%
0600	Supplies	5,112,357	783,335	15.3%	1,873,398	5,602,421	537,676	9.6%	1,833,430	6,037,926	595,381	9.9%
0700	Property	2,432,856	579,733	23.8%	2,240,886	3,454,013	416,094	12.0%	2,022,429	3,466,858	419,020	12.1%
0800	Miscellaneous	149,601	14,263	9.5%	31,126	60,164	10,206	17.0%	24,808	61,258	5,261	8.6%
2400	School Administration	128,451,053	26,869,089	20.9%	115,407,265	124,783,316	34,851,501	27.9%	114,572,933	125,470,378	34,543,256	27.5%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	25,464,292	6,867,412	27.0%	22,828,874	24,455,597	7,065,544	28.9%	23,034,354	23,292,158	7,272,336	31.2%
0200	Employee Benefits	15,055,297	1,975,374	13.1%	14,366,474	14,044,192	4,389,501	31.3%	14,503,309	15,188,779	4,095,621	27.0%
0300	Professional/Technical Services	3,989,327	658,633	16.5%	2,855,663	3,903,592	798,170	20.4%	1,694,124	2,968,464	789,971	26.6%
0400	Property Services	1,965,598	607,697	30.9%	601,075	1,075,597	(13,860)	-1.3%	210,228	626,892	(70,476)	-11.2%
0500	Other Purchased Services	6,826,379	3,729,038	54.6%	4,889,888	6,005,399	3,090,559	51.5%	(79,362)	4,954,029	1,302,424	26.3%
0600	Supplies	5,206,586	2,797,785	53.7%	2,493,622	2,911,884	1,008,513	34.6%	2,168,840	3,272,653	607,151	18.6%
0700	Property	39,292,508	1,903,561	4.8%	1,618,765	2,967,194	345,530	11.6%	1,077,543	4,163,670	7,344,137	176.4%
0800	Miscellaneous	217,201	4,794	2.2%	190,300	198,468	3,925	2.0%	204,632	222,058	17,414	7.8%
2500	Business Support	98,017,188	18,544,294	18.9%	49,844,661	55,561,923	16,687,883	30.0%	42,813,668	54,688,705	21,358,578	39.1%

		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	16,616,323	23.5%	47,567,203	57,843,968	14,870,569	25.7%	46,952,382	51,730,814	13,898,197	26.9%
0200	Employee Benefits	29,707,332	5,314,335	17.9%	24,547,665	24,774,329	7,547,806	30.5%	23,095,329	25,896,945	6,975,474	26.9%
0300	Professional/Technical Services	682,827	162,767	23.8%	503,169	657,454	115,539	17.6%	143,715	436,719	28,732	6.6%
0400	Property Services	29,789,855	10,313,589	34.6%	17,218,567	31,458,370	6,133,950	19.5%	11,310,040	22,110,758	6,016,999	27.2%
0500	Other Purchased Services	1,916,914	(101,864)	-5.3%	596,206	1,929,314	(96,831)	-5.0%	(2,231,109)	1,660,612	(263,584)	-15.9%
0600	Supplies	27,701,965	8,271,029	29.9%	25,530,233	26,976,403	7,370,855	27.3%	14,143,301	22,834,367	6,316,437	27.7%
0700	Property	6,210,795	776,374	12.5%	3,232,519	4,462,887	1,186,859	26.6%	2,231,076	4,373,328	964,485	22.1%
0800	Miscellaneous	145,491	43,209	29.7%	173,002	208,189	45,395	21.8%	115,973	141,350	19,931	14.1%
2600	Plant Operations & Maintenance	166,851,505	41,395,763	24.8%	119,368,564	148,310,915	37,174,142	25.1%	95,760,707	129,184,894	33,956,671	26.3%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	41,208,609	10,925,322	26.5%	38,724,175	40,168,886	10,635,613	26.5%	34,947,176	35,763,795	9,033,433	25.3%
0200	Employee Benefits	19,378,366	3,687,723	19.0%	20,446,885	18,515,362	5,332,794	28.8%	17,619,724	20,793,205	5,223,615	25.1%
0300	Professional/Technical Services	169,479	(62,710)	-37.0%	(450,322)	145,215	2,082	1.4%	(13,146)	126,933	26,424	20.8%
0400	Property Services	110,401	15,178	13.7%	54,999	146,101	16,877	11.6%	45,023	84,158	12,249	14.6%
0500	Other Purchased Services	4,866,810	2,727,982	56.1%	4,764,309	5,787,050	3,453,696	59.7%	3,539,763	3,998,595	2,774,715	69.4%
0600	Supplies	8,252,683	2,709,658	32.8%	7,958,609	8,703,498	2,291,812	26.3%	3,791,381	8,697,876	1,091,746	12.6%
0700	Property	9,101,959	515,899	5.7%	1,304,009	5,036,743	586,169	11.6%	4,513,342	5,502,300	4,038,617	73.4%
0800	Miscellaneous	373,004	10,794	2.9%	64,104	361,625	16,224	4.5%	49,690	131,092	9,341	7.1%
2700	Transportation	83,461,311	20,529,845	24.6%	72,866,768	78,864,481	22,335,268	28.3%	64,492,953	75,097,956	22,210,140	29.6%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,632	21,385	30.3%	70,632	70,632	20,838	29.5%	70,632	70,133	-	0.0%
0200	Employee Benefits	34,974	7,913	22.6%	36,260	34,974	7,744	22.1%	34,944	9,210	7,422	80.6%
0800	Miscellaneous	73,960	30,109		-	-	-		-	-	-	
3100	Food Service	179,566	59,406	33.1%	106,892	105,606	28,582	27.1%	105,576	79,343	7,422	9.4%

	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	623,202	25.7%	1,387,544	2,097,662	612,651	29.2%	1,434,429	2,082,724	361,091	17.3%
0200 Employee Benefits	1,050,284	47,197	4.5%	975,012	1,040,842	326,653	31.4%	1,034,210	1,098,292	346,952	31.6%
0300 Professional/Technical Services	11,933	-	0.0%	4,057	13,950	485	3.5%	369	5,369	150	2.8%
0400 Property Services	200	575	287.3%	461	538	0	0.0%	1,575	3,575	-	0.0%
0500 Other Purchased Services	9,947	1,375	13.8%	3,661	9,239	1,180	12.8%	955	1,784	816	45.7%
0600 Supplies	6,296	186	3.0%	2,494	10,741	1,368	12.7%	3,775	16,291	2,546	15.6%
0700 Property	2,881	2,358	81.9%	13,118	14,735	8,349	56.7%	8,668	27,647	4,384	15.9%
0800 Miscellaneous	13,000	949	7.3%	4,003	4,003	532	13.3%	3,780	11,780	-	0.0%
3300 Community Services	3,517,211	675,842	19.2%	2,390,350	3,191,709	951,217	29.8%	2,487,761	3,247,462	715,939	22.0%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	993,870	286,900	28.9%	898,089	895,407	265,874	29.7%	881,842	888,033	260,827	29.4%
0200 Employee Benefits	1,789,635	45,296	2.5%	466,004	439,456	145,132	33.0%	454,880	452,732	143,337	31.7%
0300 Professional/Technical Services	2,400	55	2.3%	1,220	1,250	770	61.6%	1,645	2,035	-	0.0%
0400 Property Services	1,889	-	0.0%	223	655	104	15.9%	392	1,131	-	0.0%
0500 Other Purchased Services	13,367	1,534	11.5%	9,968	14,825	782	5.3%	5,807	12,600	1,379	10.9%
0600 Supplies	21,122	10,267	48.6%	11,675	13,219	3,902	29.5%	12,596	22,634	3,613	16.0%
0700 Property	5,685	2,437	42.9%	6,347	7,737	60	0.8%	10,208	11,859	813	6.9%
0800 Miscellaneous	4,275	-	0.0%	1,250	1,750	1,250	71.4%	1,893	2,750	1,780	64.7%
4300 Architectural & Engineering	2,832,242	346,488	12.2%	1,394,776	1,374,299	417,874	30.4%	1,369,263	1,393,775	411,751	29.5%
5200 Operating Transfers Out	17,666,800	1,050,953	5.9%	4,935,151	2,000,456	86,100	4.3%	6,652,411	1,787,632	77,606	4.3%
5300 Contingency	195,085,498	-	0.0%	-	103,276,485	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	1,751,746,344	281,023,284	16.0%	1,271,385,822	1,497,770,442	368,367,304	24.6%	1,221,710,957	1,374,232,647	362,690,328	26.4%
Ending Fund Balance	(3,007,771)	205,465,443		342,719,650	(150,218)	34,546,614		155,306,796	(28,493,243)	(42,815,095)	

As of October 31, 2022

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	95,947,746	Accounts Payable	(412,080)
Accounts Receivable	<u>331,613</u>	Due To Other Funds	<u>(116,806,876)</u>
Total Assets	<u>96,279,359</u>	Total Liabilities	(117,218,956)
		Fund Balance	
		Beginning Balance	(17,018,031)
		Revenues	(30,042,170)
		Expenditures	<u>67,999,798</u>
		Total Fund Balance	<u>20,939,597</u>
		Total Liabilities and Fund Balance	<u>(96,279,359)</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	56,944	917.6%	4,302	1,397	599	42.9%	12,149	-	4,278	
1700 Student Fees	12,032	-	0.0%	150	68,383	-	0.0%	235	-	100	
1900 Local Grants and Contributions	6,453,644	2,916,281	45.2%	5,212,631	4,475,407	2,708,112	60.5%	3,496,477	5,067,758	774,856	15.3%
3111 State SEEK Revenues	-	-		-	4,475,408	-	0.0%	12,754,154	-	-	
3200 State Grants	42,001,272	6,664,812	15.9%	36,095,470	33,565,096	5,757,699	17.2%	34,963,553	31,411,615	8,328,749	26.5%
4300 Direct Federal Grants	876,513	186,248	21.2%	639,969	15,695,057	118,147	0.8%	838,490	15,108,257	205,049	1.4%
4500 Federal Grants Through State	86,537,720	19,003,359	22.0%	371,292,168	74,593,805	104,867,584	140.6%	160,636,075	69,471,222	11,477,922	0.3%
4700 Federal Grants Thru Intermediary	10,000	77,471	774.7%	322,667	631,688	213,413	33.8%	900,222	664,528	173,631	1727.2%
4810 Medicaid Reimbursement	2,458,828	86,101	3.5%	1,687,626	2,048,478	182,753	8.9%	1,522,724	-	79,952	
5210 Operating Transfers In	1,815,000	1,050,953	57.9%	1,937,656	2,454,264	91,100	3.7%	1,927,277	252,054	77,606	31.7%
Total Revenues	140,171,215	30,042,170	21.4%	417,192,639	138,008,983	113,939,407	82.6%	217,051,356	121,975,434	21,122,141	17.3%
Non-Operating Funds											
Beginning Balance	17,018,031	17,018,031	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	34,102,766	42.4%	197,405,343	81,840,472	36,771,077	44.9%	124,356,338	79,949,356	22,247,886	27.8%
2100 Student Support	6,268,022	4,393,278	70.1%	21,207,890	3,244,671	4,526,339	139.5%	8,464,057	3,951,735	1,547,585	39.2%
2200 Instructional Staff Support	35,300,446	16,027,114	45.4%	63,871,250	33,029,655	36,373,135	110.1%	40,648,847	42,839,035	7,539,470	17.6%
2300 District Administration	99,608	39,927	40.1%	717,406	72,873	112,119	153.9%	186,644	30,549	44,279	144.9%
2400 School Administration	242,857	1,162,971	478.9%	12,709,084	146,680	1,832,130	1249.1%	4,031,316	179,154	133,777	74.7%
2500 Business Support	379,389	127,980	33.7%	13,624,402	1,271,209	44,401,253	3492.8%	3,632,430	1,688,761	223,300	13.2%
2600 Plant Operations & Maintenance	1,136,515	2,402,706	211.4%	28,115,608	25,700	2,444,422	9511.4%	15,110,242	1,074	317,803	29600.8%
2700 Transportation	631,059	2,572,289	407.6%	10,941,334	2,024,350	3,432,453	169.6%	3,600,500	3,631,988	30,626	0.8%
2900 Other Instruction Support	45,000	6,288	14.0%	20,302	-	10,816		22,631	-	4,826	
3100 Food Service	-	-		4,810,198	-	-		15,338,793	208,552	2,575,887	1235.1%
3300 Community Services	13,248,730	2,563,737	19.4%	9,750,454	9,057,013	2,076,972	22.9%	8,343,111	7,061,881	5,948,524	84.2%
5200 Operating Transfers Out	2,505,273	4,600,742	183.6%	33,404,974	2,933,826	16,236,224	553.4%	8,534,611	2,998,667	623,672	20.8%
Total Expenditures	140,194,870	67,999,798	48.5%	396,578,245	133,646,449	148,216,940	110.9%	232,269,520	142,540,753	41,237,635	28.9%
Ending Fund Balance	16,994,376	(20,939,597)		17,018,031	766,171	(37,873,896)		(3,596,363)	(8,943,518)	(8,493,692)	

As of October 31, 2022

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	5,808,329	Accounts Payable	(193,753)
Total Assets	5,808,329	Total Liabilities	(193,753)
		Fund Balance	
		Beginning Balance	(4,759,044)
		Revenues	(1,501,773)
		Expenditures	646,241
		Total Fund Balance	(5,614,576)
		Total Liabilities and Fund Balance	(5,808,329)

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

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,387,659)
Expenditures	4,387,659
Total Fund Balance	-
Total Liabilities and Fund Balance	-

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

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	1,410,382	111.9%	3,261,279	3,261,279	1,116,263	34.2%	1,338,981	1,337,747	355,663	26.6%
1900 Local Grants and Contributions	82,046	91,391	111.4%	400,152	400,152	158,826	39.7%	267,033	267,077	95,078	35.6%
Total Revenues	1,342,171	1,501,773	111.9%	3,661,431	3,661,431	1,275,089	34.8%	1,606,014	1,604,824	450,741	28.1%
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	648,887	33.8%	2,391,265	7,181,570	288,898	4.0%	1,697,333	5,323,263	237,086	4.5%
2600 Plant Operations & Maintenance	108,280	(2,646)	-2.4%	123,030	232,523	70,558	30.3%	90,689	219,538	13,393	6.1%
Total Expenditures	2,029,337	646,241	31.8%	2,514,295	7,414,093	359,456	4.8%	1,788,022	5,542,801	250,479	4.5%
Ending Fund Balance	4,071,878	5,614,576		4,759,044	(140,754)	4,527,541	-3216.6%	3,611,908	(3,937,977)	200,262	-5.1%
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	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 Expenditures	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%
Ending Fund Balance	-	-		-	-	-		-	-	-	

As of October 31, 2022

Building Fund (320) Balance Sheet

Liabilities		Fund Balance	
Due To Other Funds	<u>(804,923)</u>	Beginning Balance	(6,041,799)
		Revenues	-
Total Liabilities	<u><u>(804,923)</u></u>	Expenditures	<u>6,846,722</u>
		Total Fund Balance	<u>804,923</u>
		Total Liabilities and Fund Balance	<u><u>804,923</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	<u>137,892,740</u>	Due To Other Funds	(9,906,267)
		Accounts Payable	<u>(2,547,474)</u>
Total Assets	<u><u>137,892,740</u></u>	Total Liabilities	(12,453,741)
		Fund Balance	
		Beginning Balance	(76,160,975)
		Revenues	(82,205,939)
		Expenditures	<u>32,927,915</u>
		Total Fund Balance	<u>(125,438,999)</u>
		Total Liabilities and Fund Balance	<u><u>(137,892,740)</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	6,846,722	14.4%	37,103,692	42,555,656	4,785,735	11.2%	47,139,566	41,397,110	6,164,298	14.9%
Total Expenditures	47,543,279	6,846,722	14.4%	37,103,692	42,555,656	4,785,735	11.2%	47,139,566	41,397,110	6,164,298	14.9%
Ending Fund Balance	6,041,799	(804,923)		6,041,799	155,881	(4,629,854)		155,881	5,896,420	595,274	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	258,509		33,247	-	2,137		47,669	-	28,636	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
3200 State Grants	6,811,000	-		-	-	-		-	-	-	
5100 Bond Proceeds	66,813,444	81,947,430	122.7%	94,455,551	45,093,293	94,455,551	209.5%	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	82,205,939	92.0%	99,247,252	46,698,394	94,457,688	202.3%	54,349,199	50,000,000	33,498	0.1%
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	28,125,314	31.5%	102,587,751	47,216,836	102,587,751	217.3%	71,877,850	50,000,000	27,186,275	54.4%
5100 Debt Service	-	415,575		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	32,927,915	36.8%	106,289,005	47,216,836	106,289,005	225.1%	75,016,528	50,000,000	30,097,052	60.2%
Ending Fund Balance	76,160,975	125,438,999		76,160,975	82,684,286	71,371,411		83,202,728	103,870,057	73,806,503	

As of October 31, 2022

Debt Service Fund (400) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	655,243	Beginning Balance	-
		Revenues	(21,082,485)
Total Assets	<u>655,243</u>	Expenditures	<u>20,427,242</u>
		Total Fund Balance	<u>(655,243)</u>
		Total Liabilities and Fund Balance	<u>(655,243)</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	3,498,289	Due To Other Funds	(12,016,308)
Accounts Receivable	13,307,287	Accounts Payable	(1,057,110)
Inventory	5,860,817	Unfunded Pension Liability	(57,518,640)
Equipment, Net of Depreciation	16,520,839	Deferred Inflows - Pension Investments	<u>(18,461,155)</u>
Deferred Outflows - Pension Contributions	<u>15,098,665</u>	Total Liabilities	<u>(89,053,212)</u>
Total Assets	<u>54,285,897</u>		
		Fund Balance	
		Beginning Balance	41,094,712
		Revenues	(21,946,015)
		Expenditures	<u>15,618,618</u>
		Total Fund Balance	<u>34,767,315</u>
		Total Liabilities and Fund Balance	<u>(54,285,897)</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	4,141,725	41.4%	9,617,566	9,617,566	4,148,453	43.1%	9,878,203	9,878,203	5,021,093	50.8%
4300 Federal Direct Reimbursements	2,600,000	1,319,353	50.7%	2,638,705	2,000,000	1,319,353	66.0%	2,641,979	2,620,000	-	0.0%
5210 Operating Transfers In	56,318,597	15,621,407	27.7%	44,350,780	51,330,974	12,403,618	24.2%	42,506,147	49,783,010	13,286,385	26.7%
Total Revenues	68,918,597	21,082,485	30.6%	56,607,051	62,948,540	17,871,424	28.4%	55,026,329	62,281,213	18,307,478	29.4%
Debt Service Expenditures											
5100 Debt Service	68,918,597	20,427,242	29.6%	56,607,051	62,948,540	17,216,181	27.3%	55,026,329	62,281,213	18,974,862	30.5%
Total Expenditures	68,918,597	20,427,242	29.6%	56,607,051	62,948,540	17,216,181	27.3%	55,026,329	62,281,213	18,974,862	30.5%
Ending Fund Balance	-	655,243		-	-	655,243		-	-	(667,384)	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	2,000	28,649	1432.5%	9,782	75,000	232	0.3%	1,235	180,000	887	0.5%
1600 Food Sales	2,950,000	602,399	20.4%	697,576	3,275,000	164,324	5.0%	29,248	10,950,000	(1,267)	0.0%
1900 Local Contributions	99,789	18,347	18.4%	36,692	42,000	22,887	54.5%	22,959	2,273,000	3,906	0.2%
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	-	1,016,708		4,533,955	-	1,439,643	
4500 Federal Grants Through State	80,777,540	21,296,620	26.4%	63,798,835	70,462,355	22,719,460	32.2%	27,255,619	60,005,669	7,623,803	12.7%
4950 Donated Commodities	-	-		2,063,846	-	-		985,339	-	-	
5210 Operating Transfers In	-	-		3,002,495	-	-		2,920,000	-	-	
Total Revenues	83,940,328	21,946,015	26.1%	74,992,358	74,354,355	23,923,612	32.2%	36,232,058	73,938,669	9,066,971	12.3%
Non-Operating Funds											
Beginning Balance	(41,094,712)	(41,094,712)	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	14,507,591	17.3%	58,259,708	69,493,017	15,253,685	21.9%	45,114,812	75,601,522	6,117,250	8.1%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,000,000	1,111,028	27.8%	4,526,682	4,090,000	1,249,081	30.5%	3,801,684	4,062,000	926,048	
Total Expenditures	87,745,746	15,618,618	17.8%	62,786,390	73,583,017	16,502,766	22.4%	48,916,496	79,663,522	7,043,298	8.8%
Ending Fund Balance	(44,900,130)	(34,767,315)		(41,094,712)	(52,529,342)	(45,879,834)		(53,300,680)	(46,341,094)	(38,592,569)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	701,370	Accounts Payable	(350)
Deferred Outflows - Pension Contributions	<u>486</u>	Deferred Inflows - Pension Investments	<u>(2,354)</u>
Total Assets	<u>701,855</u>	Total Liabilities	(2,704)
		Fund Balance	
		Beginning Balance	(672,254)
		Revenues	(40,439)
		Expenditures	<u>13,542</u>
		Total Fund Balance	<u>(699,151)</u>
		Total Liabilities and Fund Balance	<u>(701,855)</u>

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

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	59,750	Accounts Payable	(500)
Deferred Outflows - Pension Contributions	<u>46</u>	Deferred Inflows - Pension Investments	<u>(191)</u>
Total Assets	<u>59,796</u>	Total Liabilities	(691)
		Fund Balance	
		Beginning Balance	(57,161)
		Revenues	(2,792)
		Expenditures	<u>848</u>
		Total Fund Balance	<u>(59,105)</u>
		Total Liabilities and Fund Balance	<u>(59,796)</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	%
Daycare Operations Enterprise Fund											
Daycare Operations Revenues											
3200 State Grants	-	40,439		167,046	167,046	23,484	14.1%	3,397	290,000	11,622	4.0%
3900 On-Behalf Payments	-	-		915	-	-		-	-	10,067	
Total Revenues	-	40,439		167,961	167,046	23,484	14.1%	3,397	290,000	21,689	7.5%
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	13,542	1.9%	74,925	746,333	16,188	2.2%	(39,665)	904,410	16,871	1.9%
Total Expenditures	704,399	13,542	1.9%	74,925	746,333	16,188	2.2%	(39,665)	904,410	16,871	1.9%
Ending Fund Balance	(32,145)	699,151		672,254	(69)	586,514		579,218	(78,254)	540,974	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	-	600		3,263	15,033	-	0.0%	6,993	15,033	1,770	11.8%
1900 Local Contributions	-	2,192		7,557	7,557	-	0.0%	-	-	-	
3900 On-Behalf Payments	-	-		351	-	42		129	-	916	
5210 Operating Transfers In	95,000	-	0.0%	-	95,000	-	0.0%	74,842	95,000	-	0.0%
Total Revenues	95,000	2,792	2.9%	11,171	117,590	42	0.0%	81,964	110,033	2,686	2.4%
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	118	0.1%	3,573	117,250	-	0.0%	75,022	95,130	75,000	78.8%
2200 Instructional Staff Support	37,696	500	1.3%	-	36,723	-	0.0%	-	51,308	-	0.0%
3300 Community Services	1,555	230	14.8%	8,101	24,348	42	0.2%	928	24,448	916	3.7%
Total Expenditures	152,567	848	0.6%	11,674	178,320	42	0.0%	75,950	170,886	75,916	44.4%
Ending Fund Balance	(406)	59,105		57,161	(3,066)	57,664		57,664	(9,203)	(21,580)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	318,978	Due To Other Funds	(6,420)
Deferred Outflows - Pension Contributions	<u>21,195</u>	Unfunded Pension Liabilities	(81,364)
		Deferred Inflows - Pension Investments	<u>(25,687)</u>
Total Assets	<u>340,173</u>	Total Liabilities	(113,471)
		Fund Balance	
		Beginning Balance	(211,385)
		Revenues	(39,949)
		Expenditures	<u>24,632</u>
		Total Fund Balance	<u>(226,702)</u>
		Total Liabilities and Fund Balance	<u>(340,173)</u>

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

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	593,668	Unfunded Pension Liabilities	(1,362)
Accounts Receivable	11,307	Deferred Inflows - Pension Investments	<u>(812)</u>
Deferred Outflows - Pension Contributions	<u>500</u>	Total Liabilities	(2,174)
Total Assets	<u>605,475</u>	Fund Balance	
		Beginning Balance	(532,533)
		Revenues	(71,402)
		Expenditures	<u>634</u>
		Total Fund Balance	<u>(603,301)</u>
		Total Liabilities and Fund Balance	<u>(605,475)</u>

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

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	2,464	244.5%	655	655	51	7.8%	256	256	94	36.7%
1800 Daycare Fees	9,357	37,485	400.6%	104,590	104,590	45,145	43.2%	85,646	85,646	1,326	1.5%
3900 On-Behalf Payments	-	-		9,573	-	4,446		13,853	-	6,708	
Total Revenues	10,365	39,949	385.4%	114,818	105,245	49,642	47.2%	99,755	85,902	8,127	9.5%
Non-Operating Funds											
Beginning Balance	211,385	211,385	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	24,632	8.0%	65,346	393,323	25,425	6.5%	170,976	381,848	25,363	6.6%
5200 Operating Transfers Out	-	-		5,000	5,000	5,000	100.0%	5,000	5,000	-	0.0%
Total Expenditures	307,618	24,632	8.0%	70,346	398,323	30,425	7.6%	175,976	386,848	25,363	6.6%
Ending Fund Balance	(85,868)	226,702		211,385	(126,165)	186,130		166,913	(57,812)	225,898	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	27,985	71,402	255.1%	171,002	171,002	54,066	31.6%	63,541	56,654	17,094	30.2%
3900 On-Behalf Payments	-	-		2,877	-	11,215		35,129	-	2,355	
Total Revenues	27,985	71,402	255.1%	173,879	171,002	65,281	38.2%	98,670	56,654	19,450	34.3%
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	634	0.2%	(1,364)	340,307	17,590	5.2%	(648,751)	246,298	10,853	4.4%
2200 Instructional Staff Support	5,000	-	0.0%	-	5,000	-	0.0%	-	-	-	
Total Expenditures	301,188	634	0.2%	(1,364)	345,307	17,590	5.1%	(648,751)	246,298	10,853	4.4%
Ending Fund Balance	259,330	603,301		532,533	182,985	404,982		357,290	(579,775)	(381,534)	

As of October 31, 2022

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	557,846	Beginning Balance	(1,993,627)
Investments	1,345,111	Revenues	(29,809)
		Expenditures	120,479
Total Assets	<u>1,902,957</u>	Total Fund Balance	<u>(1,902,957)</u>
		Total Liabilities and Fund Balance	<u>(1,902,957)</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	%	
Trust Funds												
Trust Revenues												
1500	Interest Income	102,197	(51,387)	-50.3%	(197,196)	(236,010)	72,775	-30.8%	421,125	1,902	1,207	63.4%
1900	Local Contributions	(6,142)	81,196	-1322.0%	210,040	248,012	128,236	51.7%	198,749	1,407,635	391,410	27.8%
Total Revenues		96,055	29,809	31.0%	12,844	12,001	201,011	1674.9%	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	120,479	9.4%	298,159	1,201,528	100,073	8.3%	330,605	1,823,558	148,199	8.1%
Total Expenditures		1,285,582	120,479	9.4%	298,159	1,201,528	100,073	8.3%	330,605	1,823,558	148,199	8.1%
Ending Fund Balance		804,100	1,902,957		1,993,627	1,089,415	2,379,880		2,278,942	1,575,652	2,234,090	