

Monthly Financial Report
Through November 30, 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	189,044,255	30.0%	594,308,658	582,691,848	191,533,405	32.9%	530,248,112	525,408,458	198,227,818	37.7%
Occupational Taxes	203,200,000	55,612,803	27.4%	206,474,525	173,780,000	51,178,971	29.5%	176,787,809	165,848,315	47,742,595	28.8%
Other Taxes	68,940,541	16,049,973	23.3%	106,915,232	70,145,196	16,108,616	23.0%	63,516,855	56,269,662	15,499,891	27.5%
Local Grants	6,613,139	3,790,389	57.3%	5,822,823	5,123,571	3,348,904	65.4%	3,962,259	6,742,470	1,533,515	22.7%
State Sources											
SEEK Program	214,489,238	93,691,873	43.7%	224,312,952	222,822,000	94,044,249	42.2%	222,845,314	210,091,160	91,410,232	43.5%
Other State Revenues	375,470,705	149,463,442	39.8%	376,294,053	366,361,268	152,675,187	41.7%	372,724,465	361,936,636	149,784,658	41.4%
KSFCC Allocation	10,000,000	4,272,947	42.7%	9,617,566	9,617,566	4,288,698	44.6%	9,878,203	9,878,203	5,170,055	52.3%
Federal Grants	173,265,232	91,023,879	52.5%	442,443,816	165,431,383	176,590,846	106.7%	194,780,448	147,869,676	31,788,431	21.5%
Interest	1,613,820	4,198,137	260.1%	646,420	111,042	126,674	114.1%	752,643	1,282,157	548,330	42.8%
Other Sources	156,911,436	119,524,221	76.2%	195,908,963	119,329,708	134,629,864	112.8%	121,010,935	126,437,247	22,076,621	17.5%
Total Revenues	1,839,788,868	726,671,919	39.5%	2,162,745,008	1,715,413,582	824,525,415	48.1%	1,696,507,043	1,611,763,984	563,782,145	35.0%
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	883,590,694	317,823,460	36.0%	899,392,020	846,075,739	310,845,320	36.7%	823,976,011	813,838,456	298,147,907	36.6%
2100 Student Support	96,143,035	37,917,329	39.4%	100,581,584	87,215,808	35,832,075	41.1%	87,150,824	84,198,751	31,020,454	36.8%
2200 Instructional Staff Support	165,500,577	62,958,962	38.0%	181,982,670	164,202,968	90,694,365	55.2%	149,861,810	173,164,755	51,048,156	29.5%
2300 District Administration	22,040,972	3,181,223	14.4%	8,775,830	9,068,579	2,925,473	32.3%	7,417,506	9,043,921	2,771,013	30.6%
2400 School Administration	129,441,659	47,970,749	37.1%	128,116,349	124,929,996	47,481,787	38.0%	118,604,249	125,649,532	44,612,234	35.5%
2500 Business Support	101,074,866	33,299,610	32.9%	63,469,063	56,833,132	87,837,184	154.6%	46,446,098	56,377,466	24,756,384	43.9%
2600 Plant Operations & Maintenance	179,076,856	59,541,494	33.2%	147,607,202	148,569,139	50,690,801	34.1%	110,961,638	129,405,505	42,352,211	32.7%
2700 Transportation	83,984,031	32,278,376	38.4%	83,808,102	80,888,831	32,957,924	40.7%	68,093,453	78,729,944	27,580,977	35.0%
2900 Other Instruction Support	45,000	10,738	23.9%	20,302	-	10,816		22,631	-	7,821	
3100 Food Service	83,906,944	23,152,325	27.6%	63,176,798	69,598,623	20,579,492	29.6%	60,559,181	75,889,416	12,761,382	16.8%
3200 Daycare Operations	744,531	16,233	2.2%	74,925	746,333	20,154	2.7%	(39,665)	904,410	19,936	2.2%
3300 Community Services	18,138,289	4,678,709	25.8%	12,447,064	13,474,597	4,157,945	30.9%	11,162,405	12,157,348	7,079,311	58.2%
4600 Site Improvement	92,322,071	33,571,967	36.4%	103,982,527	48,591,135	103,131,539	212.2%	73,247,113	51,393,775	29,690,031	57.8%
5100 Debt Service	68,918,597	30,995,508	45.0%	57,078,081	62,948,540	23,800,436	37.8%	55,254,229	62,281,213	25,206,052	40.5%
5200 Operating Transfers Out	80,495,670	34,402,813	42.7%	91,981,041	60,360,256	37,835,496	62.7%	77,476,393	58,636,309	20,991,920	35.8%
5300 Contingency	193,840,171	-	0.0%	-	103,276,485	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	2,199,263,962	721,799,495	32.8%	1,942,493,558	1,876,780,162	848,800,809	45.2%	1,690,193,876	1,767,575,944	618,045,789	35.0%
Ending Fund Balance	49,596,653	413,944,171		409,071,747	27,453,717	164,544,903		188,820,297	26,695,169	128,243,486	

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	390,183,091	Due To Other Funds	(272,926,571)
Investments	29,859,800	Accounts Payable	(1,924,442)
Accounts Receivable	45,435	Accrued Expenditures	<u>(71,251,242)</u>
Due From Other Funds	211,109,718		
Inventory	<u>4,325,932</u>		
Total Assets	<u>635,523,976</u>	Total Liabilities	(346,102,255)
		Fund Balance	
		Beginning Balance	(342,719,650)
		Revenues	(452,197,625)
		Expenditures	<u>505,495,554</u>
		Total Fund Balance	<u>(289,421,721)</u>
		Total Liabilities and Fund Balance	<u>(635,523,976)</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	141,600,340	24.3%	551,420,941	540,236,192	148,645,688	27.5%	489,814,154	484,974,500	157,793,860	32.5%
1115 Delinquent Property Taxes	5,000,000	3,012,392	60.2%	42,907,747	5,000,000	2,604,340	52.1%	5,409,554	5,000,000	2,649,632	53.0%
1117 Motor Vehicle Taxes	37,774,774	11,508,648	30.5%	37,565,239	31,548,202	9,636,259	30.5%	34,082,938	29,101,954	9,764,954	33.6%
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	55,612,803	27.4%	206,474,525	173,780,000	51,178,971	29.5%	176,787,809	165,848,315	47,742,595	28.8%
1191 Omitted Property Taxes	4,791,000	1,167,055	24.4%	6,057,026	6,631,000	1,151,573	17.4%	6,630,948	5,600,000	1,048,856	18.7%
1280 Revenue in Lieu of Taxes	3,191,000	361,878	11.3%	3,190,526	2,880,000	2,716,444	94.3%	2,879,733	2,730,000	2,036,448	74.6%
1300 Tuition	519,000	52,998	10.2%	518,928	483,000	135,007	28.0%	483,205	495,000	67,294	13.6%
1510 Interest Income	1,500,000	3,777,059	251.8%	795,630	270,000	73,021	27.0%	270,209	1,100,000	507,305	46.1%
1900 Other Local Revenues	4,563,000	317,591	7.0%	4,569,441	4,521,000	276,772	6.1%	4,798,105	4,556,000	493,649	10.8%
3111 State SEEK Revenues	214,489,238	93,691,873	43.7%	224,312,952	222,822,000	94,044,249	42.2%	210,091,160	210,091,160	91,410,232	43.5%
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	459,005	27.5%	1,835,767	1,667,000	458,914	27.5%	1,818,326	1,800,000	453,817	25.2%
3900 On-Behalf Payments	322,837,633	132,276,757	41.0%	323,998,987	321,669,808	132,174,744	41.1%	322,405,832	319,502,121	130,914,921	41.0%
4100 Unrestricted Federal Revenues	-	-		-	14,000	-	0.0%	14,013	6,500	1,785	27.5%
5220 Indirect Cost Transfers	6,437,669	8,359,225	129.8%	37,931,656	6,688,232	20,023,040	299.4%	12,336,296	6,431,602	2,191,081	34.1%
Total Revenues	1,406,018,923	452,197,625	32.2%	1,458,798,676	1,342,313,429	463,119,023	34.5%	1,282,370,209	1,251,091,860	447,076,429	35.7%
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	485,840,226	162,123,640	33.4%	439,889,333	475,916,185	159,681,023	33.6%	440,831,936	448,248,923	158,313,258	35.3%
0200	Employee Benefits	250,320,721	97,338,887	38.9%	245,637,784	247,506,734	96,771,710	39.1%	244,393,189	249,226,303	96,247,941	38.6%
0300	Professional/Technical Services	844,602	146,428	17.3%	175,258	358,714	25,932	7.2%	149,784	284,006	17,475	6.2%
0400	Property Services	1,804,335	414,874	23.0%	537,336	1,563,774	211,723	13.5%	367,918	756,654	168,986	22.3%
0500	Other Purchased Services	955,643	158,669	16.6%	436,194	865,856	112,666	13.0%	90,319	591,868	28,567	4.8%
0600	Supplies	28,001,828	5,481,865	19.6%	8,836,125	23,705,793	4,533,167	19.1%	5,698,266	20,877,715	3,779,337	18.1%
0700	Property	5,102,674	1,638,990	32.1%	3,622,495	5,734,111	885,692	15.4%	6,524,595	7,442,473	1,847,500	24.8%
0800	Miscellaneous	27,912,458	309,098	1.1%	458,678	944,972	282,569	29.9%	440,062	796,464	357,789	44.9%
1100	Instruction	800,782,487	267,612,451	33.4%	699,593,203	756,596,140	262,504,482	34.7%	698,496,069	728,224,408	260,760,854	35.8%
Student Support (Attendance, Guidance, Health)												
0100	Salaries	58,202,831	20,236,129	34.8%	49,196,183	53,243,031	18,469,051	34.7%	49,084,809	51,563,891	18,197,218	35.3%
0200	Employee Benefits	28,029,785	10,985,518	39.2%	27,717,448	27,565,022	10,996,354	39.9%	27,212,230	25,485,585	10,016,711	39.3%
0300	Professional/Technical Services	2,218,982	891,862	40.2%	1,865,452	2,084,799	20,590	1.0%	1,842,645	2,076,085	385,186	18.6%
0400	Property Services	22,118	3,465	15.7%	7,150	8,696	280	3.2%	3,803	16,012	1,281	8.0%
0500	Other Purchased Services	180,949	74,763	41.3%	65,284	94,779	20,109	21.2%	43,496	92,481	20,402	22.1%
0600	Supplies	483,488	114,962	23.8%	279,601	522,343	63,615	12.2%	287,524	592,369	139,603	23.6%
0700	Property	505,429	58,917	11.7%	164,165	241,553	89,304	37.0%	108,537	212,446	32,047	15.1%
0800	Miscellaneous	231,431	46,567	20.1%	78,411	210,914	17,569	8.3%	103,723	208,147	11,091	5.3%
2100	Student Support	89,875,013	32,412,183	36.1%	79,373,694	83,971,137	29,676,872	35.3%	78,686,767	80,247,016	28,803,539	35.9%
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100	Salaries	78,449,749	25,769,827	32.8%	67,346,306	75,179,053	24,826,227	33.0%	66,943,724	71,956,456	24,096,052	33.5%
0200	Employee Benefits	37,779,239	14,724,803	39.0%	37,296,523	37,670,804	14,801,402	39.3%	36,977,781	37,787,020	14,835,097	39.3%
0300	Professional/Technical Services	3,797,466	265,293	7.0%	6,737,600	8,489,683	5,138,091	60.5%	782,866	3,548,643	202,783	5.7%
0400	Property Services	954,764	252,824	26.5%	345,086	572,197	91,494	16.0%	152,289	293,675	21,352	7.3%
0500	Other Purchased Services	589,186	192,473	32.7%	242,180	452,113	82,730	18.3%	86,596	370,292	35,804	9.7%
0600	Supplies	3,491,162	894,883	25.6%	2,886,721	4,064,429	789,324	19.4%	760,744	4,048,155	476,082	11.8%
0700	Property	4,577,153	1,476,259	32.3%	3,120,578	4,169,808	8,572,195	205.6%	3,233,568	11,736,565	1,116,011	9.5%
0800	Miscellaneous	169,090	21,628	12.8%	71,080	140,181	14,408	10.3%	104,419	151,757	5,808	3.8%
2200	Instructional Staff Support	129,807,808	43,597,989	33.6%	118,046,074	130,738,268	54,315,872	41.5%	109,041,987	129,892,564	40,788,987	31.4%

		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	%
District Administration (Superintendent, Board)												
0100	Salaries	5,425,878	1,769,125	32.6%	4,390,628	4,964,091	1,569,907	31.6%	4,005,848	4,903,044	1,391,260	28.4%
0200	Employee Benefits	2,195,310	970,643	44.2%	2,386,432	2,137,842	866,229	40.5%	2,113,113	2,090,747	843,145	40.3%
0300	Professional/Technical Services	1,737,303	213,726	12.3%	869,801	1,317,944	217,466	16.5%	848,989	1,589,313	350,423	22.0%
0400	Property Services	43,247	11,120	25.7%	2,038	15,097	417	2.8%	1,460	1,500	(540)	-36.0%
0500	Other Purchased Services	264,630	52,791	19.9%	104,244	264,887	33,262	12.6%	71,487	103,789	23,054	22.2%
0600	Supplies	130,299	29,903	22.9%	117,677	137,308	24,555	17.9%	42,846	131,433	11,168	8.5%
0700	Property	39,179	9,517	24.3%	43,773	64,087	5,068	7.9%	35,832	70,075	5,910	8.4%
0800	Miscellaneous	12,105,518	50,650	0.4%	143,831	94,450	87,758	92.9%	111,287	123,472	95,686	77.5%
2300	District Administration	21,941,364	3,107,476	14.2%	8,058,424	8,995,706	2,804,663	31.2%	7,230,862	9,013,372	2,720,106	30.2%
School Administration (Principal's Office)												
0100	Salaries	79,247,440	28,775,271	36.3%	70,758,490	74,200,391	28,286,441	38.1%	71,397,890	75,359,925	28,065,730	37.2%
0200	Employee Benefits	38,672,749	15,009,248	38.8%	38,627,421	38,516,311	15,111,426	39.2%	37,924,562	38,231,584	14,666,263	38.4%
0300	Professional/Technical Services	525,997	83,758	15.9%	240,979	513,846	63,422	12.3%	230,130	519,526	63,304	12.2%
0400	Property Services	1,365,923	524,296	38.4%	901,046	1,384,862	162,837	11.8%	400,526	739,085	111,322	15.1%
0500	Other Purchased Services	909,938	372,408	40.9%	733,919	1,051,309	327,295	31.1%	739,158	1,054,216	280,131	26.6%
0600	Supplies	5,500,856	963,127	17.5%	1,873,398	5,602,421	710,832	12.7%	1,833,430	6,037,926	722,085	12.0%
0700	Property	2,813,987	786,842	28.0%	2,240,886	3,454,013	670,077	19.4%	2,022,429	3,466,858	521,062	15.0%
0800	Miscellaneous	161,912	15,511	9.6%	31,126	60,164	12,467	20.7%	24,808	61,258	8,747	14.3%
2400	School Administration	129,198,802	46,530,461	36.0%	115,407,265	124,783,316	45,344,798	36.3%	114,572,933	125,470,378	44,438,644	35.4%
Business Support (Finance, Human Resources, IT)												
0100	Salaries	25,357,943	8,648,251	34.1%	22,828,874	24,455,597	8,783,734	35.9%	23,034,354	23,292,158	9,045,727	38.8%
0200	Employee Benefits	15,055,297	5,552,002	36.9%	14,366,474	14,044,192	5,530,949	39.4%	14,503,309	15,188,779	5,272,058	34.7%
0300	Professional/Technical Services	4,479,426	727,792	16.2%	2,855,663	3,903,592	1,544,696	39.6%	1,694,124	2,968,464	854,069	28.8%
0400	Property Services	4,215,331	706,266	16.8%	601,075	1,075,597	239,662	22.3%	210,228	626,892	(32,953)	-5.3%
0500	Other Purchased Services	6,866,163	3,827,449	55.7%	4,889,888	6,005,399	3,197,535	53.2%	(79,362)	4,954,029	1,320,742	26.7%
0600	Supplies	5,076,344	2,858,421	56.3%	2,493,622	2,911,884	1,061,226	36.4%	2,168,840	3,272,653	651,956	19.9%
0700	Property	39,425,933	2,114,831	5.4%	1,618,765	2,967,194	362,129	12.2%	1,077,543	4,163,670	7,393,916	177.6%
0800	Miscellaneous	219,039	5,019	2.3%	190,300	198,468	10,049	5.1%	204,632	222,058	18,690	8.4%
2500	Business Support	100,695,477	24,440,032	24.3%	49,844,661	55,561,923	20,729,978	37.3%	42,813,668	54,688,705	24,524,204	44.8%

		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	70,526,028	21,151,826	30.0%	47,567,203	57,843,968	18,767,273	32.4%	46,952,382	51,730,814	17,621,437	34.1%
0200	Employee Benefits	29,620,701	9,735,022	32.9%	24,547,665	24,774,329	9,581,837	38.7%	23,095,329	25,896,945	8,851,871	34.2%
0300	Professional/Technical Services	914,060	205,432	22.5%	503,169	657,454	151,928	23.1%	143,715	436,719	39,840	9.1%
0400	Property Services	34,696,561	12,613,486	36.4%	17,218,567	31,458,370	7,474,535	23.8%	11,310,040	22,110,758	6,654,757	30.1%
0500	Other Purchased Services	1,979,037	(62,405)	-3.2%	596,206	1,929,314	374,775	19.4%	(2,231,109)	1,660,612	(185,976)	-11.2%
0600	Supplies	27,954,670	10,907,352	39.0%	25,530,233	26,976,403	9,422,839	34.9%	14,143,301	22,834,367	7,536,379	33.0%
0700	Property	11,986,260	1,527,773	12.7%	3,232,519	4,462,887	1,751,539	39.2%	2,231,076	4,373,328	1,218,849	27.9%
0800	Miscellaneous	154,743	60,728	39.2%	173,002	208,189	73,618	35.4%	115,973	141,350	22,593	16.0%
2600	Plant Operations & Maintenance	177,832,061	56,139,214	31.6%	119,368,564	148,310,915	47,598,344	32.1%	95,760,707	129,184,894	41,759,749	32.3%
Transportation (Buses, Student Activity Buses)												
0100	Salaries	41,209,609	14,618,403	35.5%	38,724,175	40,168,886	14,440,904	36.0%	34,947,176	35,763,795	12,418,645	34.7%
0200	Employee Benefits	19,378,366	7,174,502	37.0%	20,446,885	18,515,362	6,980,773	37.7%	17,619,724	20,793,205	6,796,351	32.7%
0300	Professional/Technical Services	169,473	(95,186)	-56.2%	(450,322)	145,215	2,091	1.4%	(13,146)	126,933	26,424	20.8%
0400	Property Services	114,407	24,576	21.5%	54,999	146,101	19,880	13.6%	45,023	84,158	14,931	17.7%
0500	Other Purchased Services	4,977,091	2,808,225	56.4%	4,764,309	5,787,050	3,533,964	61.1%	3,539,763	3,998,595	2,857,320	71.5%
0600	Supplies	8,236,863	3,479,270	42.2%	7,958,609	8,703,498	3,179,326	36.5%	3,791,381	8,697,876	1,365,160	15.7%
0700	Property	9,114,159	765,271	8.4%	1,304,009	5,036,743	408,863	8.1%	4,513,342	5,502,300	4,058,079	73.8%
0800	Miscellaneous	153,004	15,828	10.3%	64,104	361,625	28,109	7.8%	49,690	131,092	12,370	9.4%
2700	Transportation	83,352,972	28,790,887	34.5%	72,866,768	78,864,481	28,593,909	36.3%	64,492,953	75,097,956	27,549,279	36.7%
Food Service (School Cafeteria Operation)												
0100	Salaries	70,632	27,013	38.2%	70,632	70,632	26,250	37.2%	70,632	70,133	-	0.0%
0200	Employee Benefits	34,974	9,983	28.5%	36,260	34,974	9,744	27.9%	34,944	9,210	9,314	101.1%
0800	Miscellaneous	50,960	35,921		-	-	-		-	-	-	
3100	Food Service	156,566	72,917	46.6%	106,892	105,606	35,994	34.1%	105,576	79,343	9,314	11.7%

		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	2,409,701	787,444	32.7%	1,387,544	2,097,662	779,166	37.1%	1,434,429	2,082,724	518,431	24.9%
0200	Employee Benefits	1,049,664	372,773	35.5%	975,012	1,040,842	417,748	40.1%	1,034,210	1,098,292	444,005	40.4%
0300	Professional/Technical Services	26,383	443	1.7%	4,057	13,950	894	6.4%	369	5,369	150	2.8%
0400	Property Services	1,042	699	67.1%	461	538	0	0.0%	1,575	3,575	-	0.0%
0500	Other Purchased Services	9,627	2,790	29.0%	3,661	9,239	1,310	14.2%	955	1,784	816	45.7%
0600	Supplies	5,001	301	6.0%	2,494	10,741	1,984	18.5%	3,775	16,291	2,546	15.6%
0700	Property	4,413	2,358	53.4%	13,118	14,735	8,724	59.2%	8,668	27,647	4,884	17.7%
0800	Miscellaneous	13,000	949	7.3%	4,003	4,003	532	13.3%	3,780	11,780	-	0.0%
3300	Community Services	3,518,830	1,167,757	33.2%	2,390,350	3,191,709	1,210,358	37.9%	2,487,761	3,247,462	970,832	29.9%
Architectural & Engineering (District Supervising Architects)												
0100	Salaries	1,104,330	364,120	33.0%	898,089	895,407	346,848	38.7%	881,842	888,033	327,901	36.9%
0200	Employee Benefits	1,789,635	185,966	10.4%	466,004	439,456	185,516	42.2%	454,880	452,732	182,952	40.4%
0300	Professional/Technical Services	1,500	55	3.7%	1,220	1,250	770	61.6%	1,645	2,035	-	0.0%
0400	Property Services	689	97	14.1%	223	655	104	15.9%	392	1,131	46	4.1%
0500	Other Purchased Services	11,967	2,771	23.2%	9,968	14,825	4,598	31.0%	5,807	12,600	2,513	19.9%
0600	Supplies	19,247	11,337	58.9%	11,675	13,219	4,641	35.1%	12,596	22,634	4,127	18.2%
0700	Property	9,185	2,437	26.5%	6,347	7,737	60	0.8%	10,208	11,859	813	6.9%
0800	Miscellaneous	4,275	1,450	33.9%	1,250	1,750	1,250	71.4%	1,893	2,750	1,893	68.8%
4300	Architectural & Engineering	2,940,827	568,235	19.3%	1,394,776	1,374,299	543,788	39.6%	1,369,263	1,393,775	520,245	37.3%
5200	Operating Transfers Out	17,671,800	1,055,953	6.0%	4,935,151	2,000,456	86,100	4.3%	6,652,411	1,787,632	77,606	4.3%
5300	Contingency	193,840,171	-	0.0%	-	103,276,485	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures		1,751,614,179	505,495,554	28.9%	1,271,385,822	1,497,770,442	493,445,158	32.9%	1,221,710,957	1,374,232,647	472,923,359	34.4%
Ending Fund Balance		(2,875,606)	289,421,721		342,719,650	(150,218)	124,980,661		155,306,796	(28,493,243)	68,800,615	

As of November 30, 2022

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	142,727,213	Accounts Payable	(569,737)
Accounts Receivable	<u>817,440</u>	Due To Other Funds	<u>(150,289,810)</u>
Total Assets	<u>143,544,652</u>	Total Liabilities	(150,859,547)
		Fund Balance	
		Beginning Balance	(17,018,031)
		Revenues	(77,153,376)
		Expenditures	<u>101,486,302</u>
		Total Fund Balance	<u>7,314,895</u>
		Total Liabilities and Fund Balance	<u>(143,544,652)</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	766	54.9%	12,149	-	5,177	
1700 Student Fees	12,032	-	0.0%	150	68,383	-	0.0%	235	-	100	
1900 Local Grants and Contributions	6,453,644	3,589,706	55.6%	5,212,631	4,475,407	2,990,171	66.8%	3,496,477	5,067,758	1,043,392	20.6%
3111 State SEEK Revenues	-	-		-	4,475,408	-	0.0%	12,754,154	-	-	
3200 State Grants	42,001,272	10,287,568	24.5%	36,095,470	33,565,096	14,281,483	42.5%	34,963,553	31,411,615	12,322,540	39.2%
4300 Direct Federal Grants	876,513	275,903	31.5%	639,969	15,695,057	208,162	1.3%	838,490	15,108,257	261,948	1.7%
4500 Federal Grants Through State	86,537,720	61,489,512	71.1%	371,292,168	74,593,805	145,658,588	195.3%	160,636,075	69,471,222	18,529,186	0.4%
4700 Federal Grants Thru Intermediary	10,000	84,002	840.0%	322,667	631,688	222,005	35.1%	900,222	664,528	365,440	2788.3%
4810 Medicaid Reimbursement	2,458,828	313,788	12.8%	1,687,626	2,048,478	294,190	14.4%	1,522,724	-	845,425	
5210 Operating Transfers In	1,815,000	1,055,953	58.2%	1,937,656	2,454,264	91,100	3.7%	1,927,277	252,054	82,606	335.4%
Total Revenues	140,171,215	77,153,376	55.0%	417,192,639	138,008,983	163,746,464	118.6%	217,051,356	121,975,434	33,455,815	27.4%
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	49,124,664	61.1%	197,405,343	81,840,472	47,667,087	58.2%	124,356,338	79,949,356	36,826,430	46.1%
2100 Student Support	6,268,022	5,505,147	87.8%	21,207,890	3,244,671	6,155,203	189.7%	8,464,057	3,951,735	2,216,916	56.1%
2200 Instructional Staff Support	35,300,446	19,325,229	54.7%	63,871,250	33,029,655	36,344,108	110.0%	40,648,847	42,839,035	10,219,863	23.9%
2300 District Administration	99,608	73,747	74.0%	717,406	72,873	120,810	165.8%	186,644	30,549	50,906	166.6%
2400 School Administration	242,857	1,440,287	593.1%	12,709,084	146,680	2,136,989	1456.9%	4,031,316	179,154	173,591	96.9%
2500 Business Support	379,389	8,859,579	2335.2%	13,624,402	1,271,209	67,107,205	5279.0%	3,632,430	1,688,761	232,180	13.7%
2600 Plant Operations & Maintenance	1,136,515	3,404,524	299.6%	28,115,608	25,700	3,019,033	11747.2%	15,110,242	1,074	589,359	54894.0%
2700 Transportation	631,059	3,487,489	552.6%	10,941,334	2,024,350	4,364,015	215.6%	3,600,500	3,631,988	31,698	0.9%
2900 Other Instruction Support	45,000	10,738	23.9%	20,302	-	10,816		22,631	-	7,821	
3100 Food Service	-	-		4,810,198	-	-		15,338,793	208,552	3,128,793	1500.2%
3300 Community Services	13,248,730	3,377,119	25.5%	9,750,454	9,057,013	2,831,622	31.3%	8,343,111	7,061,881	5,958,770	84.4%
5200 Operating Transfers Out	2,505,273	6,877,780	274.5%	33,404,974	2,933,826	18,356,756	625.7%	8,534,611	2,998,667	949,583	31.7%
Total Expenditures	140,194,870	101,486,302	72.4%	396,578,245	133,646,449	188,113,646	140.8%	232,269,520	142,540,753	60,385,908	42.4%
Ending Fund Balance	16,994,376	(7,314,895)		17,018,031	766,171	(27,963,545)		(3,596,363)	(8,943,518)	(15,308,292)	

As of November 30, 2022

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>5,684,153</u>	Accounts Payable	<u>(102,622)</u>
Total Assets	<u>5,684,153</u>	Total Liabilities	<u>(102,622)</u>
		Fund Balance	
		Beginning Balance	(4,759,044)
		Revenues	(1,903,715)
		Expenditures	<u>1,081,228</u>
		Total Fund Balance	<u>(5,581,531)</u>
		Total Liabilities and Fund Balance	<u>(5,684,153)</u>

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

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,387,659)
Expenditures	<u>4,387,659</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u>-</u>

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

		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	1,795,338	142.5%	3,261,279	3,261,279	1,529,950	46.9%	1,338,981	1,337,747	491,898	36.8%
1900	Local Grants and Contributions	82,046	108,377	132.1%	400,152	400,152	171,135	42.8%	267,033	267,077	98,714	37.0%
Total Revenues		1,342,171	1,903,715	141.8%	3,661,431	3,661,431	1,701,085	46.5%	1,606,014	1,604,824	590,612	36.8%
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	1,083,472	56.4%	2,391,265	7,181,570	652,849	9.1%	1,697,333	5,323,263	460,251	8.6%
2600	Plant Operations & Maintenance	108,280	(2,244)	-2.1%	123,030	232,523	73,424	31.6%	90,689	219,538	3,103	1.4%
Total Expenditures		2,029,337	1,081,228	53.3%	2,514,295	7,414,093	726,274	9.8%	1,788,022	5,542,801	463,354	8.4%
Ending Fund Balance		4,071,878	5,581,531		4,759,044	(140,754)	4,586,719	-3258.7%	3,611,908	(3,937,977)	127,258	-3.2%
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	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 November 30, 2022

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>37,272,765</u>	Beginning Balance	(6,041,799)
		Revenues	(47,443,915)
Total Assets	<u><u>37,272,765</u></u>	Expenditures	<u>16,212,949</u>
		Total Fund Balance	<u>(37,272,765)</u>
		Total Liabilities and Fund Balance	<u><u>(37,272,765)</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	86,009,440	Accounts Payable	<u>(442,666)</u>
Due From Other Funds	<u>35,101,015</u>	Total Liabilities	(442,666)
Total Assets	<u><u>121,110,456</u></u>	Fund Balance	
		Beginning Balance	(76,160,975)
		Revenues	(82,313,148)
		Expenditures	<u>37,806,333</u>
		Total Fund Balance	<u>(120,667,790)</u>
		Total Liabilities and Fund Balance	<u><u>(121,110,456)</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	47,443,915	100.0%	42,887,717	42,455,656	42,887,717	101.0%	40,433,958	40,433,958	40,433,958	100.0%
1900 Local Contributions	99,364	-	0.0%	101,893	100,000	-	0.0%	101,917	100,000	-	0.0%
Total Revenues	47,543,279	47,443,915	99.8%	42,989,610	42,555,656	42,887,717	100.8%	40,535,875	40,533,958	40,433,958	99.8%
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	16,212,949	34.1%	37,103,692	42,555,656	10,103,473	23.7%	47,139,566	41,397,110	11,591,283	28.0%
Total Expenditures	47,543,279	16,212,949	34.1%	37,103,692	42,555,656	10,103,473	23.7%	47,139,566	41,397,110	11,591,283	28.0%
Ending Fund Balance	6,041,799	37,272,765		6,041,799	155,881	32,940,125		155,881	5,896,420	35,602,247	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	365,718		33,247	-	3,272		47,669	-	33,502	
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	82,313,148	92.1%	99,247,252	46,698,394	94,458,823	202.3%	54,349,199	50,000,000	38,364	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	33,003,732	36.9%	102,587,751	47,216,836	102,587,751	217.3%	71,877,850	50,000,000	29,169,786	58.3%
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	37,806,333	42.3%	106,289,005	47,216,836	106,289,005	225.1%	75,016,528	50,000,000	32,080,564	64.2%
Ending Fund Balance	76,160,975	120,667,790		76,160,975	82,684,286	71,372,546		83,202,728	103,870,057	71,827,857	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(30,579,933)
Expenditures	<u>30,579,933</u>
Total Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>-</u></u>

Debt Service Fund pays the interest and principal on our bonds, generally funded by Capital Outlay or Building Fund.

Food Service Enterprise Fund (51) Balance Sheet

Assets		Liabilities	
Cash	9,566,850	Due To Other Funds	(11,121,516)
Accounts Receivable	6,129,463	Accounts Payable	(558,374)
Inventory	5,128,768	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	(87,659,685)
Total Assets	<u><u>52,444,585</u></u>		
		Fund Balance	
		Beginning Balance	41,094,712
		Revenues	(30,440,466)
		Expenditures	<u>24,560,854</u>
		Total Fund Balance	<u>35,215,100</u>
		Total Liabilities and Fund Balance	<u><u>(52,444,585)</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	4,272,947	42.7%	9,617,566	9,617,566	4,288,698	44.6%	9,878,203	9,878,203	5,170,055	52.3%
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	1,322,627	50.5%
5210 Operating Transfers In	56,318,597	24,987,634	44.4%	44,350,780	51,330,974	17,721,356	34.5%	42,506,147	49,783,010	18,713,371	37.6%
Total Revenues	68,918,597	30,579,933	44.4%	56,607,051	62,948,540	23,329,406	37.1%	55,026,329	62,281,213	25,206,052	40.5%
Debt Service Expenditures											
5100 Debt Service	68,918,597	30,579,933	44.4%	56,607,051	62,948,540	23,329,406	37.1%	55,026,329	62,281,213	25,206,052	40.5%
Total Expenditures	68,918,597	30,579,933	44.4%	56,607,051	62,948,540	23,329,406	37.1%	55,026,329	62,281,213	25,206,052	40.5%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	2,000	46,386	2319.3%	9,782	75,000	698	0.9%	1,235	180,000	1,021	0.6%
1600 Food Sales	2,950,000	839,363	28.5%	697,576	3,275,000	246,662	7.5%	29,248	10,950,000	(2,593)	0.0%
1900 Local Contributions	99,789	20,913	21.0%	36,692	42,000	26,182	62.3%	22,959	2,273,000	4,983	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	-	1,992,484		4,902,526	-	1,307,196		4,533,955	-	1,850,970	
4500 Federal Grants Through State	80,782,171	27,541,320	34.1%	63,798,835	70,462,355	28,888,549	41.0%	27,255,619	60,005,669	10,463,805	17.4%
4950 Donated Commodities	-	-		2,063,846	-	-		985,339	-	-	
5210 Operating Transfers In	-	-		3,002,495	-	-		2,920,000	-	-	
Total Revenues	83,944,960	30,440,466	36.3%	74,992,358	74,354,355	30,469,287	41.0%	36,232,058	73,938,669	12,318,185	16.7%
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	83,750,378	23,079,408	27.6%	58,259,708	69,493,017	20,543,498	29.6%	45,114,812	75,601,522	9,623,276	12.7%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,000,000	1,481,446	37.0%	4,526,682	4,090,000	1,666,285	40.7%	3,801,684	4,062,000	1,241,498	
Total Expenditures	87,750,378	24,560,854	28.0%	62,786,390	73,583,017	22,209,783	30.2%	48,916,496	79,663,522	10,864,774	13.6%
Ending Fund Balance	(44,900,130)	(35,215,100)		(41,094,712)	(52,529,342)	(45,041,175)		(53,300,680)	(46,341,094)	(39,162,831)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	714,135	Accounts Payable	(1,394)
Deferred Outflows - Pension Contributions	<u>486</u>	Deferred Inflows - Pension Investments	<u>(2,354)</u>
Total Assets	<u>714,620</u>	Total Liabilities	(3,748)
		Fund Balance	
		Beginning Balance	(672,254)
		Revenues	(54,851)
		Expenditures	<u>16,233</u>
		Total Fund Balance	<u>(710,872)</u>
		Total Liabilities and Fund Balance	<u>(714,620)</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	63,492	Deferred Inflows - Pension Investments	<u>(191)</u>
Deferred Outflows - Pension Contributions	<u>46</u>	Total Liabilities	(191)
Total Assets	<u>63,538</u>	Fund Balance	
		Beginning Balance	(57,161)
		Revenues	(7,507)
		Expenditures	<u>1,321</u>
		Total Fund Balance	<u>(63,347)</u>
		Total Liabilities and Fund Balance	<u>(63,538)</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	54,482	54,482	100.0%	167,046	167,046	45,002	26.9%	3,397	290,000	600	0.2%
3900 On-Behalf Payments	-	369		915	-	-		-	-	12,808	
Total Revenues	69,403	54,851	79.0%	167,961	167,046	45,002	26.9%	3,397	290,000	13,408	4.6%
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	744,531	16,233	2.2%	74,925	746,333	20,154	2.7%	(39,665)	904,410	19,936	2.2%
Total Expenditures	744,531	16,233	2.2%	74,925	746,333	20,154	2.7%	(39,665)	904,410	19,936	2.2%
Ending Fund Balance	(2,874)	710,872		672,254	(69)	604,066		579,218	(78,254)	529,628	
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	5,910	6,867	116.2%	7,557	7,557	3,155	41.8%	-	-	-	
3900 On-Behalf Payments	-	40		351	-	53		129	-	1,178	
5210 Operating Transfers In	95,000	-	0.0%	-	95,000	-	0.0%	74,842	95,000	-	0.0%
Total Revenues	100,910	7,507	7.4%	11,171	117,590	3,208	2.7%	81,964	110,033	2,948	2.7%
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	113,715	551	0.5%	3,573	117,250	-	0.0%	75,022	95,130	75,000	78.8%
2200 Instructional Staff Support	45,391	500	1.1%	-	36,723	-	0.0%	-	51,308	-	0.0%
3300 Community Services	1,555	270	17.4%	8,101	24,348	713	2.9%	928	24,448	1,178	4.8%
Total Expenditures	160,661	1,321	0.8%	11,674	178,320	713	0.4%	75,950	170,886	76,178	44.6%
Ending Fund Balance	(2,591)	63,347		57,161	(3,066)	60,159		57,664	(9,203)	(21,580)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	316,687	Due To Other Funds	(6,095)
Deferred Outflows - Pension Contributions	<u>21,195</u>	Unfunded Pension Liabilities	(81,364)
		Deferred Inflows - Pension Investments	<u>(25,687)</u>
Total Assets	<u>337,883</u>	Total Liabilities	(113,146)
		Fund Balance	
		Beginning Balance	(211,385)
		Revenues	(48,596)
		Expenditures	<u>35,244</u>
		Total Fund Balance	<u>(224,737)</u>
		Total Liabilities and Fund Balance	<u>(337,883)</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	620,880	Unfunded Pension Liabilities	(1,362)
Accounts Receivable	11,212	Deferred Inflows - Pension Investments	<u>(812)</u>
Deferred Outflows - Pension Contributions	<u>500</u>	Total Liabilities	(2,174)
Total Assets	<u>632,592</u>	Fund Balance	
		Beginning Balance	(532,533)
		Revenues	(100,207)
		Expenditures	<u>2,322</u>
		Total Fund Balance	<u>(630,418)</u>
		Total Liabilities and Fund Balance	<u>(632,592)</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	3,417	3,417	100.0%	655	655	65	9.9%	256	256	118	46.3%
1800 Daycare Fees	41,261	41,261	100.0%	104,590	104,590	49,179	47.0%	85,646	85,646	1,401	1.6%
3900 On-Behalf Payments	-	3,918		9,573	-	5,716		13,853	-	8,624	
Total Revenues	44,678	48,596	108.8%	114,818	105,245	54,960	52.2%	99,755	85,902	10,143	11.8%
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	341,931	35,244	10.3%	65,346	393,323	34,385	8.7%	170,976	381,848	39,305	10.3%
5200 Operating Transfers Out	-	-		5,000	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%
Total Expenditures	341,931	35,244	10.3%	70,346	398,323	39,385	9.9%	175,976	386,848	44,305	11.5%
Ending Fund Balance	(85,868)	224,737		211,385	(126,165)	182,488		166,913	(57,812)	208,972	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	109,525	99,047	90.4%	171,002	171,002	71,911	42.1%	63,541	56,654	24,414	43.1%
3900 On-Behalf Payments	-	1,160		2,877	-	14,419		35,129	-	3,028	
Total Revenues	109,525	100,207	91.5%	173,879	171,002	86,330	50.5%	98,670	56,654	27,443	48.4%
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	435,464	2,322	0.5%	(1,364)	340,307	20,901	6.1%	(648,751)	246,298	25,372	10.3%
2200 Instructional Staff Support	5,000	-	0.0%	-	5,000	-	0.0%	-	-	-	
Total Expenditures	440,464	2,322	0.5%	(1,364)	345,307	20,901	6.1%	(648,751)	246,298	25,372	10.3%
Ending Fund Balance	201,593	630,418		532,533	182,985	422,718		357,290	(579,775)	(388,061)	

As of November 30, 2022

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	555,873	Beginning Balance	(1,993,627)
Investments	<u>1,345,111</u>	Revenues	(40,919)
		Expenditures	<u>133,562</u>
Total Assets	<u><u>1,900,984</u></u>	Total Fund Balance	<u>(1,900,984)</u>
		Total Liabilities and Fund Balance	<u><u>(1,900,984)</u></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)	48,852	-20.7%	421,125	1,902	1,207	63.4%
1900 Local Contributions	77,449	92,306	119.2%	210,040	248,012	187,598	75.6%	198,749	1,407,635	391,410	27.8%
Total Revenues	179,646	40,919	22.8%	12,844	12,001	236,450	1970.2%	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	1,369,173	133,562	9.8%	298,159	1,201,528	115,252	9.6%	330,605	1,823,558	148,532	8.1%
Total Expenditures	1,369,173	133,562	9.8%	298,159	1,201,528	115,252	9.6%	330,605	1,823,558	148,532	8.1%
Ending Fund Balance	804,100	1,900,984		1,993,627	1,089,415	2,400,140		2,278,942	1,575,652	2,233,758	