

Monthly Financial Report
Through March 31, 2023

	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	623,900,214	99.1%	594,308,658	582,691,848	551,858,450	94.7%	530,248,112	525,408,458	526,036,473	100.1%
Occupational Taxes	203,200,000	116,793,187	57.5%	206,474,525	173,780,000	113,541,682	65.3%	176,787,809	165,848,315	102,998,355	62.1%
Other Taxes	68,940,541	52,735,016	76.5%	106,915,232	70,145,196	47,609,363	67.9%	63,516,855	56,269,662	42,945,821	76.3%
Local Grants	41,179,884	25,718,380	62.5%	5,822,823	8,538,219	4,557,294	53.4%	3,962,259	7,327,343	2,560,610	34.9%
State Sources											
SEEK Program	214,489,238	165,188,289	77.0%	224,312,952	222,822,000	168,037,737	75.4%	222,845,314	210,091,160	161,306,688	76.8%
Other State Revenues	376,297,854	285,318,883	75.8%	376,294,053	366,584,903	281,614,643	76.8%	372,724,465	364,090,117	278,911,636	76.6%
KSFCC Allocation	10,000,000	7,188,836	71.9%	9,617,566	8,000,000	7,002,771	87.5%	9,878,203	9,878,203	8,068,936	81.7%
Federal Grants	514,430,869	191,630,526	37.3%	442,443,816	183,557,266	247,143,331	134.6%	194,780,448	534,526,418	98,291,830	18.4%
Interest	1,991,202	15,150,538	760.9%	646,420	391,363	273,527	69.9%	752,643	1,718,963	1,155,985	67.2%
Other Sources	199,541,694	139,175,915	69.7%	195,908,963	151,536,642	151,747,624	100.1%	121,010,935	124,935,376	75,844,911	60.7%
Total Revenues	2,259,356,038	1,622,799,784	71.8%	2,162,745,008	1,768,047,438	1,573,386,421	89.0%	1,696,507,043	2,000,094,015	1,298,121,244	64.9%
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	989,185,055	644,117,802	65.1%	899,392,020	848,771,809	608,822,560	71.7%	823,976,011	898,098,532	579,946,312	64.6%
2100 Student Support	114,493,149	77,828,812	68.0%	100,581,584	90,999,247	68,994,963	75.8%	87,150,824	106,551,100	59,167,089	55.5%
2200 Instructional Staff Support	218,315,167	120,045,213	55.0%	181,982,670	302,724,021	143,603,465	47.4%	149,861,810	421,396,740	97,747,740	23.2%
2300 District Administration	24,449,006	6,243,480	25.5%	8,775,830	9,003,980	5,623,675	62.5%	7,417,506	9,086,245	5,071,778	55.8%
2400 School Administration	135,728,832	93,051,440	68.6%	128,116,349	133,906,228	87,273,993	65.2%	118,604,249	125,617,058	82,295,640	65.5%
2500 Business Support	199,015,090	59,084,549	29.7%	63,469,063	149,287,258	105,113,864	70.4%	46,446,098	58,363,987	30,666,129	52.5%
2600 Plant Operations & Maintenance	191,270,514	111,027,431	58.0%	147,607,202	156,375,352	92,674,720	59.3%	110,961,638	148,052,767	76,487,261	51.7%
2700 Transportation	96,571,746	64,496,739	66.8%	83,808,102	101,393,785	58,795,162	58.0%	68,093,453	78,833,174	47,220,003	59.9%
2900 Other Instruction Support	92,067	23,188	25.2%	20,302	45,000	18,305	40.7%	22,631	-	19,137	
3100 Food Service	83,737,796	48,051,022	57.4%	63,176,798	72,603,608	41,642,014	57.4%	60,559,181	75,680,864	26,528,646	35.1%
3200 Daycare Operations	792,291	39,304	5.0%	74,925	676,344	49,828	7.4%	(39,665)	904,410	44,272	4.9%
3300 Community Services	51,893,951	10,294,346	19.8%	12,447,064	19,377,324	7,776,348	40.1%	11,162,405	17,413,345	7,595,960	43.6%
4600 Site Improvement	274,931,813	60,696,865	22.1%	103,982,527	83,549,206	52,607,474	63.0%	73,247,113	48,610,611	63,729,274	131.1%
5100 Debt Service	94,988,692	42,333,658	44.6%	57,078,081	61,330,974	34,204,009	55.8%	55,254,229	62,281,213	37,118,901	59.6%
5200 Operating Transfers Out	146,739,329	50,741,478	34.6%	91,981,041	120,721,816	52,388,958	43.4%	77,476,393	69,528,859	34,613,400	49.8%
5300 Contingency	185,895,353	-	0.0%	-	105,861,356	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	2,808,099,850	1,388,075,327	49.4%	1,942,493,558	2,256,627,308	1,359,589,336	60.2%	1,690,193,876	2,156,324,047	1,148,251,543	53.3%
Ending Fund Balance	(139,672,065)	643,796,204		409,071,747	(299,759,573)	402,617,382		188,820,297	26,277,098	332,376,832	

As of March 31, 2023

General Fund (1) Balance Sheet

Assets		Liabilities	
Cash	679,696,179	Due To Other Funds	(406,436,579)
Investments	29,859,800	Accounts Payable	(4,409,349)
Accounts Receivable	86,035	Accrued Expenditures	<u>(107,389,097)</u>
Due From Other Funds	334,063,826		
Inventory	<u>6,259,619</u>	Total Liabilities	(518,235,025)
Total Assets	<u>1,049,965,459</u>	Fund Balance	
		Beginning Balance	(342,719,650)
		Revenues	(1,192,932,146)
		Expenditures	<u>1,003,921,362</u>
		Total Fund Balance	<u>(531,730,434)</u>
		Total Liabilities and Fund Balance	<u>(1,049,965,459)</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	576,456,299	99.1%	551,420,941	540,236,192	508,970,733	94.2%	489,814,154	484,974,500	485,602,515	100.1%
1115 Delinquent Property Taxes	5,000,000	3,703,692	74.1%	42,907,747	5,000,000	3,440,153	68.8%	5,409,554	5,000,000	3,246,582	64.9%
1117 Motor Vehicle Taxes	37,774,774	26,302,371	69.6%	37,565,239	31,548,202	21,768,024	69.0%	34,082,938	29,101,954	19,997,274	68.7%
1119 Franchise Taxes	18,183,767	18,049,815	99.3%	17,194,693	24,085,994	17,194,693	71.4%	14,513,682	13,837,708	14,513,682	104.9%
1131 Occupational License Taxes	203,200,000	116,793,187	57.5%	206,474,525	173,780,000	113,541,682	65.3%	176,787,809	165,848,315	102,998,355	62.1%
1191 Omitted Property Taxes	4,791,000	2,000,434	41.8%	6,057,026	6,631,000	2,358,246	35.6%	6,630,948	5,600,000	2,308,551	41.2%
1280 Revenue in Lieu of Taxes	3,191,000	2,678,704	83.9%	3,190,526	2,880,000	2,848,246	98.9%	2,879,733	2,730,000	2,879,733	105.5%
1300 Tuition	519,000	135,495	26.1%	518,928	483,000	171,431	35.5%	483,205	495,000	67,294	13.6%
1510 Interest Income	1,500,000	13,951,278	930.1%	795,630	270,000	248,035	91.9%	270,209	1,100,000	765,065	69.6%
1900 Other Local Revenues	4,563,000	1,583,276	34.7%	4,569,441	4,521,000	1,484,299	32.8%	4,798,105	4,556,000	1,706,169	37.4%
3111 State SEEK Revenues	214,489,238	165,188,289	77.0%	224,312,952	222,822,000	168,037,737	75.4%	210,091,160	210,091,160	161,306,688	76.8%
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	1,071,013	64.2%	1,835,767	1,667,000	1,070,806	64.2%	1,818,326	1,800,000	1,059,853	58.9%
3900 On-Behalf Payments	322,837,633	249,856,096	77.4%	323,998,987	321,669,808	249,663,406	77.6%	322,405,832	319,502,121	247,283,740	77.4%
4100 Unrestricted Federal Revenues	-	-		-	14,000	-	0.0%	14,013	6,500	4,419	68.0%
5220 Indirect Cost Transfers	6,437,669	15,162,197	235.5%	37,931,656	6,659,683	25,335,729	380.4%	12,336,296	6,431,602	4,231,262	65.8%
Total Revenues	1,406,018,923	1,192,932,146	84.8%	1,458,798,676	1,342,284,879	1,116,133,220	83.2%	1,282,370,209	1,251,091,860	1,047,971,180	83.8%
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	482,265,692	339,217,766	70.3%	439,889,333	475,819,607	314,368,492	66.1%	440,831,936	448,248,923	313,316,701	69.9%	
0200 Employee Benefits	250,320,721	187,279,521	74.8%	245,637,784	247,504,551	184,587,513	74.6%	244,393,189	249,226,303	183,648,743	73.7%	
0300 Professional/Technical Services	875,215	306,369	35.0%	175,258	256,735	60,433	23.5%	149,784	284,006	74,772	26.3%	
0400 Property Services	1,833,494	739,010	40.3%	537,336	1,388,377	355,120	25.6%	367,918	756,654	237,031	31.3%	
0500 Other Purchased Services	986,919	338,958	34.3%	436,194	1,037,557	231,589	22.3%	90,319	591,868	54,948	9.3%	
0600 Supplies	27,035,396	7,990,911	29.6%	8,836,125	25,111,098	6,605,460	26.3%	5,698,266	20,877,715	5,443,137	26.1%	
0700 Property	7,731,469	3,145,078	40.7%	3,622,495	5,407,891	2,186,247	40.4%	6,524,595	7,442,473	3,018,715	40.6%	
0800 Miscellaneous	12,861,551	330,778	2.6%	458,678	1,086,955	367,575	33.8%	440,062	796,464	378,613	47.5%	
1100 Instruction	783,910,457	539,348,391	68.8%	699,593,203	757,612,771	508,762,429	67.2%	698,496,069	728,224,408	506,172,660	69.5%	
Student Support (Attendance, Guidance, Health)												
0100 Salaries	57,945,978	41,026,825	70.8%	49,196,183	53,193,166	35,087,744	66.0%	49,084,809	51,563,891	34,649,902	67.2%	
0200 Employee Benefits	28,029,785	20,973,617	74.8%	27,717,448	27,565,022	20,819,297	75.5%	27,212,230	25,485,585	19,007,891	74.6%	
0300 Professional/Technical Services	2,173,490	1,662,370	76.5%	1,865,452	2,122,930	746,785	35.2%	1,842,645	2,076,085	908,726	43.8%	
0400 Property Services	26,471	9,412	35.6%	7,150	17,133	562	3.3%	3,803	16,012	1,796	11.2%	
0500 Other Purchased Services	161,464	112,117	69.4%	65,284	143,895	39,326	27.3%	43,496	92,481	28,239	30.5%	
0600 Supplies	466,889	218,886	46.9%	279,601	529,777	179,311	33.8%	287,524	592,369	195,120	32.9%	
0700 Property	205,842	172,167	83.6%	164,165	150,108	121,892	81.2%	108,537	212,446	62,416	29.4%	
0800 Miscellaneous	222,035	111,555	50.2%	78,411	311,472	22,744	7.3%	103,723	208,147	45,012	21.6%	
2100 Student Support	89,231,954	64,286,949	72.0%	79,373,694	84,033,504	57,017,661	67.9%	78,686,767	80,247,016	54,899,102	68.4%	
Instructional Staff Support (Professional Development, Goal Clarity Coaches)												
0100 Salaries	78,004,113	52,238,182	67.0%	67,346,306	75,228,496	47,218,973	62.8%	66,943,724	71,956,456	46,688,097	64.9%	
0200 Employee Benefits	37,779,239	28,100,742	74.4%	37,296,523	37,662,422	27,977,478	74.3%	36,977,781	37,787,020	28,081,422	74.3%	
0300 Professional/Technical Services	3,831,606	1,267,862	33.1%	6,737,600	8,448,389	6,015,630	71.2%	782,866	3,548,643	449,424	12.7%	
0400 Property Services	1,003,547	523,467	52.2%	345,086	619,012	255,052	41.2%	152,289	293,675	102,597	34.9%	
0500 Other Purchased Services	720,106	314,068	43.6%	242,180	401,113	143,809	35.9%	86,596	370,292	44,409	12.0%	
0600 Supplies	3,609,178	2,300,126	63.7%	2,886,721	3,500,647	2,196,307	62.7%	760,744	4,048,155	(57,291)	-1.4%	
0700 Property	4,539,013	2,172,469	47.9%	3,120,578	4,047,971	2,474,591	61.1%	3,233,568	11,736,565	1,452,638	12.4%	
0800 Miscellaneous	163,740	45,781	28.0%	71,080	132,522	43,306	32.7%	104,419	151,757	38,179	25.2%	
2200 Instructional Staff Support	129,650,542	86,962,697	67.1%	118,046,074	130,040,573	86,325,146	66.4%	109,041,987	129,892,564	76,799,476	59.1%	

	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	%
District Administration (Superintendent, Board)											
0100 Salaries	5,420,478	3,382,747	62.4%	4,390,628	5,027,278	2,873,794	57.2%	4,005,848	4,903,044	2,620,682	53.5%
0200 Employee Benefits	2,195,310	1,843,518	84.0%	2,386,432	2,137,532	1,628,685	76.2%	2,113,113	2,090,747	1,589,052	76.0%
0300 Professional/Technical Services	1,660,393	562,533	33.9%	869,801	1,217,330	706,959	58.1%	848,989	1,589,313	582,700	36.7%
0400 Property Services	23,922	14,855	62.1%	2,038	3,000	436	14.5%	1,460	1,500	(540)	-36.0%
0500 Other Purchased Services	333,328	87,099	26.1%	104,244	224,100	73,490	32.8%	71,487	103,789	54,783	52.8%
0600 Supplies	196,174	68,991	35.2%	117,677	105,406	54,209	51.4%	42,846	131,433	23,412	17.8%
0700 Property	56,950	26,898	47.2%	43,773	33,867	23,273	68.7%	35,832	70,075	30,410	43.4%
0800 Miscellaneous	12,103,492	51,569	0.4%	143,831	102,505	87,758	85.6%	111,287	123,472	95,686	77.5%
2300 District Administration	21,990,047	6,038,210	27.5%	8,058,424	8,851,018	5,448,605	61.6%	7,230,862	9,013,372	4,996,185	55.4%
School Administration (Principal's Office)											
0100 Salaries	80,226,618	55,917,686	69.7%	70,758,490	73,994,699	50,709,962	68.5%	71,397,890	75,359,925	50,810,762	67.4%
0200 Employee Benefits	38,672,749	28,910,643	74.8%	38,627,421	38,514,018	28,594,625	74.2%	37,924,562	38,231,584	27,823,964	72.8%
0300 Professional/Technical Services	585,012	244,720	41.8%	240,979	406,744	130,958	32.2%	230,130	519,526	149,475	28.8%
0400 Property Services	1,803,845	1,072,942	59.5%	901,046	1,290,466	498,004	38.6%	400,526	739,085	233,233	31.6%
0500 Other Purchased Services	1,159,390	767,223	66.2%	733,919	965,247	575,752	59.6%	739,158	1,054,216	591,307	56.1%
0600 Supplies	5,728,498	1,549,345	27.0%	1,873,398	5,558,321	1,391,937	25.0%	1,833,430	6,037,926	1,222,688	20.3%
0700 Property	3,602,395	1,876,576	52.1%	2,240,886	3,222,647	1,609,849	50.0%	2,022,429	3,466,858	1,133,519	32.7%
0800 Miscellaneous	168,136	33,114	19.7%	31,126	58,003	20,477	35.3%	24,808	61,258	10,451	17.1%
2400 School Administration	131,946,643	90,372,249	68.5%	115,407,265	124,010,145	83,531,564	67.4%	114,572,933	125,470,378	81,975,399	65.3%
Business Support (Finance, Human Resources, IT)											
0100 Salaries	25,311,395	16,590,993	65.5%	22,828,874	24,387,716	15,553,413	63.8%	23,034,354	23,292,158	15,817,998	67.9%
0200 Employee Benefits	15,456,812	10,905,124	70.6%	14,366,474	13,998,504	10,687,526	76.3%	14,503,309	15,188,779	10,534,011	69.4%
0300 Professional/Technical Services	4,504,597	1,914,904	42.5%	2,855,663	4,012,124	2,379,368	59.3%	1,694,124	2,968,464	1,236,879	41.7%
0400 Property Services	4,392,575	2,067,908	47.1%	601,075	880,361	417,214	47.4%	210,228	626,892	(63,421)	-10.1%
0500 Other Purchased Services	6,806,629	4,726,806	69.4%	4,889,888	6,155,092	3,534,163	57.4%	(79,362)	4,954,029	(889,291)	-18.0%
0600 Supplies	5,025,143	3,182,454	63.3%	2,493,622	2,974,580	1,643,570	55.3%	2,168,840	3,272,653	917,007	28.0%
0700 Property	37,613,853	10,228,984	27.2%	1,618,765	2,859,797	725,814	25.4%	1,077,543	4,163,670	(427,794)	-10.3%
0800 Miscellaneous	207,309	15,696	7.6%	190,300	218,279	14,322	6.6%	204,632	222,058	29,274	13.2%
2500 Business Support	99,318,313	49,632,869	50.0%	49,844,661	55,486,453	34,955,389	63.0%	42,813,668	54,688,705	27,154,663	49.7%

	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	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)											
0100 Salaries	70,634,764	41,269,607	58.4%	47,567,203	57,831,440	34,475,650	59.6%	46,952,382	51,730,814	32,203,365	62.3%
0200 Employee Benefits	29,620,701	18,844,721	63.6%	24,547,665	24,772,318	17,846,053	72.0%	23,095,329	25,896,945	16,408,711	63.4%
0300 Professional/Technical Services	1,577,077	480,125	30.4%	503,169	942,343	344,973	36.6%	143,715	436,719	93,268	21.4%
0400 Property Services	37,411,070	18,386,869	49.1%	17,218,567	26,011,794	10,253,204	39.4%	11,310,040	22,110,758	7,468,041	33.8%
0500 Other Purchased Services	2,004,791	548,053	27.3%	596,206	1,899,092	750,619	39.5%	(2,231,109)	1,660,612	(336,186)	-20.2%
0600 Supplies	29,428,585	21,311,238	72.4%	25,530,233	26,893,736	18,595,322	69.1%	14,143,301	22,834,367	8,107,912	35.5%
0700 Property	14,000,929	3,313,590	23.7%	3,232,519	4,251,839	2,641,550	62.1%	2,231,076	4,373,328	1,455,224	33.3%
0800 Miscellaneous	235,650	97,519	41.4%	173,002	207,465	133,188	64.2%	115,973	141,350	84,709	59.9%
2600 Plant Operations & Maintenance	184,913,567	104,251,722	56.4%	119,368,564	142,810,027	85,040,559	59.5%	95,760,707	129,184,894	65,485,046	50.7%
Transportation (Buses, Student Activity Buses)											
0100 Salaries	41,576,469	29,218,344	70.3%	38,724,175	43,930,870	27,349,294	62.3%	34,947,176	35,763,795	24,220,304	67.7%
0200 Employee Benefits	19,378,366	14,265,134	73.6%	20,446,885	18,515,362	13,326,542	72.0%	17,619,724	20,793,205	13,029,644	62.7%
0300 Professional/Technical Services	171,573	(110,574)	-64.4%	(450,322)	147,898	44,835	30.3%	(13,146)	126,933	48,566	38.3%
0400 Property Services	111,139	66,744	60.1%	54,999	86,794	40,863	47.1%	45,023	84,158	42,041	50.0%
0500 Other Purchased Services	5,337,642	4,421,092	82.8%	4,764,309	5,739,373	3,946,525	68.8%	3,539,763	3,998,595	3,192,521	79.8%
0600 Supplies	9,019,753	6,199,653	68.7%	7,958,609	8,594,187	5,439,768	63.3%	3,791,381	8,697,876	2,494,048	28.7%
0700 Property	9,159,854	3,069,311	33.5%	1,304,009	5,185,422	1,122,686	21.7%	4,513,342	5,502,300	4,067,697	73.9%
0800 Miscellaneous	153,004	38,984	25.5%	64,104	354,743	49,910	14.1%	49,690	131,092	30,766	23.5%
2700 Transportation	84,907,800	57,168,688	67.3%	72,866,768	82,554,649	51,320,422	62.2%	64,492,953	75,097,956	47,125,588	62.8%
Food Service (School Cafeteria Operation)											
0100 Salaries	70,632	52,337	74.1%	70,632	70,632	47,900	67.8%	70,632	70,133	48,171	68.7%
0200 Employee Benefits	34,974	19,355	55.3%	36,260	34,974	17,806	50.9%	34,944	9,210	16,942	184.0%
0800 Miscellaneous	50,960	47,353		-	23,000	-		-	-	-	
3100 Food Service	156,566	119,045	76.0%	106,892	128,606	65,706	51.1%	105,576	79,343	65,113	82.1%

	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	%
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)											
0100 Salaries	2,409,004	1,487,819	61.8%	1,387,544	2,100,358	1,345,105	64.0%	1,434,429	2,082,724	1,112,436	53.4%
0200 Employee Benefits	1,049,664	705,839	67.2%	975,012	1,040,842	780,013	74.9%	1,034,210	1,098,292	833,733	75.9%
0300 Professional/Technical Services	26,383	12,455	47.2%	4,057	14,001	2,775	19.8%	369	5,369	369	6.9%
0400 Property Services	1,214	1,209	99.6%	461	770	93	12.0%	1,575	3,575	-	0.0%
0500 Other Purchased Services	8,389	3,041	36.2%	3,661	8,402	2,020	24.0%	955	1,784	796	44.6%
0600 Supplies	4,741	3,395	71.6%	2,494	10,852	1,883	17.4%	3,775	16,291	3,169	19.5%
0700 Property	6,967	5,635	80.9%	13,118	14,484	11,644	80.4%	8,668	27,647	5,610	20.3%
0800 Miscellaneous	13,000	949	7.3%	4,003	2,000	582	29.1%	3,780	11,780	-	0.0%
3300 Community Services	3,519,362	2,220,342	63.1%	2,390,350	3,191,709	2,144,115	67.2%	2,487,761	3,247,462	1,956,113	60.2%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	1,104,330	802,995	72.7%	898,089	895,407	617,006	68.9%	881,842	888,033	596,922	67.2%
0200 Employee Benefits	1,789,635	359,862	20.1%	466,004	439,456	345,513	78.6%	454,880	452,732	342,481	75.6%
0300 Professional/Technical Services	1,500	55	3.7%	1,220	2,000	770	38.5%	1,645	2,035	1,645	80.8%
0400 Property Services	828	783	94.6%	223	971	104	10.8%	392	1,131	46	4.1%
0500 Other Purchased Services	12,867	5,617	43.7%	9,968	13,367	6,432	48.1%	5,807	12,600	3,702	29.4%
0600 Supplies	19,447	13,964	71.8%	11,675	16,257	8,046	49.5%	12,596	22,634	6,960	30.7%
0700 Property	9,145	537,483	5877.3%	6,347	4,091	1,996	48.8%	10,208	11,859	905	7.6%
0800 Miscellaneous	3,075	1,450	47.2%	1,250	2,750	1,250	45.5%	1,893	2,750	1,893	68.8%
4300 Architectural & Engineering	2,940,827	1,722,209	58.6%	1,394,776	1,374,299	981,118	71.4%	1,369,263	1,393,775	954,554	68.5%
5200 Operating Transfers Out	32,892,875	1,797,991	5.5%	4,935,151	1,996,100	1,928,300	96.6%	6,652,411	1,787,632	1,376,883	77.0%
5300 Contingency	185,895,353	-	0.0%	-	105,861,356	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	1,751,274,305	1,003,921,362	57.3%	1,271,385,822	1,497,951,210	917,521,014	61.3%	1,221,710,957	1,374,232,647	868,960,782	63.2%
Ending Fund Balance	(2,535,733)	531,730,434		342,719,650	(359,535)	353,919,002		155,306,796	(28,493,243)	273,657,942	

As of March 31, 2023

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	241,226,439	Accounts Payable	(653,243)
Accounts Receivable	<u>1,528,949</u>	Due To Other Funds	<u>(242,550,975)</u>
Total Assets	<u><u>242,755,388</u></u>	Total Liabilities	(243,204,217)
		Fund Balance	
		Beginning Balance	(17,018,031)
		Revenues	(176,770,176)
		Expenditures	<u>194,237,036</u>
		Total Fund Balance	<u>448,829</u>
		Total Liabilities and Fund Balance	<u><u>(242,755,388)</u></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	179,109	188,665	105.3%	4,302	1,081	1,440	133.2%	12,149	1,397	8,639	618.4%
1700 Student Fees	35,562	-	0.0%	150	12,032	150	1.2%	235	68,383	235	0.3%
1900 Local Grants and Contributions	19,987,219	4,455,475	22.3%	5,212,631	8,236,810	4,139,305	50.3%	3,496,477	6,863,546	2,290,249	33.4%
3111 State SEEK Revenues	-	-		-	-	-		12,754,154	12,754,154	12,754,154	100.0%
3200 State Grants	42,800,511	26,126,921	61.0%	36,095,470	33,860,534	23,874,835	70.5%	34,963,553	33,565,096	22,806,963	67.9%
4300 Direct Federal Grants	1,239,517	524,255	42.3%	639,969	898,906	457,911	50.9%	838,490	878,087	558,497	63.6%
4500 Federal Grants Through State	420,812,568	141,304,429	33.6%	371,292,168	102,834,539	200,763,239	195.2%	160,636,075	465,874,482	73,791,574	0.1%
4700 Federal Grants Thru Intermediary	1,532,435	90,422	5.9%	322,667	290,917	227,727	78.3%	900,222	1,192,111	586,362	6190.0%
4810 Medicaid Reimbursement	7,464,178	2,273,393	30.5%	1,687,626	4,670,189	1,429,471	30.6%	1,522,724	3,956,069	1,211,636	14.8%
5210 Operating Transfers In	1,865,052	1,806,616	96.9%	1,937,656	1,893,483	1,933,300	102.1%	1,927,277	1,983,406	1,381,883	61.1%
Total Revenues	495,916,151	176,770,176	35.6%	417,192,639	152,698,491	232,827,379	152.5%	217,051,356	527,136,731	115,390,193	21.9%
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	196,134,902	102,136,104	52.1%	197,405,343	88,824,067 #	98,415,178	110.8%	124,356,338	164,209,433	72,564,958	44.2%
2100 Student Support	25,261,195	13,541,863	53.6%	21,207,890	6,965,743 #	11,977,302	171.9%	8,464,057	26,304,084	4,267,987	16.2%
2200 Instructional Staff Support	88,264,867	33,014,339	37.4%	63,871,250	172,265,275 #	57,211,302	33.2%	40,648,847	291,071,020	20,874,004	7.2%
2300 District Administration	2,458,959	205,270	8.3%	717,406	152,962	175,070	114.5%	186,644	72,873	75,593	103.7%
2400 School Administration	3,782,189	2,679,191	70.8%	12,709,084	9,896,083	3,742,429	37.8%	4,031,316	146,680	320,242	218.3%
2500 Business Support	99,696,777	9,451,680	9.5%	13,624,402	93,800,805	70,158,475	74.8%	3,632,430	3,675,282	3,511,466	95.5%
2600 Plant Operations & Maintenance	6,231,687	6,722,463	107.9%	28,115,608	13,457,045	7,525,486	55.9%	15,110,242	18,648,335	10,970,096	58.8%
2700 Transportation	11,663,946	7,328,051	62.8%	10,941,334	18,839,136	7,474,740	39.7%	3,600,500	3,735,218	94,415	2.5%
2900 Other Instruction Support	92,067	23,188	25.2%	20,302	45,000	18,305	40.7%	22,631	-	19,137	
3100 Food Service	5,500	4,908	89.2%	4,810,198	5,000	11,081	221.6%	15,338,793	-	-	
3300 Community Services	25,886,439	6,990,446	27.0%	9,750,454	13,617,787	5,348,580	39.3%	8,343,111	12,317,878	5,439,613	44.2%
5200 Operating Transfers Out	43,527,857	12,139,533	27.9%	33,404,974	63,299,742	22,590,716	35.7%	8,534,611	13,891,217	1,835,639	13.2%
Total Expenditures	503,006,385	194,237,036	38.6%	396,578,245	481,168,645	284,648,663	59.2%	232,269,520	534,072,020	119,973,148	22.5%
Ending Fund Balance	9,927,797	(448,829)		17,018,031	(332,066,517)	(55,417,647)		(3,596,363)	4,686,512	7,038,845	

As of March 31, 2023

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	<u>5,954,387</u>	Accounts Payable	<u>(132,794)</u>
Total Assets	<u>5,954,387</u>	Total Liabilities	<u>(132,794)</u>
		Fund Balance	
		Beginning Balance	(4,759,044)
		Revenues	(3,722,303)
		Expenditures	<u>2,659,754</u>
		Total Fund Balance	<u>(5,821,593)</u>
		Total Liabilities and Fund Balance	<u>(5,954,387)</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	2,029,576	2,647,736	130.5%	3,261,279	1,260,125	2,385,139	189.3%	1,338,981	1,337,747	884,197	66.1%
1900 Local Grants and Contributions	1,005,309	1,074,567	106.9%	400,152	82,046	208,457	254.1%	267,033	267,077	158,695	59.4%
Total Revenues	3,034,885	3,722,303	122.7%	3,661,431	1,342,171	2,593,596	193.2%	1,606,014	1,604,824	1,042,892	65.0%
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	8,545,834	2,606,508	30.5%	2,391,265	1,921,057	1,597,604	83.2%	1,697,333	5,323,263	1,077,949	20.2%
2600 Plant Operations & Maintenance	125,260	53,246	42.5%	123,030	108,280	108,675	100.4%	90,689	219,538	32,120	14.6%
Total Expenditures	8,671,094	2,659,754	30.7%	2,514,295	2,029,337	1,706,279	84.1%	1,788,022	5,542,801	1,110,069	20.0%
Ending Fund Balance	(877,165)	5,821,593		4,759,044	2,924,742	4,499,225	153.8%	3,611,908	(3,937,977)	(67,177)	1.7%
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	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 March 31, 2023

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due From Other Funds	<u>33,779,540</u>	Beginning Balance	(6,041,799)
Total Assets	<u><u>33,779,540</u></u>	Revenues	(47,544,379)
		Expenditures	<u>19,806,638</u>
		Total Fund Balance	<u>(33,779,540)</u>
		Total Liabilities and Fund Balance	<u><u>(33,779,540)</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	59,625,394	Accounts Payable	<u>(2,365,859)</u>
Due From Other Funds	<u>39,617,901</u>	Total Liabilities	(2,365,859)
Total Assets	<u><u>99,243,296</u></u>	Fund Balance	
		Beginning Balance	(76,160,975)
		Revenues	(89,693,719)
		Expenditures	<u>68,977,257</u>
		Total Fund Balance	<u>(96,877,437)</u>
		Total Liabilities and Fund Balance	<u><u>(99,243,296)</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	100,464	101.1%	101,893	100,000	99,364	99.4%	101,917	100,000	98,287	98.3%
Total Revenues	47,543,279	47,544,379	100.0%	42,989,610	42,555,656	42,987,081	101.0%	40,535,875	40,533,958	40,532,245	100.0%
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	19,806,638	41.7%	37,103,692	42,555,656	17,500,290	41.1%	47,139,566	41,397,110	21,873,306	52.8%
Total Expenditures	47,543,279	19,806,638	41.7%	37,103,692	42,555,656	17,500,290	41.1%	47,139,566	41,397,110	21,873,306	52.8%
Ending Fund Balance	6,041,799	33,779,540		6,041,799	155,881	25,642,672		155,881	5,896,420	25,418,512	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	563,860		33,247	-	16,556		47,669	-	45,287	
1900 Local Contributions	78,575	-	0.0%	-	-	-		-	1,605,101	-	0.0%
3200 State Grants	6,811,000	6,811,000		-	-	-		-	-	-	
5100 Bond Proceeds	101,813,444	81,947,430	80.5%	94,455,551	81,611,938	94,455,551	115.7%	38,324,989	45,093,293	38,324,989	85.0%
5210 Operating Transfers In	22,415,507	371,429	1.7%	4,758,454	-	371,429		15,976,541	-	1,500,817	
Total Revenues	131,118,526	89,693,719	68.4%	99,247,252	81,611,938	94,843,536	116.2%	54,349,199	46,698,394	39,871,093	85.4%
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	271,990,986	58,974,656	21.7%	102,587,751	82,174,907	51,626,356	62.8%	71,877,850	47,216,836	62,774,720	132.9%
5100 Debt Service	26,070,095	415,575	1.6%	471,030	-	471,030		227,900	-	227,900	
5200 Operating Transfers Out	10,000,000	9,587,026	95.9%	3,230,224	-	3,230,224		2,910,778	-	2,910,778	
Total Expenditures	308,061,081	68,977,257	22.4%	106,289,005	82,174,907	55,327,611	67.3%	75,016,528	47,216,836	65,913,397	139.6%
Ending Fund Balance	(100,781,580)	96,877,437		76,160,975	82,639,759	122,718,653		83,202,728	103,351,615	77,827,752	

Debt Service Fund (400) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(41,918,083)
Expenditures	<u>41,918,083</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	9,051,032	Due To Other Funds	(8,650,432)
Accounts Receivable	37,135	Accounts Payable	(904,954)
Inventory	4,481,157	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	(85,535,181)
Total Assets	<u><u>45,188,828</u></u>		
		Fund Balance	
		Beginning Balance	41,094,712
		Revenues	(51,698,059)
		Expenditures	<u>50,949,700</u>
		Total Fund Balance	<u>40,346,353</u>
		Total Liabilities and Fund Balance	<u><u>(45,188,828)</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	7,188,836	71.9%	9,617,566	8,000,000	7,002,771	87.5%	9,878,203	9,878,203	8,068,936	81.7%
4300 Federal Direct Reimbursements	2,600,000	1,319,353	50.7%	2,638,705	2,000,000	1,983,462	99.2%	2,641,979	2,620,000	1,322,627	50.5%
5210 Operating Transfers In	56,318,597	33,409,894	59.3%	44,350,780	51,330,974	24,746,745	48.2%	42,506,147	49,783,010	27,499,439	55.2%
Total Revenues	68,918,597	41,918,083	60.8%	56,607,051	61,330,974	33,732,979	55.0%	55,026,329	62,281,213	36,891,001	59.2%
Debt Service Expenditures											
5100 Debt Service	68,918,597	41,918,083	60.8%	56,607,051	61,330,974	33,732,979	55.0%	55,026,329	62,281,213	36,891,001	59.2%
Total Expenditures	68,918,597	41,918,083	60.8%	56,607,051	61,330,974	33,732,979	55.0%	55,026,329	62,281,213	36,891,001	59.2%
Ending Fund Balance	-	-		-	-	-		-	-	-	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	2,000	108,017	5400.9%	9,782	75,000	1,688	2.3%	1,235	180,000	1,184	0.7%
1600 Food Sales	2,950,000	1,677,737	56.9%	697,576	3,275,000	492,021	15.0%	29,248	10,950,000	4,013	0.0%
1900 Local Contributions	99,789	30,050	30.1%	36,692	42,000	33,323	79.3%	22,959	2,273,000	17,322	0.8%
3200 State Grants	111,000	-	0.0%	480,606	500,000	-	0.0%	483,703	530,000	-	0.0%
3900 On-Behalf Payments	-	3,763,581		4,902,526	-	2,469,149		4,533,955	-	3,496,276	
4500 Federal Grants Through State	80,782,171	46,118,674	57.1%	63,798,835	72,862,715	42,281,520	58.0%	27,255,619	60,005,669	20,821,134	34.7%
4950 Donated Commodities	-	-		2,063,846	-	-		985,339	-	-	
5210 Operating Transfers In	-	-		3,002,495	-	-		2,920,000	-	-	
Total Revenues	83,944,960	51,698,059	61.6%	74,992,358	76,754,715	45,277,701	59.0%	36,232,058	73,938,669	24,339,929	32.9%
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	83,575,730	47,927,069	57.3%	58,259,708	72,470,002	41,565,227	57.4%	45,114,812	75,601,522	26,463,533	35.0%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,000,000	3,022,631	75.6%	4,526,682	4,090,000	2,746,768	67.2%	3,801,684	4,062,000	2,395,623	
Total Expenditures	87,575,730	50,949,700	58.2%	62,786,390	76,560,002	44,311,994	57.9%	48,916,496	79,663,522	28,859,156	36.2%
Ending Fund Balance	(44,725,482)	(40,346,353)		(41,094,712)	(53,105,967)	(52,334,973)		(53,300,680)	(46,341,094)	(45,135,469)	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	759,340	Accounts Payable	(5,655)
Deferred Outflows - Pension Contributions	<u>486</u>	Deferred Inflows - Pension Investments	<u>(2,354)</u>
Total Assets	<u><u>759,826</u></u>	Total Liabilities	(8,009)
		Fund Balance	
		Beginning Balance	(672,254)
		Revenues	(118,867)
		Expenditures	<u>39,304</u>
		Total Fund Balance	<u>(751,817)</u>
		Total Liabilities and Fund Balance	<u><u>(759,826)</u></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	61,217	Deferred Inflows - Pension Investments	<u>(191)</u>
Deferred Outflows - Pension Contributions	<u>46</u>	Total Liabilities	(191)
Total Assets	<u><u>61,263</u></u>	Fund Balance	
		Beginning Balance	(57,161)
		Revenues	(11,613)
		Expenditures	<u>7,702</u>
		Total Fund Balance	<u>(61,072)</u>
		Total Liabilities and Fund Balance	<u><u>(61,263)</u></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											
1800 Daycare Fees	14,921	14,921	100.0%	-	1,813	-	0.0%	-	-	-	
3200 State Grants	82,392	103,248	125.3%	167,046	95,243	110,653	116.2%	3,397	290,000	625	0.2%
3900 On-Behalf Payments	-	698		915	-	-		-	-	23,774	
Total Revenues	97,313	118,867	122.1%	167,961	97,056	110,653	114.0%	3,397	290,000	24,399	8.4%
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	792,291	39,304	5.0%	74,925	676,344	49,828	7.4%	(39,665)	904,410	44,272	4.9%
Total Expenditures	792,291	39,304	5.0%	74,925	676,344	49,828	7.4%	(39,665)	904,410	44,272	4.9%
Ending Fund Balance	(22,724)	751,817		672,254	(70)	640,043		579,218	(78,254)	516,283	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	-	600		3,263	15,033	3,263	21.7%	6,993	15,033	1,770	11.8%
1900 Local Contributions	8,845	10,937	123.7%	7,557	4,211	5,831	138.5%	-	-	-	
3900 On-Behalf Payments	-	76		351	-	101		129	-	2,225	
5210 Operating Transfers In	95,000	-	0.0%	-	95,000	-	0.0%	74,842	95,000	-	0.0%
Total Revenues	103,845	11,613	11.2%	11,171	114,244	9,194	8.0%	81,964	110,033	3,995	3.6%
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	3,000	2.6%	3,573	117,250	2,503	2.1%	75,022	95,130	75,022	78.9%
2200 Instructional Staff Support	48,159	3,111	6.5%	-	34,997	-	0.0%	-	51,308	-	0.0%
3300 Community Services	1,555	1,591	102.3%	8,101	24,348	10,533	43.3%	928	24,448	4,995	20.4%
Total Expenditures	163,429	7,702	4.7%	11,674	176,595	13,036	7.4%	75,950	170,886	80,017	46.8%
Ending Fund Balance	(2,423)	61,072		57,161	(4,687)	53,822		57,664	(9,203)	(24,372)	

Adult Education Enterprise Fund (54) Balance Sheet

Assets			Liabilities	
	Cash	330,851		Due To Other Funds
	Deferred Outflows - Pension Contributions	<u>21,195</u>		Unfunded Pension Liabilities
				Deferred Inflows - Pension Investments
Total Assets		<u><u>352,047</u></u>	Total Liabilities	(116,078)
			Fund Balance	
			Beginning Balance	(211,385)
			Revenues	(89,650)
			Expenditures	<u>65,066</u>
			Total Fund Balance	<u>(235,969)</u>
			Total Liabilities and Fund Balance	<u><u>(352,047)</u></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	704,827		Unfunded Pension Liabilities
	Accounts Receivable	10,641		Deferred Inflows - Pension Investments
	Deferred Outflows - Pension Contributions	<u>500</u>		
Total Assets		<u><u>715,968</u></u>	Total Liabilities	(2,174)
			Fund Balance	
			Beginning Balance	(532,533)
			Revenues	(205,060)
			Expenditures	<u>23,799</u>
			Total Fund Balance	<u>(713,794)</u>
			Total Liabilities and Fund Balance	<u><u>(715,968)</u></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	4,481	7,986	178.2%	655	107	121	113.1%	256	256	217	84.7%
1800 Daycare Fees	44,865	74,264	165.5%	104,590	89,991	89,991	100.0%	85,646	85,646	76,913	89.8%
3900 On-Behalf Payments	-	7,400		9,573	-	10,798		13,853	-	16,290	
Total Revenues	49,346	89,650	181.7%	114,818	90,098	100,910	112.0%	99,755	85,902	93,419	108.8%
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											
2200 Instructional Staff Support	346,599	65,066	18.8%	65,346	378,176	67,017	17.7%	170,976	381,848	74,260	19.4%
5200 Operating Transfers Out	-	-		5,000	5,000	5,000	100.0%	5,000	5,000	5,000	100.0%
Total Expenditures	346,599	65,066	18.8%	70,346	383,176	72,017	18.8%	175,976	386,848	79,260	20.5%
Ending Fund Balance	(85,868)	235,969		211,385	(126,165)	195,806		166,913	(57,812)	257,293	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	152,928	202,869	132.7%	171,002	127,359	140,058	110.0%	63,541	56,654	45,901	81.0%
3900 On-Behalf Payments	-	2,191		2,877	-	27,236		35,129	-	5,720	
Total Revenues	152,928	205,060	134.1%	173,879	127,359	167,294	131.4%	98,670	56,654	51,621	91.1%
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	480,147	23,799	5.0%	(1,364)	296,664	44,846	15.1%	(648,751)	246,298	55,723	22.6%
2200 Instructional Staff Support	5,000	-	0.0%	-	5,000	-	0.0%	-	-	-	
Total Expenditures	485,147	23,799	4.9%	(1,364)	301,664	44,846	14.9%	(648,751)	246,298	55,723	22.6%
Ending Fund Balance	200,314	713,794		532,533	182,985	479,738		357,290	(579,775)	(394,232)	

As of March 31, 2023

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	601,900	Beginning Balance	(1,993,627)
Investments	<u>20,828,830</u>	Revenues	(20,519,070)
Total Assets	<u>21,430,730</u>	Expenditures	<u>1,081,967</u>
		Total Fund Balance	<u>(21,430,730)</u>
		Total Liabilities and Fund Balance	<u>(21,430,730)</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	305,612	330,732	108.2%	(197,196)	45,175	5,687	12.6%	421,125	437,310	335,593	76.7%
1900 Local Contributions	20,187,356	20,188,338	100.0%	210,040	219,363	209,532	95.5%	198,749	196,720	111,666	56.8%
Total Revenues	20,492,968	20,519,070	100.1%	12,844	264,538	215,219	81.4%	619,874	634,031	447,259	70.5%
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	22,486,595	1,081,967	4.8%	298,159	2,543,480	273,120	10.7%	330,605	1,823,558	195,240	10.7%
Total Expenditures	22,486,595	1,081,967	4.8%	298,159	2,543,480	273,120	10.7%	330,605	1,823,558	195,240	10.7%
Ending Fund Balance	-	21,430,730		1,993,627	-	2,221,041		2,278,942	800,146	2,241,692	