

AS OF JANUARY 31, 2013

GENERAL FUND (1) BALANCE SHEET

ASSETS

CASH	416,791,315.70
ACCOUNTS RECEIVABLE	506,060.31
DUE FROM OTHER FUNDS	31,879,363.34
INVENTORY	<u>5,210,525.23</u>

TOTAL ASSETS	<u>454,387,264.58</u>
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LIABILITIES

DUE TO OTHER FUNDS	(100,682,556.09)
ACCOUNTS PAYABLE	(319,339.29)
ACCRUED EXPENSES	<u>(38,024,081.62)</u>

TOTAL LIABILITIES	(139,025,977.00)
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FUND BALANCE	(315,361,287.58)
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TOTAL LIABILITIES AND FUND BALANCE	<u>(454,387,264.58)</u>
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GENERAL FUND (1)		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE						
0990	BEGINNING BALANCE	124,560,396.49	124,560,396.49		-	100.0%
1110	AD VALOREM TAXES	389,573,000.00	362,894,460.66		26,678,539.34	93.2%
1130	INCOME TAXES	124,066,000.00	57,654,441.00		66,411,559.00	46.5%
1190	OTHER TAXES	4,246,000.00	1,046,781.04		3,199,218.96	24.7%
1200	REVENUE IN LIEU OF TAXES	1,058,000.00	1,119,487.74		(61,487.74)	105.8%
1300	TUITION	1,746,000.00	673,580.00		1,072,420.00	38.6%
1500	EARNINGS ON INVESTMENTS	1,150,000.00	321,208.07		828,791.93	27.9%
1900	OTHER REVENUE FROM LOCAL SOURCES	4,068,000.00	893,102.78		3,174,897.22	22.0%
3110	STATE PROGRAM	258,650,000.00	151,566,639.00		107,083,361.00	58.6%
3120	OTHER STATE FUNDING	21,000.00	-		21,000.00	0.0%
3130	EXPENDITURE REIMBURSEMENTS	259,000.00	-		259,000.00	0.0%
3800	REVENUE IN LIEU OF TAXES/STATE	1,764,000.00	728,433.39		1,035,566.61	41.3%
4100	UNRESTRICTED DIRECT	10,000.00	9,967.59		32.41	99.7%
5200	INTERFUND TRANSFERS	2,597,853.06	1,234,819.95		1,363,033.11	47.5%
TOTAL REVENUE		913,769,249.55	702,703,317.71		211,065,931.84	76.9%
EXPENSES						
1000	INSTRUCTION	421,344,299.12	193,850,966.43	1,007,908.84	226,485,423.85	46.2%
2100	STUDENT SUPPORT SERVICES	37,762,078.14	18,039,710.77	913,251.33	18,809,116.04	50.2%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	60,248,425.82	30,558,828.34	438,954.38	29,250,643.10	51.4%
2300	DISTRICT ADMIN SUPPORT	2,575,394.89	1,341,713.57	114,996.28	1,118,685.04	56.6%
2400	SCHOOL ADMIN SUPPORT	77,395,704.97	37,329,016.07	763,111.40	39,303,577.50	49.2%
2500	BUSINESS SUPPORT SERVICES	44,511,498.58	16,265,841.48	5,005,160.72	23,240,496.38	47.8%
2600	PLANT OPERATIONS & MAINTENANCE	119,578,350.97	52,751,954.92	14,045,438.20	52,780,957.85	55.9%
2700	STUDENT TRANSPORTATION	72,948,436.53	35,654,651.33	1,304,674.14	35,989,111.06	50.7%
3300	COMMUNITY SERVICES	2,010,914.41	974,508.03	10,532.52	1,025,873.86	49.0%
4300	ARCHITECTURAL & ENGINEERING	762,095.27	395,932.91	-	366,162.36	52.0%
5200	FUND TRANSFERS	1,178,906.28	178,906.28	-	1,000,000.00	15.2%
5300	CONTINGENCY	74,587,904.21	-	-	74,587,904.21	0.0%
TOTAL EXPENSES		914,904,009.19	387,342,030.13	23,604,027.81	503,957,951.25	44.9%
TOTAL GENERAL FUND (1)		(1,134,759.64)	315,361,287.58	(23,604,027.81)	(292,892,019.41)	

AS OF JANUARY 31, 2013

SPECIAL REVENUE FUND (2) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	19,017,332.64
ACCOUNTS RECEIVABLE	<u>347,223.81</u>
TOTAL ASSETS	<u>19,364,556.45</u>
LIABILITIES	
DUE TO OTHER FUNDS	(23,176,104.64)
FUND BALANCE	3,811,548.19
TOTAL LIABILITIES AND FUND BALANCE	<u>(19,364,556.45)</u>

SPECIAL REVENUE (2)		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE						
1500	EARNINGS ON INVESTMENTS	-	3,873.08		(3,873.08)	100.0%
1700	STUDENT ACTIVITIES	-	9,674.28		(9,674.28)	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	2,496,809.07	2,804,010.41		(307,201.34)	112.3%
3200	STATE GRANTS	31,157,739.75	15,911,194.56		15,246,545.19	51.1%
4300	FEDERAL RESTRICTED DIRECT	15,844,882.00	8,890,689.20		6,954,192.80	56.1%
4500	FEDERAL RESTRICTED THROUGH THE STATE	82,582,470.80	36,050,842.89		46,531,627.91	43.7%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	738,026.38	502,087.25		235,939.13	68.0%
4800	FEDERAL REIMBURSEMENT	-	1,775,313.23		(1,775,313.23)	100.0%
5200	INTERFUND TRANSFERS	1,174,000.00	169,000.00		1,005,000.00	14.4%
TOTAL REVENUE		133,993,928.00	66,116,684.90		67,877,243.10	49.3%
EXPENSES						
1000	INSTRUCTION	79,850,392.92	38,131,996.99	1,083,675.69	40,634,720.24	49.1%
2100	STUDENT SUPPORT SERVICES	4,019,123.18	2,347,832.60	107,829.25	1,563,461.33	61.1%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	39,276,104.99	21,089,828.77	2,003,214.21	16,183,062.01	58.8%
2300	DISTRICT ADMIN SUPPORT	30,549.00	55,489.54	-	(24,940.54)	181.6%
2400	SCHOOL ADMIN SUPPORT	177,087.09	73,001.82	-	104,085.27	41.2%
2500	BUSINESS SUPPORT SERVICES	1,661,518.00	2,751,665.30	280,110.85	(1,370,258.15)	182.5%
2600	PLANT OPERATIONS & MAINTENANCE	1,073.63	25,881.04	24,968.75	(49,776.16)	4736.2%
2700	STUDENT TRANSPORTATION	3,359,698.01	332,440.41	36,665.86	2,990,591.74	11.0%
2900	OTHER INSTRUCTION	-	13,128.50	221,754.64	(234,883.14)	100.0%
3100	FOOD SERVICE OPERATION	208,552.00	164,818.06	1,525.60	42,208.34	79.8%
3300	COMMUNITY SERVICES	7,073,460.38	3,707,330.11	168,298.45	3,197,831.82	54.8%
5200	FUND TRANSFERS	2,572,756.04	1,234,819.95	-	1,337,936.09	48.0%
TOTAL EXPENSES		138,230,315.24	69,928,233.09	3,928,043.30	64,374,038.85	53.4%
TOTAL SPECIAL REVENUE (2)		(4,236,387.24)	(3,811,548.19)	(3,928,043.30)	3,503,204.25	

AS OF JANUARY 31, 2013

CAPITAL OUTLAY (310) BALANCE SHEET

CAPITAL OUTLAY CONTAINS NO BALANCES

BUILDING FUND (320) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS 41,656,192.41

TOTAL ASSETS 41,656,192.41

FUND BALANCE (41,656,192.41)

TOTAL LIABILITIES AND FUND BALANCE (41,656,192.41)

CONSTRUCTION FUND (360) BALANCE SHEET

ASSETS

CASH 15,450,429.63
DUE FROM OTHER FUNDS 39,017,882.75

TOTAL ASSETS 54,468,312.38

LIABILITIES

DUE TO OTHER FUNDS (3,305,978.29)

FUND BALANCE (51,162,334.09)

TOTAL LIABILITIES AND FUND BALANCE (54,468,312.38)

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
CAPITAL OUTLAY FUND (310)							
REVENUE							
3200	STATE GRANTS		8,591,400.00	4,299,915.00		4,291,485.00	50.0%
EXPENSES							
5200	FUND TRANSFERS		8,591,400.00	4,299,915.00	-	4,291,485.00	50.0%
TOTAL EXPENSES			8,591,400.00	4,299,915.00	-	4,291,485.00	50.0%
TOTAL CAPITAL OUTLAY FUND (310)			-	-	-	-	

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
BUILDING FUND (5 CENT LEVY) (320)							
REVENUE							
0990	BEGINNING BALANCE		2,883,691.65	2,883,691.65		-	100.0%
1110	AD VALOREM TAXES		32,144,709.00	31,289,546.00		855,163.00	97.3%
1900	OTHER REVENUE FROM LOCAL SOURCES		213,000.00	135,530.73		77,469.27	63.6%
3200	STATE GRANTS		681,000.00	212,192.00		468,808.00	31.2%
5200	FUND TRANSFERS		-	41,250,000.00		(41,250,000.00)	100.0%
TOTAL REVENUE			35,922,400.65	75,770,960.38		(39,848,559.73)	210.9%
EXPENSES							
5200	FUND TRANSFERS		35,922,400.65	34,114,767.97	-	1,807,632.68	95.0%
TOTAL BUILDING FUND (5 CENT LEVY) (320)			-	41,656,192.41	-	(41,656,192.41)	

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
CONSTRUCTION FUND (360)							
REVENUE							
0990	BEGINNING BALANCE		93,742,323.76	93,742,323.76		-	100.0%
1500	EARNINGS ON INVESTMENTS		-	80,961.49		(80,961.49)	100.0%
5100	BOND PROCEEDS		27,550,000.00	104,375,000.00		(76,825,000.00)	378.9%
5200	FUND TRANSFERS		33,124,557.00	9,704,829.38		23,419,727.62	29.3%
TOTAL REVENUE			154,416,880.76	207,903,114.63		(53,486,233.87)	134.6%
EXPENSES							
4600	BUILDING RENOVATIONS		52,724,358.52	156,740,780.54	29,062,112.24	(133,078,534.26)	352.4%
TOTAL CONSTRUCTION FUND (360)			101,692,522.24	51,162,334.09	(29,062,112.24)	79,592,300.39	

AS OF JANUARY 31, 2013

DEBT SERVICE FUND (400) BALANCE SHEET

DEBT SERVICE FUND CONTAINS NO BALANCES

FOOD SERVICE FUND (51) BALANCE SHEET

ASSETS

CASH	14,239,926.27
ACCOUNTS RECEIVABLE	3,471.75
INVENTORY	2,767,170.09
EQUIPMENT, NET OF DEPRECIATION	<u>22,918,033.32</u>

TOTAL ASSETS 39,928,601.43

LIABILITIES

DUE TO OTHER FUNDS	(4,702,643.63)
BONDS PAYABLE	<u>(7,308,116.68)</u>

TOTAL LIABILITIES (12,010,760.31)

FUND BALANCE (27,917,841.12)

TOTAL LIABILITIES AND FUND BALANCE (39,928,601.43)

DAY CARE OPERATIONS (52) BALANCE SHEET

LIABILITIES

DUE TO OTHER FUNDS	(3,994.50)
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FUND BALANCE 3,994.50

TOTAL LIABILITIES AND FUND BALANCE -

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
DEBT SERVICE FUND (400)						
REVENUE						
3200	STATE KSFCC DEBT SERVICE	7,908,035.00	3,385,634.59		4,522,400.41	42.8%
4500	FEDERAL RESTRICTED THROUGH THE STATE	5,860,060.00	1,409,936.00		4,450,124.00	24.1%
5200	INTERFUND TRANSFERS	33,299,620.00	34,636,242.75		(1,336,622.75)	104.0%
TOTAL REVENUE		47,067,715.00	39,431,813.34		7,635,901.66	83.8%
EXPENSES						
5100	DEBT SERVICE	47,067,715.00	39,431,813.34	-	7,635,901.66	83.8%
TOTAL DEBT SERVICE FUND (400)		-	-	-	-	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
FOOD SERVICE FUND (51)						
REVENUE						
0990	BEGINNING BALANCE	29,607,924.47	29,607,924.47		-	100.0%
1500	EARNINGS ON INVESTMENTS	10,563.18	11,689.35		(1,126.17)	110.7%
1600	FOOD SERVICE	3,493,333.22	4,655,246.52		(1,161,913.30)	133.3%
1900	OTHER REVENUE FROM LOCAL SOURCES	40,436.44	20,606.09		19,830.35	51.0%
4500	FEDERAL RESTRICTED THROUGH THE STATE	49,486,364.05	17,222,018.52		32,264,345.53	34.8%
TOTAL REVENUE		82,638,621.36	51,517,484.95		31,121,136.41	62.3%
EXPENSES						
3100	FOOD SERVICE OPERATION	53,030,210.07	23,599,643.83	8,103,550.28	21,327,015.96	59.8%
TOTAL FOOD SERVICE FUND (51)		29,608,411.29	27,917,841.12	(8,103,550.28)	9,794,120.45	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
DAY CARE OPERATIONS (52)						
REVENUE						
0990	BEGINNING BALANCE	36,486.95	36,486.95		-	100.0%
1800	DAY CARE FEES	1,127,583.05	228,820.00		898,763.05	20.3%
4500	FEDERAL RESTRICTED THROUGH THE STATE	85,930.00	40,508.30		45,421.70	47.1%
TOTAL REVENUE		1,250,000.00	305,815.25		944,184.75	75.5%
EXPENSES						
3200	DAY CARE OPERATIONS	1,250,000.00	309,809.75	35,551.70	904,638.55	27.6%
TOTAL DAY CARE OPERATIONS (52)		-	(3,994.50)	(35,551.70)	39,546.20	

AS OF JANUARY 31, 2013

ENTERPRISE FUND (53) BALANCE SHEET

LIABILITIES

DUE TO OTHER FUNDS (36,217.82)

FUND BALANCE 36,217.82

TOTAL LIABILITIES AND FUND BALANCE -

ADULT EDUCATION (54) BALANCE SHEET

ASSETS

CASH 278,781.49

DUE FROM OTHER FUNDS 263,646.36

TOTAL ASSETS 542,427.85

LIABILITIES

DUE TO OTHER FUNDS (252,260.19)

FUND BALANCE (290,167.66)

TOTAL LIABILITIES AND FUND BALANCE (542,427.85)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
ENTERPRISE FUND (53)						
REVENUE						
1400	OTHER GOVERNMENT FEES	17,640.00	-		17,640.00	0.0%
1800	FEES	127,340.00	7,832.74		119,507.26	6.2%
1900	OTHER REVENUE FROM LOCAL SOURCES	624.24	636.39		(12.15)	101.9%
5200	INTERFUND TRANSFERS	-	10,412.88		(10,412.88)	100.0%
TOTAL REVENUE		145,604.24	18,882.01		126,722.23	13.0%
EXPENSES						
1000	INSTRUCTION	42,846.41	33,048.64	-	9,797.77	77.1%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	111,637.79	22,051.19	443.98	89,142.62	20.2%
TOTAL EXPENSES		154,484.20	55,099.83	443.98	98,940.39	97.3%
TOTAL ENTERPRISE FUND (53)		(8,879.96)	(36,217.82)	(443.98)	27,781.84	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
ADULT EDUCATION (54)						
REVENUE						
0990	BEGINNING BALANCE	169,207.42	169,207.42		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	203.86		(203.86)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES	764,773.30	301,017.96		463,755.34	39.4%
TOTAL REVENUE		933,980.72	470,429.24		463,551.48	50.4%
EXPENSES						
1000	INSTRUCTION	764,773.30	191,647.75	26,486.18	546,639.37	28.5%
TOTAL ADULT EDUCATION (54)		169,207.42	278,781.49	(26,486.18)	(83,087.89)	

AS OF JANUARY 31, 2013

TUITION PRESCHOOL (59) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	47,426.80
	<u>47,426.80</u>
FUND BALANCE	(47,426.80)
TOTAL LIABILITIES AND FUND BALANCE	<u>(47,426.80)</u>

TRUST & AGENCY FUNDS (60 & 7000) BALANCE SHEET

ASSETS	
CASH	1,831,702.52
DUE FROM OTHER FUNDS	713,838.68
	<u>2,545,541.20</u>
TOTAL ASSETS	<u>2,545,541.20</u>
LIABILITIES	
DUE TO OTHER FUNDS	(269,290.25)
FUND BALANCE	(2,276,250.95)
TOTAL LIABILITIES AND FUND BALANCE	<u>(2,545,541.20)</u>

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
TUITION PRE-SCHOOL (59)							
REVENUE							
0990	BEGINNING BALANCE		33,117.27	33,117.27		-	100.0%
1300	TUITION		792,008.46	372,222.00		419,786.46	47.0%
TOTAL REVENUE			825,125.73	405,339.27		419,786.46	49.1%
EXPENSES							
1000	INSTRUCTION		822,672.05	357,271.82	307.48	465,092.75	43.5%
2200	INSTRUCTIONAL STAFF SUPP SERVICES		2,516.65	640.65	553.05	1,322.95	47.4%
TOTAL EXPENSES			825,188.70	357,912.47	860.53	466,415.70	43.5%
TOTAL TUITION PRE-SCHOOL (59)			(62.97)	47,426.80	(860.53)	(46,629.24)	

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
TRUST & AGENCY FUNDS (60 & 7000)							
REVENUE							
0990	BEGINNING BALANCE		2,526,543.42	2,526,543.42		-	100.0%
1500	EARNINGS ON INVESTMENTS		1,901.70	709.82		1,191.88	37.3%
1900	OTHER REVENUE FROM LOCAL SOURCES		1,407,634.60	71,818.98		1,335,815.62	5.1%
TOTAL REVENUE			3,936,079.72	2,599,072.22		1,337,007.50	66.0%
EXPENSES							
3300	COMMUNITY SERVICES		1,593,372.47	322,821.27	-	1,270,551.20	20.3%
TOTAL TRUST & AGENCY FUNDS (60 & 7000)			2,342,707.25	2,276,250.95	-	66,456.30	