

AS OF APRIL 30, 2013

GENERAL FUND (1) BALANCE SHEET

ASSETS

CASH	335,241,695.72
ACCOUNTS RECEIVABLE	376,605.67
DUE FROM OTHER FUNDS	34,884,870.00
INVENTORY	<u>4,374,917.80</u>

TOTAL ASSETS	<u>374,878,089.19</u>
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LIABILITIES

DUE TO OTHER FUNDS	(99,775,217.70)
ACCOUNTS PAYABLE	(153,109.03)
ACCRUED EXPENSES	<u>(66,967,795.45)</u>

TOTAL LIABILITIES	(166,896,122.18)
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FUND BALANCE	(207,981,967.01)
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TOTAL LIABILITIES AND FUND BALANCE	<u>(374,878,089.19)</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	386,481,082.16		3,091,917.84	99.2%
1130	INCOME TAXES	124,066,000.00	86,766,335.00		37,299,665.00	69.9%
1190	OTHER TAXES	4,246,000.00	4,281,275.03		(35,275.03)	100.8%
1200	REVENUE IN LIEU OF TAXES	1,058,000.00	1,418,144.24		(360,144.24)	134.0%
1300	TUITION	1,746,000.00	710,894.75		1,035,105.25	40.7%
1500	EARNINGS ON INVESTMENTS	1,150,000.00	585,334.13		564,665.87	50.9%
1900	OTHER REVENUE FROM LOCAL SOURCES	4,068,000.00	977,096.08		3,090,903.92	24.0%
3110	STATE PROGRAM	258,650,000.00	217,342,993.00		41,307,007.00	84.0%
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	1,165,486.95		598,513.05	66.1%
4100	UNRESTRICTED DIRECT	10,000.00	2,857.06		7,142.94	28.6%
5200	INTERFUND TRANSFERS	2,597,853.06	1,995,883.58		601,969.48	76.8%
TOTAL REVENUE		913,769,249.55	826,287,778.47		87,481,471.08	90.4%
EXPENSES						
1000	INSTRUCTION	422,356,543.68	321,417,322.88	1,607,618.24	99,331,602.56	76.5%
2100	STUDENT SUPPORT SERVICES	37,839,096.49	29,183,253.35	491,172.40	8,164,670.74	78.4%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	60,620,919.19	48,002,085.10	652,515.19	11,966,318.90	80.3%
2300	DISTRICT ADMIN SUPPORT	2,629,228.89	1,988,173.72	49,569.79	591,485.38	77.5%
2400	SCHOOL ADMIN SUPPORT	77,792,314.08	57,555,355.06	997,304.36	19,239,654.66	75.3%
2500	BUSINESS SUPPORT SERVICES	53,383,736.16	22,919,719.92	7,645,383.50	22,818,632.74	57.3%
2600	PLANT OPERATIONS & MAINTENANCE	108,772,365.52	78,477,961.32	6,334,453.89	23,959,950.31	78.0%
2700	STUDENT TRANSPORTATION	72,962,925.35	55,538,627.24	5,086,717.52	12,337,580.59	83.1%
3300	COMMUNITY SERVICES	2,012,114.41	1,464,232.67	17,562.08	530,319.66	73.6%
4300	ARCHITECTURAL & ENGINEERING	762,095.27	603,018.25	-	159,077.02	79.1%
5200	FUND TRANSFERS	1,198,461.15	1,156,061.95	-	42,399.20	96.5%
5300	CONTINGENCY	74,582,985.62	-	-	74,582,985.62	0.0%
TOTAL EXPENSES		914,912,785.81	618,305,811.46	22,882,296.97	273,724,677.38	70.1%
TOTAL GENERAL FUND (1)		(1,143,536.26)	207,981,967.01	(22,882,296.97)	(186,243,206.30)	

AS OF APRIL 30, 2013

SPECIAL REVENUE FUND (2) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	26,140,363.07
ACCOUNTS RECEIVABLE	<u>236,914.21</u>
TOTAL ASSETS	<u>26,377,277.28</u>
LIABILITIES	
DUE TO OTHER FUNDS	(29,728,578.68)
ACCOUNTS PAYABLE	<u>(1,750.00)</u>
TOTAL LIABILITIES	(29,730,328.68)
FUND BALANCE	3,353,051.40
TOTAL LIABILITIES AND FUND BALANCE	<u>(26,377,277.28)</u>

SPECIAL REVENUE (2)		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE						
1500	EARNINGS ON INVESTMENTS	-	5,232.49		(5,232.49)	100.0%
1700	STUDENT ACTIVITIES	-	17,508.93		(17,508.93)	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	2,774,992.69	3,408,196.29		(633,203.60)	122.8%
3200	STATE GRANTS	31,580,707.13	22,068,091.00		9,512,616.13	69.9%
4300	FEDERAL RESTRICTED DIRECT	15,844,882.00	14,598,744.02		1,246,137.98	92.1%
4500	FEDERAL RESTRICTED THROUGH THE STATE	81,358,664.69	67,221,185.46		14,137,479.23	82.6%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	730,286.00	570,826.59		159,459.41	78.2%
4800	FEDERAL REIMBURSEMENT	-	3,138,058.23		(3,138,058.23)	100.0%
5200	INTERFUND TRANSFERS	1,176,000.00	1,138,519.39		37,480.61	96.8%
TOTAL REVENUE		133,465,532.51	112,166,362.40		21,299,170.11	84.0%
EXPENSES						
1000	INSTRUCTION	78,676,920.93	61,666,171.52	1,475,584.65	15,535,164.76	80.3%
2100	STUDENT SUPPORT SERVICES	3,521,109.63	3,861,597.23	89,654.05	(430,141.65)	112.2%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	35,942,622.16	35,309,997.96	1,809,533.97	(1,176,909.77)	103.3%
2300	DISTRICT ADMIN SUPPORT	30,549.00	84,244.93	-	(53,695.93)	275.8%
2400	SCHOOL ADMIN SUPPORT	177,363.99	118,014.44	-	59,349.55	66.5%
2500	BUSINESS SUPPORT SERVICES	1,668,670.00	4,570,379.14	214,469.52	(3,116,178.66)	286.7%
2600	PLANT OPERATIONS & MAINTENANCE	-	28,806.88	23,272.74	(52,079.62)	100.0%
2700	STUDENT TRANSPORTATION	3,573,652.70	2,117,212.59	35,102.70	1,421,337.41	60.2%
2900	OTHER INSTRUCTION	-	23,128.50	211,754.64	(234,883.14)	100.0%
3100	FOOD SERVICE OPERATION	208,552.00	166,152.86	-	42,399.14	79.7%
3300	COMMUNITY SERVICES	7,057,508.49	5,572,109.34	257,090.05	1,228,309.10	82.6%
4600	BUILDING RENOVATIONS	80,000.00	-	738.82	79,261.18	0.9%
5200	FUND TRANSFERS	2,661,017.38	2,001,598.41	-	659,418.97	75.2%
TOTAL EXPENSES		133,597,966.28	115,519,413.80	4,117,201.14	13,961,351.34	89.5%
TOTAL SPECIAL REVENUE (2)		(132,433.77)	(3,353,051.40)	(4,117,201.14)	7,337,818.77	

AS OF APRIL 30, 2013

CAPITAL OUTLAY (310) BALANCE SHEET

CAPITAL OUTLAY CONTAINS NO BALANCES

BUILDING FUND (320) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS 24,248,567.33

TOTAL ASSETS 24,308,953.50

FUND BALANCE (24,308,942.73)

TOTAL LIABILITIES AND FUND BALANCE (24,308,942.73)

CONSTRUCTION FUND (360) BALANCE SHEET

ASSETS

CASH 12,038,523.30

DUE FROM OTHER FUNDS 48,927,824.45

TOTAL ASSETS 60,966,347.75

FUND BALANCE (60,966,347.75)

TOTAL LIABILITIES AND FUND BALANCE (60,966,347.75)

		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)

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		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	195,906.14		17,093.86	92.0%
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	75,831,335.79		(39,908,935.14)	211.1%
EXPENSES						
5200	FUND TRANSFERS	35,922,400.65	51,522,393.06	-	(15,599,992.41)	143.4%

TOTAL BUILDING FUND (5 CENT LEVY) (320)

-	24,308,942.73	-	(24,308,942.73)
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		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	-	87,710.56		(87,710.56)	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	25,853,438.10		7,271,118.90	78.0%
TOTAL REVENUE		154,416,880.76	224,058,472.42		(69,641,591.66)	145.1%
EXPENSES						
4600	BUILDING RENOVATIONS	102,674,358.52	85,588,358.25	46,333,761.57	(29,247,761.30)	128.5%
5100	DEBT SERVICE	-	77,503,766.42	-	(77,503,766.42)	100.0%
TOTAL EXPENSES		102,674,358.52	163,092,124.67	46,333,761.57	(106,751,527.72)	204.0%

TOTAL CONSTRUCTION FUND (360)

51,742,522.24	60,966,347.75	(46,333,761.57)	37,109,936.06
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AS OF APRIL 30, 2013

DEBT SERVICE FUND (400) BALANCE SHEET

DEBT SERVICE FUND CONTAINS NO BALANCES

FOOD SERVICE FUND (51) BALANCE SHEET

ASSETS

CASH	14,914,394.27
ACCOUNTS RECEIVABLE	6,186.70
INVENTORY	2,767,170.09
EQUIPMENT, NET OF DEPRECIATION	<u>22,918,033.32</u>

TOTAL ASSETS	<u>40,605,784.38</u>
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LIABILITIES

DUE TO OTHER FUNDS	(5,052,583.33)
BONDS PAYABLE	<u>(7,308,116.68)</u>

TOTAL LIABILITIES	(12,360,700.01)
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FUND BALANCE	(28,245,084.37)
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TOTAL LIABILITIES AND FUND BALANCE	<u>(40,605,784.38)</u>
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DAY CARE OPERATIONS (52) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS	<u>69,567.00</u>
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FUND BALANCE	(69,567.00)
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TOTAL LIABILITIES AND FUND BALANCE	<u>(69,567.00)</u>
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		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
DEBT SERVICE FUND (400)						
REVENUE						
3200	STATE KSFCC DEBT SERVICE	7,908,035.00	7,884,493.02		23,541.98	99.7%
4500	FEDERAL RESTRICTED THROUGH THE STATE	5,860,060.00	2,114,187.88		3,745,872.12	36.1%
5200	INTERFUND TRANSFERS	33,299,620.00	35,897,948.53		(2,598,328.53)	107.8%
TOTAL REVENUE		47,067,715.00	45,896,629.43		1,171,085.57	97.5%
EXPENSES						
5100	DEBT SERVICE	47,067,715.00	45,896,629.43	-	1,171,085.57	97.5%
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	15,362.18	17,301.26		(1,939.08)	112.6%
1600	FOOD SERVICE	7,790,458.27	8,293,100.76		(502,642.49)	106.5%
1900	OTHER REVENUE FROM LOCAL SOURCES	53,013.85	32,675.85		20,338.00	61.6%
3200	STATE GRANTS	-	438,712.09		(438,712.09)	100.0%
4500	FEDERAL RESTRICTED THROUGH THE STATE	34,653,076.59	28,975,701.24		5,677,375.35	83.6%
TOTAL REVENUE		72,119,835.36	67,365,415.67		4,754,419.69	93.4%
EXPENSES						
3100	FOOD SERVICE OPERATION	72,119,835.36	39,120,331.30	7,342,582.86	25,656,921.20	64.4%
TOTAL FOOD SERVICE FUND (51)		-	28,245,084.37	(7,342,582.86)	(20,902,501.51)	

		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	607,483.05	434,828.06		172,654.99	71.6%
4500	FEDERAL RESTRICTED THROUGH THE STATE	85,930.00	53,648.50		32,281.50	62.4%
TOTAL REVENUE		729,900.00	524,963.51		204,936.49	28.1%
EXPENSES						
3200	DAY CARE OPERATIONS	729,900.00	455,396.51	28,116.33	246,387.16	66.2%
TOTAL DAY CARE OPERATIONS (52)		-	69,567.00	(28,116.33)	(41,450.67)	

AS OF APRIL 30, 2013

ENTERPRISE FUND (53) BALANCE SHEET

LIABILITIES

DUE TO OTHER FUNDS

(30,974.99)

FUND BALANCE

30,974.99

TOTAL LIABILITIES AND FUND BALANCE

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ADULT EDUCATION (54) BALANCE SHEET

ASSETS

CASH

281,699.61

LIABILITIES

DUE TO OTHER FUNDS

(32,265.98)

FUND BALANCE

(249,433.63)

TOTAL LIABILITIES AND FUND BALANCE

(281,699.61)

		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	16,975.56		110,364.44	13.3%
1900	OTHER REVENUE FROM LOCAL SOURCES	624.24	1,042.39		(418.15)	167.0%
5200	INTERFUND TRANSFERS	20,511.92	22,542.56		(2,030.64)	109.9%
TOTAL REVENUE		166,116.16	40,560.51		125,555.65	24.4%
EXPENSES						
1000	INSTRUCTION	42,886.41	33,238.64	279.30	9,368.47	78.2%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	123,229.75	38,296.86	3,433.28	81,499.61	33.9%
TOTAL EXPENSES		166,116.16	71,535.50	3,712.58	90,868.08	112.0%
TOTAL ENTERPRISE FUND (53)		-	(30,974.99)	(3,712.58)	34,687.57	

		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	-	311.42		(311.42)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES	764,773.30	402,652.97		362,120.33	52.6%
5200	INTERFUND TRANSFERS	-	5,714.83		(5,714.83)	100.0%
TOTAL REVENUE		933,980.72	577,886.64		356,094.08	61.9%
EXPENSES						
1000	INSTRUCTION	764,773.30	328,453.01	13,623.08	422,697.21	44.7%
TOTAL ADULT EDUCATION (54)		169,207.42	249,433.63	(13,623.08)	(66,603.13)	

AS OF APRIL 30, 2013

TUITION PRESCHOOL (59) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS 30,960.55

FUND BALANCE (30,960.55)

TOTAL LIABILITIES AND FUND BALANCE (30,960.55)

TRUST & AGENCY FUNDS (60 & 7000) BALANCE SHEET

ASSETS

CASH 1,748,515.27

DUE FROM OTHER FUNDS 566,326.69

TOTAL ASSETS 2,314,841.96

LIABILITIES

DUE TO OTHER FUNDS (296,194.50)

FUND BALANCE (2,018,647.46)

TOTAL LIABILITIES AND FUND BALANCE (2,314,841.96)

			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	607,099.00		184,909.46	76.7%
TOTAL REVENUE			825,125.73	640,216.27		184,909.46	77.6%
EXPENSES							
1000	INSTRUCTION		822,672.05	608,287.72	27.50	214,356.83	73.9%
2200	INSTRUCTIONAL STAFF SUPP SERVICES		2,516.65	968.00	225.70	1,322.95	47.4%
TOTAL EXPENSES			825,188.70	609,255.72	253.20	215,679.78	73.9%
TOTAL TUITION PRE-SCHOOL (59)			(62.97)	30,960.55	(253.20)	(30,770.32)	

			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	1,367.68		534.02	71.9%
1900	OTHER REVENUE FROM LOCAL SOURCES		1,407,634.60	524,433.70		883,200.90	37.3%
TOTAL REVENUE			3,936,079.72	3,052,344.80		883,734.92	77.5%
EXPENSES							
3300	COMMUNITY SERVICES		1,593,372.47	1,033,697.34	-	559,675.13	64.9%
TOTAL TRUST & AGENCY FUNDS (60 & 7000)			2,342,707.25	2,018,647.46	-	324,059.79	