

AS OF MAY 31, 2013

**GENERAL FUND (1) BALANCE SHEET**

**ASSETS**

CASH	316,068,620.47
ACCOUNTS RECEIVABLE	377,978.75
DUE FROM OTHER FUNDS	43,195,077.64
INVENTORY	<u>5,324,652.52</u>

<b>TOTAL ASSETS</b>	<b><u>364,966,329.38</u></b>
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**LIABILITIES**

DUE TO OTHER FUNDS	(104,842,593.94)
ACCOUNTS PAYABLE	(153,136.16)
ACCRUED EXPENSES	<u>(80,010,062.04)</u>

<b>TOTAL LIABILITIES</b>	<b>(185,005,792.14)</b>
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<b>FUND BALANCE</b>	<b>(179,960,537.24)</b>
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<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>(364,966,329.38)</u></b>
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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	388,949,728.03		623,271.97	99.8%
1130	INCOME TAXES	124,066,000.00	107,734,444.00		16,331,556.00	86.8%
1190	OTHER TAXES	4,246,000.00	6,470,985.59		(2,224,985.59)	152.4%
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	756,191.75		989,808.25	43.3%
1500	EARNINGS ON INVESTMENTS	1,150,000.00	668,753.37		481,246.63	58.2%
1900	OTHER REVENUE FROM LOCAL SOURCES	4,068,000.00	993,782.16		3,074,217.84	24.4%
3110	STATE PROGRAM	258,650,000.00	240,263,849.00		18,386,151.00	92.9%
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	1,311,171.47		452,828.53	74.3%
4100	UNRESTRICTED DIRECT	10,000.00	5,504.39		4,495.61	55.0%
5200	INTERFUND TRANSFERS	2,597,853.06	2,213,781.25		384,071.81	85.2%
TOTAL	REVENUE	913,769,249.55	875,346,731.74		38,422,517.81	95.8%
EXPENSES						
1000	INSTRUCTION	421,628,278.97	364,064,810.29	1,377,733.68	56,185,735.00	86.7%
2100	STUDENT SUPPORT SERVICES	37,859,376.78	32,692,659.25	462,308.54	4,704,408.99	87.6%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	60,780,507.06	53,807,028.62	478,938.16	6,494,540.28	89.3%
2300	DISTRICT ADMIN SUPPORT	2,670,128.89	2,195,144.13	22,204.92	452,779.84	83.0%
2400	SCHOOL ADMIN SUPPORT	77,944,457.99	64,087,237.87	695,135.57	13,162,084.55	83.1%
2500	BUSINESS SUPPORT SERVICES	53,629,395.36	26,671,117.62	6,023,827.98	20,934,449.76	61.0%
2600	PLANT OPERATIONS & MAINTENANCE	108,874,292.36	86,308,296.77	4,314,268.17	18,251,727.42	83.2%
2700	STUDENT TRANSPORTATION	72,965,063.56	62,079,502.17	6,201,061.06	4,684,500.33	93.6%
3300	COMMUNITY SERVICES	2,012,114.41	1,622,233.07	4,811.74	385,069.60	80.9%
4300	ARCHITECTURAL & ENGINEERING	762,095.27	662,226.76	-	99,868.51	86.9%
5200	FUND TRANSFERS	1,198,461.15	1,195,937.95	-	2,523.20	99.8%
5300	CONTINGENCY	74,582,985.62	-	-	74,582,985.62	0.0%
TOTAL	EXPENSES	914,907,157.42	695,386,194.50	19,580,289.82	199,940,673.10	78.1%
TOTAL GENERAL FUND (1)		(1,137,907.87)	179,960,537.24	(19,580,289.82)	(161,518,155.29)	

AS OF MAY 31, 2013

**SPECIAL REVENUE FUND (2) BALANCE SHEET**

ASSETS	
DUE FROM OTHER FUNDS	26,262,646.15
ACCOUNTS RECEIVABLE	<u>117,258.82</u>
<b>TOTAL ASSETS</b>	<b><u>26,379,904.97</u></b>
LIABILITIES	
DUE TO OTHER FUNDS	(28,635,035.12)
ACCOUNTS PAYABLE	<u>(1,750.00)</u>
<b>TOTAL LIABILITIES</b>	<b>(28,636,785.12)</b>
<b>FUND BALANCE</b>	<b>2,256,880.15</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>(26,379,904.97)</u></b>

		Revised			Available	PCT
SPECIAL REVENUE (2)		Budget	Revenue/Expenses	Encumbrances	Budget	Used
REVENUE						
1500	EARNINGS ON INVESTMENTS	-	5,563.73		(5,563.73)	100.0%
1700	STUDENT ACTIVITIES	-	18,985.93		(18,985.93)	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	2,845,994.85	3,738,194.69		(892,199.84)	131.3%
3200	STATE GRANTS	31,705,058.99	28,328,180.11		3,376,878.88	89.3%
4300	FEDERAL RESTRICTED DIRECT	15,844,882.00	16,049,747.85		(204,865.85)	101.3%
4500	FEDERAL RESTRICTED THROUGH THE STATE	81,248,957.00	74,158,174.54		7,090,782.46	91.3%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	820,286.00	635,708.83		184,577.17	77.5%
4800	FEDERAL REIMBURSEMENT	-	3,229,014.75		(3,229,014.75)	100.0%
5200	INTERFUND TRANSFERS	1,176,000.00	1,138,519.39		37,480.61	96.8%
TOTAL REVENUE		133,641,178.84	127,302,089.82		6,339,089.02	95.3%
EXPENSES						
1000	INSTRUCTION	77,761,443.54	69,684,149.84	1,129,579.35	6,947,714.35	91.1%
2100	STUDENT SUPPORT SERVICES	3,773,401.23	4,300,132.86	53,338.45	(580,070.08)	115.4%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	35,721,049.92	39,746,731.58	2,232,685.89	(6,258,367.55)	117.5%
2300	DISTRICT ADMIN SUPPORT	30,549.00	92,423.95	-	(61,874.95)	302.5%
2400	SCHOOL ADMIN SUPPORT	170,131.78	130,595.44	-	39,536.34	76.8%
2500	BUSINESS SUPPORT SERVICES	1,668,670.00	4,670,161.03	212,666.20	(3,214,157.23)	292.6%
2600	PLANT OPERATIONS & MAINTENANCE	-	30,156.88	21,922.74	(52,079.62)	100.0%
2700	STUDENT TRANSPORTATION	4,727,197.84	2,228,237.15	23,750.28	2,475,210.41	47.6%
2900	OTHER INSTRUCTION	-	33,128.50	112,580.17	(145,708.67)	100.0%
3100	FOOD SERVICE OPERATION	208,552.00	166,152.86	-	42,399.14	79.7%
3300	COMMUNITY SERVICES	7,056,863.01	6,256,864.98	173,518.65	626,479.38	91.1%
4600	BUILDING RENOVATIONS	80,000.00	738.82	-	79,261.18	0.9%
5200	FUND TRANSFERS	2,664,287.75	2,219,496.08	-	444,791.67	83.3%
TOTAL EXPENSES		133,862,146.07	129,558,969.97	3,960,041.73	343,134.37	99.7%
TOTAL SPECIAL REVENUE (2)		(220,967.23)	(2,256,880.15)	(3,960,041.73)	5,995,954.65	

AS OF MAY 31, 2013

**CAPITAL OUTLAY (310) BALANCE SHEET**

CAPITAL OUTLAY CONTAINS NO BALANCES

**BUILDING FUND (320) BALANCE SHEET**

ASSETS

ACCOUNTS RECEIVABLE 60,386.17

**TOTAL ASSETS** 60,386.17

LIABILITIES

DUE TO OTHER FUNDS (4,930,140.47)

**FUND BALANCE** 4,869,754.30

**TOTAL LIABILITIES AND FUND BALANCE** (60,386.17)

**CONSTRUCTION FUND (360) BALANCE SHEET**

ASSETS

CASH 12,019,543.22

DUE FROM OTHER FUNDS 74,478,464.73

**TOTAL ASSETS** 86,498,007.95

**FUND BALANCE** (86,498,007.95)

**TOTAL LIABILITIES AND FUND BALANCE** (86,498,007.95)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>CAPITAL OUTLAY FUND (310)</b>						
REVENUE						
3200	STATE GRANTS	8,591,400.00	8,721,252.00		(129,852.00)	101.5%
EXPENSES						
5200	FUND TRANSFERS	8,591,400.00	8,721,252.00	-	(129,852.00)	101.5%
	TOTAL EXPENSES	8,591,400.00	8,721,252.00	-	(129,852.00)	101.5%
<b>TOTAL CAPITAL OUTLAY FUND (310)</b>						
		-	-	-	-	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>BUILDING FUND (5 CENT LEVY) (320)</b>						
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	80,701,090.09	-	(44,778,689.44)	224.7%
<b>TOTAL BUILDING FUND (5 CENT LEVY) (320)</b>						
		-	(4,869,754.30)	-	4,869,754.30	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>CONSTRUCTION FUND (360)</b>						
REVENUE						
0990	BEGINNING BALANCE	93,742,323.76	93,742,323.76		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	89,716.15		(89,716.15)	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	54,941,579.10		(21,817,022.10)	165.9%
	TOTAL REVENUE	154,416,880.76	253,148,619.01		(98,731,738.25)	163.9%
EXPENSES						
4600	BUILDING RENOVATIONS	102,674,358.52	89,146,844.64	46,333,761.57	(32,806,247.69)	132.0%
5100	DEBT SERVICE	-	77,503,766.42	-	(77,503,766.42)	100.0%
	TOTAL EXPENSES	102,674,358.52	166,650,611.06	46,333,761.57	(110,310,014.11)	207.4%
<b>TOTAL CONSTRUCTION FUND (360)</b>						
		51,742,522.24	86,498,007.95	(46,333,761.57)	11,578,275.86	

AS OF MAY 31, 2013

**DEBT SERVICE FUND (400) BALANCE SHEET**

DEBT SERVICE FUND CONTAINS NO BALANCES

**FOOD SERVICE FUND (51) BALANCE SHEET**

ASSETS

CASH	11,254,345.08
ACCOUNTS RECEIVABLE	3,757,523.16
INVENTORY	2,767,170.09
EQUIPMENT, NET OF DEPRECIATION	<u>22,918,033.32</u>

<b>TOTAL ASSETS</b>	<u><u>40,697,071.65</u></u>
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LIABILITIES

DUE TO OTHER FUNDS	(6,070,035.85)
BONDS PAYABLE	<u>(7,308,116.68)</u>

<b>TOTAL LIABILITIES</b>	(13,378,152.53)
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<b>FUND BALANCE</b>	(27,318,919.12)
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<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>(40,697,071.65)</u></u>
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**DAY CARE OPERATIONS (52) BALANCE SHEET**

ASSETS

DUE FROM OTHER FUNDS	<u><u>167,183.33</u></u>
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<b>FUND BALANCE</b>	(167,183.33)
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<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>(167,183.33)</u></u>
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DEBT SERVICE FUND (400)			Revised	Revenue/Expenses	Encumbrances	Available	PCT
			Budget			Budget	Used
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	2,758,477.37		3,101,582.63	47.1%
5200	INTERFUND TRANSFERS		33,299,620.00	40,544,625.32		(7,245,005.32)	121.8%
TOTAL REVENUE			47,067,715.00	51,187,595.71		(4,119,880.71)	108.8%
EXPENSES							
5100	DEBT SERVICE		47,067,715.00	51,187,595.71	-	(4,119,880.71)	108.8%
TOTAL DEBT SERVICE FUND (400)			-	-	-	-	

FOOD SERVICE FUND (51)			Revised	Revenue/Expenses	Encumbrances	Available	PCT
			Budget			Budget	Used
REVENUE							
0990	BEGINNING BALANCE		29,607,924.47	29,607,924.47		-	100.0%
1500	EARNINGS ON INVESTMENTS		17,301.26	19,193.56		(1,892.30)	110.9%
1600	FOOD SERVICE		8,660,146.80	8,401,909.36		258,237.44	97.0%
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		50,234,493.81	32,774,951.95		17,459,541.86	65.2%
TOTAL REVENUE			88,572,880.19	71,275,367.28		17,297,512.91	80.5%
EXPENSES							
3100	FOOD SERVICE OPERATION		89,011,592.28	43,956,448.16	5,700,407.44	39,354,736.68	55.8%
TOTAL FOOD SERVICE FUND (51)			(438,712.09)	27,318,919.12	(5,700,407.44)	(22,057,223.77)	

DAY CARE OPERATIONS (52)			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE							
0990	BEGINNING BALANCE		36,486.95	36,486.95		-	100.0%
1800	DAY CARE FEES		639,764.55	515,165.06		124,599.49	80.5%
4500	FEDERAL RESTRICTED THROUGH THE STATE		53,648.50	123,469.50		(69,821.00)	230.1%
TOTAL REVENUE			729,900.00	675,121.51		54,778.49	92.5%
EXPENSES							
3200	DAY CARE OPERATIONS		729,900.00	507,938.18	4,203.06	217,758.76	70.2%
TOTAL DAY CARE OPERATIONS (52)			-	167,183.33	(4,203.06)	(162,980.27)	



AS OF MAY 31, 2013

**ENTERPRISE FUND (53) BALANCE SHEET**

LIABILITIES

DUE TO OTHER FUNDS

(35,561.42)

**FUND BALANCE**

35,561.42

**TOTAL LIABILITIES AND FUND BALANCE**

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**ADULT EDUCATION (54) BALANCE SHEET**

ASSETS

CASH

263,522.53

LIABILITIES

DUE TO OTHER FUNDS

(33,594.53)

**FUND BALANCE**

(229,928.00)

**TOTAL LIABILITIES AND FUND BALANCE**

(263,522.53)

ENTERPRISE FUND (53)			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE							
1400	OTHER GOVERNMENT FEES		17,640.00	-		17,640.00	0.0%
1800	FEES		92,957.44	18,925.56		74,031.88	20.4%
1900	OTHER REVENUE FROM LOCAL SOURCES		224.24	1,675.39		(1,451.15)	747.1%
5200	INTERFUND TRANSFERS		22,542.56	22,542.56		-	100.0%
TOTAL REVENUE			133,364.24	43,143.51		90,220.73	32.4%
EXPENSES							
1000	INSTRUCTION		34,947.39	33,304.69	213.30	1,429.40	95.9%
2200	INSTRUCTIONAL STAFF SUPP SERVICES		82,676.85	45,400.24	845.04	36,431.57	55.9%
TOTAL EXPENSES			117,624.24	78,704.93	1,058.34	37,860.97	67.8%
TOTAL ENTERPRISE FUND (53)			15,740.00	(35,561.42)	(1,058.34)	52,359.76	

ADULT EDUCATION (54)			Revised	Revenue/Expenses	Encumbrances	Available	PCT
			Budget			Budget	Used
REVENUE							
0990	BEGINNING BALANCE		169,207.42	169,207.42		-	100.0%
1500	EARNINGS ON INVESTMENTS		-	349.51		(349.51)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES		764,773.30	417,221.07		347,552.23	54.6%
5200	INTERFUND TRANSFERS		-	5,714.83		(5,714.83)	100.0%
TOTAL REVENUE			933,980.72	592,492.83		341,487.89	63.4%
EXPENSES							
1000	INSTRUCTION		764,773.30	362,564.83	1,622.32	400,586.15	47.6%
TOTAL ADULT EDUCATION (54)			169,207.42	229,928.00	(1,622.32)	(59,098.26)	

AS OF MAY 31, 2013

**TUITION PRESCHOOL (59) BALANCE SHEET**

ASSETS

DUE FROM OTHER FUNDS 26,118.61

**FUND BALANCE** (26,118.61)

**TOTAL LIABILITIES AND FUND BALANCE** (26,118.61)

**TRUST & AGENCY FUNDS (60 & 7000) BALANCE SHEET**

ASSETS

CASH 1,588,630.50

DUE FROM OTHER FUNDS 731,583.58

**TOTAL ASSETS** 2,320,214.08

LIABILITIES

DUE TO OTHER FUNDS (366,654.38)

**FUND BALANCE** (1,953,559.70)

**TOTAL LIABILITIES AND FUND BALANCE** (2,320,214.08)

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>TUITION PRE-SCHOOL (59)</b>							
REVENUE							
0990	BEGINNING BALANCE		33,117.27	33,117.27		-	100.0%
1300	TUITION		794,831.80	683,290.00		111,541.80	86.0%
TOTAL REVENUE			827,949.07	716,407.27		111,541.80	86.5%
EXPENSES							
1000	INSTRUCTION		825,495.39	689,211.69	39.96	136,243.74	83.5%
2200	INSTRUCTIONAL STAFF SUPP SERVICES		2,516.65	1,076.97	116.73	1,322.95	47.4%
TOTAL EXPENSES			828,012.04	690,288.66	156.69	137,566.69	83.4%
<b>TOTAL TUITION PRE-SCHOOL (59)</b>			(62.97)	26,118.61	(156.69)	(26,024.89)	

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>TRUST &amp; AGENCY FUNDS (60 &amp; 7000)</b>							
REVENUE							
0990	BEGINNING BALANCE		2,526,543.42	2,526,543.42		-	100.0%
1500	EARNINGS ON INVESTMENTS		1,901.70	1,424.77		476.93	74.9%
1900	OTHER REVENUE FROM LOCAL SOURCES		1,407,634.60	530,386.49		877,248.11	37.7%
TOTAL REVENUE			3,936,079.72	3,058,354.68		877,725.04	77.7%
EXPENSES							
3300	COMMUNITY SERVICES		1,593,372.47	1,104,794.98	-	488,577.49	69.3%
<b>TOTAL TRUST &amp; AGENCY FUNDS (60 &amp; 7000)</b>			2,342,707.25	1,953,559.70	-	389,147.55	