

AS OF AUGUST 31, 2013

**GENERAL FUND (1) BALANCE SHEET**

ASSETS

CASH	187,757,284.79
ACCOUNTS RECEIVABLE	961,751.18
DUE FROM OTHER FUNDS	69,681,088.38
INVENTORY	<u>4,826,939.02</u>

**TOTAL ASSETS**

263,227,063.37

LIABILITIES

DUE TO OTHER FUNDS	(121,382,227.78)
ACCOUNTS PAYABLE	(2,672,203.04)
ACCRUED EXPENSES	<u>(4,495,001.34)</u>

**TOTAL LIABILITIES**

(128,549,432.16)

**FUND BALANCE**

(134,677,631.21)

**TOTAL LIABILITIES AND FUND BALANCE**

(263,227,063.37)

GENERAL FUND (1)		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
REVENUE						
0990	BEGINNING BALANCE	129,598,266.53	129,598,266.53		-	100.0%
1110	AD VALOREM TAXES	399,433,000.00	4,896,355.76		394,536,644.24	1.2%
1130	INCOME TAXES	140,481,000.00	9,259,423.00		131,221,577.00	6.6%
1190	OTHER TAXES	7,494,000.00	-		7,494,000.00	0.0%
1200	REVENUE IN LIEU OF TAXES	1,418,000.00	-		1,418,000.00	0.0%
1300	TUITION	1,025,000.00	14,774.00		1,010,226.00	1.4%
1500	EARNINGS ON INVESTMENTS	600,000.00	66,384.78		533,615.22	11.1%
1900	OTHER REVENUE FROM LOCAL SOURCES	3,978,000.00	61,459.87		3,916,540.13	1.5%
3110	STATE PROGRAM	257,785,000.00	42,356,684.27		215,428,315.73	16.4%
3120	OTHER STATE FUNDING	20,000.00	-		20,000.00	0.0%
3130	EXPENDITURE REIMBURSEMENTS	285,000.00	-		285,000.00	0.0%
3800	REVENUE IN LIEU OF TAXES/STATE	1,748,000.00	-		1,748,000.00	0.0%
4100	UNRESTRICTED DIRECT	6,000.00	-		6,000.00	0.0%
5200	INTERFUND TRANSFERS	2,592,466.08	27,039.60		2,565,426.48	1.0%
TOTAL	REVENUE	946,463,732.61	186,280,387.81		760,183,344.80	19.7%
EXPENSES						
1000	INSTRUCTION	432,218,710.29	7,858,067.70	2,459,362.47	421,901,280.12	2.4%
2100	STUDENT SUPPORT SERVICES	37,693,088.58	2,253,177.56	1,468,963.17	33,970,947.85	9.9%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	70,672,346.24	5,226,083.55	836,746.80	64,609,515.89	8.6%
2300	DISTRICT ADMIN SUPPORT	2,937,837.94	427,654.10	200,727.82	2,309,456.02	21.4%
2400	SCHOOL ADMIN SUPPORT	73,496,526.00	7,482,334.99	1,120,957.36	64,893,233.65	11.7%
2500	BUSINESS SUPPORT SERVICES	41,681,133.25	8,542,739.29	6,096,258.37	27,042,135.59	35.1%
2600	PLANT OPERATIONS & MAINTENANCE	104,279,962.33	13,691,616.36	23,264,404.02	67,323,941.95	35.4%
2700	STUDENT TRANSPORTATION	81,682,276.07	5,560,198.73	5,755,073.70	70,367,003.64	13.9%
3300	COMMUNITY SERVICES	2,314,746.32	389,464.34	1,963.00	1,923,318.98	16.9%
4300	ARCHITECTURAL & ENGINEERING	769,381.00	103,919.98	-	665,461.02	13.5%
5200	FUND TRANSFERS	67,500.00	67,500.00	-	-	100.0%
5300	CONTINGENCY	88,941,882.36	-	-	88,941,882.36	0.0%
TOTAL	EXPENSES	936,755,390.38	51,602,756.60	41,204,456.71	843,948,177.07	9.9%
<b>TOTAL GENERAL FUND (1)</b>		<b>9,708,342.23</b>	<b>134,677,631.21</b>	<b>(41,204,456.71)</b>	<b>(83,764,832.27)</b>	

AS OF AUGUST 31, 2013

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

ASSETS	
DUE FROM OTHER FUNDS	30,010,701.58
ACCOUNTS RECEIVABLE	<u>1,528,158.01</u>
<b>TOTAL ASSETS</b>	<b><u>31,538,859.59</u></b>
LIABILITIES	
DUE TO OTHER FUNDS	(27,994,982.66)
ACCOUNTS PAYABLE	<u>(510,388.71)</u>
<b>TOTAL LIABILITIES</b>	<b>(28,505,371.37)</b>
<b>FUND BALANCE</b>	<b>(3,033,488.22)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>(31,538,859.59)</u></b>

		Revised			Available	PCT
<b>SPECIAL REVENUE (2)</b>		Budget	Revenue/Expenses	Encumbrances	Budget	Used
<b>REVENUE</b>						
0990	BEGINNING BALANCE	11,598,481.43	11,598,481.43		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	438.99		(438.99)	100.0%
1700	STUDENT ACTIVITIES	1,635.00	1,635.00		-	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	1,677,468.12	455,321.74		1,222,146.38	27.1%
3200	STATE GRANTS	31,042,823.33	35,906.07		31,006,917.26	0.1%
4300	FEDERAL RESTRICTED DIRECT	15,108,256.51	181,500.87		14,926,755.64	1.2%
4500	FEDERAL RESTRICTED THROUGH THE STATE	71,452,598.36	2.19		71,452,596.17	0.0%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	553,500.00	109,966.77		443,533.23	19.9%
4800	FEDERAL REIMBURSEMENT	-	170,991.75		(170,991.75)	100.0%
5200	INTERFUND TRANSFERS	72,500.00	67,500.00		5,000.00	93.1%
TOTAL	REVENUE	131,507,262.75	12,621,744.81		118,885,517.94	9.6%
<b>EXPENSES</b>						
1000	INSTRUCTION	71,544,976.77	3,879,905.13	872,688.32	66,792,383.32	6.6%
2100	STUDENT SUPPORT SERVICES	3,630,451.52	237,420.79	44,709.34	3,348,321.39	7.8%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	37,486,724.80	4,078,403.81	2,297,075.45	31,111,245.54	17.0%
2300	DISTRICT ADMIN SUPPORT	33,217.27	14,699.35	-	18,517.92	44.3%
2400	SCHOOL ADMIN SUPPORT	314,083.00	32,677.82	-	281,405.18	10.4%
2500	BUSINESS SUPPORT SERVICES	1,675,111.92	359,145.24	101,668.50	1,214,298.18	27.5%
2600	PLANT OPERATIONS & MAINTENANCE	-	26,584.95	11,520.00	(38,104.95)	100.0%
2700	STUDENT TRANSPORTATION	1,229,280.17	47,019.65	8,889.80	1,173,370.72	4.5%
2900	OTHER INSTRUCTION	-	20,000.00	-	(20,000.00)	100.0%
3300	COMMUNITY SERVICES	8,692,739.08	833,312.25	152,446.17	7,706,980.66	11.3%
4600	BUILDING RENOVATIONS	-	32,048.00	21,952.00	(54,000.00)	100.0%
5200	FUND TRANSFERS	2,311,587.74	27,039.60	-	2,284,548.14	1.2%
TOTAL	EXPENSES	126,918,172.27	9,588,256.59	3,510,949.58	113,818,966.10	10.3%
<b>TOTAL SPECIAL REVENUE (2)</b>		<b>4,589,090.48</b>	<b>3,033,488.22</b>	<b>(3,510,949.58)</b>	<b>5,066,551.84</b>	

AS OF AUGUST 31, 2013

**CAPITAL OUTLAY (310) BALANCE SHEET**

ASSETS

DUE FROM OTHER FUNDS 1,392,586.00

**TOTAL ASSETS** 1,392,586.00

**FUND BALANCE** (1,392,586.00)

**TOTAL LIABILITIES AND FUND BALANCE** (1,392,586.00)

CAPITAL OUTLAY CONTAINS NO BALANCES

**BUILDING FUND (320) BALANCE SHEET**

LIABILITIES

DUE TO OTHER FUNDS (20,351,531.79)

**FUND BALANCE** 20,351,531.79

**TOTAL LIABILITIES AND FUND BALANCE** -

**CONSTRUCTION FUND (360) BALANCE SHEET**

ASSETS

CASH 8,836,431.89

DUE FROM OTHER FUNDS 72,086,970.39

**TOTAL ASSETS** 80,923,402.28

LIABILITIES

ACCOUNTS PAYABLE (9,671,628.15)

**FUND BALANCE** (71,251,774.13)

**TOTAL LIABILITIES AND FUND BALANCE** (80,923,402.28)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>CAPITAL OUTLAY FUND (310)</b>						
REVENUE						
3200	STATE GRANTS	8,610,000.00	4,305,000.00		4,305,000.00	50.0%
EXPENSES						
5200	FUND TRANSFERS	8,610,000.00	2,912,414.00	-	5,697,586.00	33.8%
TOTAL EXPENSES		8,610,000.00	2,912,414.00	-	5,697,586.00	33.8%
<b>TOTAL CAPITAL OUTLAY FUND (310)</b>		-	1,392,586.00	-	(1,392,586.00)	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>BUILDING FUND (5 CENT LEVY) (320)</b>						
REVENUE						
0990	BEGINNING BALANCE	11,547.26	11,547.26		-	100.0%
1110	AD VALOREM TAXES	31,915,000.00	-		31,915,000.00	0.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	213,000.00	11,000.95		201,999.05	5.2%
3200	STATE GRANTS	240,000.00	-		240,000.00	0.0%
TOTAL REVENUE		32,379,547.26	22,548.21		32,356,999.05	0.1%
EXPENSES						
5200	FUND TRANSFERS	32,379,547.26	20,374,080.00	-	12,005,467.26	62.9%
<b>TOTAL BUILDING FUND (5 CENT LEVY) (320)</b>		-	(20,351,531.79)	-	20,351,531.79	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>CONSTRUCTION FUND (360)</b>						
REVENUE						
0990	BEGINNING BALANCE	76,833,089.37	76,833,089.37		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	1,785.69		(1,785.69)	100.0%
5200	FUND TRANSFERS	19,238,063.93	20,374,080.00		(1,136,016.07)	105.9%
TOTAL REVENUE		96,071,153.30	97,208,955.06		(1,137,801.76)	101.2%
EXPENSES						
4600	BUILDING RENOVATIONS	50,000,000.00	21,650,207.67	19,469,736.81	8,880,055.52	82.2%
5100	DEBT SERVICE	-	4,306,973.26	-	(4,306,973.26)	100.0%
TOTAL EXPENSES		50,000,000.00	25,957,180.93	19,469,736.81	4,573,082.26	90.9%
<b>TOTAL CONSTRUCTION FUND (360)</b>		46,071,153.30	71,251,774.13	(19,469,736.81)	(5,710,884.02)	

AS OF AUGUST 31, 2013

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

DEBT SERVICE FUND CONTAINS NO BALANCES

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

ASSETS

CASH	12,302,324.82
ACCOUNTS RECEIVABLE	203,913.17
INVENTORY	2,732,992.09
EQUIPMENT, NET OF DEPRECIATION	<u>22,092,337.86</u>

**TOTAL ASSETS** 37,331,567.94

LIABILITIES

DUE TO OTHER FUNDS	(4,144,372.95)
ACCOUNTS PAYABLE	(139,620.76)
BONDS PAYABLE	<u>(6,360,348.92)</u>

**TOTAL LIABILITIES** (10,644,342.63)

**FUND BALANCE** (26,687,225.31)

**TOTAL LIABILITIES AND FUND BALANCE** (37,331,567.94)

**DAY CARE OPERATIONS (52) BALANCE SHEET**

ASSETS

DUE FROM OTHER FUNDS	<u>155,353.07</u>
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LIABILITIES

ACCOUNTS PAYABLE	(333.97)
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**FUND BALANCE** (112,780.20)

**TOTAL LIABILITIES AND FUND BALANCE** (112,780.20)

<b>DEBT SERVICE FUND (400)</b>			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE							
3200	STATE KSFCC DEBT SERVICE		6,750,638.00	1,163,111.90		5,587,526.10	17.2%
5200	INTERFUND TRANSFERS		40,978,000.00	7,219,387.26		33,758,612.74	17.6%
TOTAL REVENUE			47,728,638.00	8,382,499.16		39,346,138.84	17.6%
EXPENSES							
5100	DEBT SERVICE		47,728,638.00	8,382,499.16	-	39,346,138.84	17.6%
<b>TOTAL DEBT SERVICE FUND (400)</b>			-	-	-	-	

<b>FOOD SERVICE FUND (51)</b>			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE							
0990	BEGINNING BALANCE		28,800,429.29	28,800,429.29		-	100.0%
1500	EARNINGS ON INVESTMENTS		15,362.18	3,300.74		12,061.44	21.5%
1600	FOOD SERVICE		7,790,458.27	837,993.75		6,952,464.52	10.8%
1900	OTHER REVENUE FROM LOCAL SOURCES		53,013.85	776.47		52,237.38	1.5%
4500	FEDERAL RESTRICTED THROUGH THE STATE		56,070,609.25	269,444.33		55,801,164.92	0.5%
TOTAL REVENUE			92,729,872.84	29,911,944.58		62,817,928.26	32.3%
EXPENSES							
3100	FOOD SERVICE OPERATION		93,537,368.02	3,224,719.27	13,675,808.38	76,636,840.37	18.1%
<b>TOTAL FOOD SERVICE FUND (51)</b>			(807,495.18)	26,687,225.31	(13,675,808.38)	(13,818,912.11)	-

<b>DAY CARE OPERATIONS (52)</b>			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE							
0990	BEGINNING BALANCE		155,353.07	155,353.07		-	100.0%
1800	DAY CARE FEES		800,000.00	-		800,000.00	0.0%
TOTAL REVENUE			955,353.07	155,353.07		800,000.00	16.3%
EXPENSES							
3200	DAY CARE OPERATIONS		820,000.00	42,572.87	24,499.85	752,927.28	8.2%
<b>TOTAL DAY CARE OPERATIONS (52)</b>			135,353.07	112,780.20	(24,499.85)	47,072.72	

AS OF AUGUST 31, 2013

**ENTERPRISE FUND (53) BALANCE SHEET**

LIABILITIES

DUE TO OTHER FUNDS

(9,510.56)

**FUND BALANCE**

9,510.56

**TOTAL LIABILITIES AND FUND BALANCE**

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**ADULT EDUCATION (54) BALANCE SHEET**

ASSETS

CASH

265,671.18

DUE FROM OTHER FUNDS

12,610.95

**TOTAL ASSETS**

278,282.13

LIABILITIES

ACCOUNTS PAYABLE

(489.65)

**FUND BALANCE**

(277,792.48)

**TOTAL LIABILITIES AND FUND BALANCE**

(278,282.13)

		Revised			Available	PCT
<b>ENTERPRISE FUND (53)</b>		Budget	Revenue/Expenses	Encumbrances	Budget	Used
REVENUE						
0990	BEGINNING BALANCE	1,500.00	1,500.00		-	100.0%
1400	OTHER GOVERNMENT FEES	17,640.00	-		17,640.00	0.0%
1800	FEES	127,340.00	-		127,340.00	0.0%
5200	INTERFUND TRANSFERS	18,612.56	-		18,612.56	0.0%
TOTAL REVENUE		165,092.56	1,500.00		163,592.56	0.9%
EXPENSES						
1000	INSTRUCTION	42,886.41	-	-	42,886.41	0.0%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	120,706.15	11,010.56	431.27	109,264.32	9.5%
TOTAL EXPENSES		163,592.56	11,010.56	431.27	152,150.73	7.0%
<b>TOTAL ENTERPRISE FUND (53)</b>		1,500.00	(9,510.56)	(431.27)	11,441.83	

		Revised			Available	PCT
<b>ADULT EDUCATION (54)</b>		Budget	Revenue/Expenses	Encumbrances	Budget	Used
REVENUE						
0990	BEGINNING BALANCE	219,466.74	219,466.74		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	31.24		(31.24)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES	700,000.00	72,851.00		627,149.00	10.4%
TOTAL REVENUE		919,466.74	292,348.98		627,117.76	31.8%
EXPENSES						
1000	INSTRUCTION	700,000.00	14,556.50	15,563.30	669,880.20	4.3%
<b>TOTAL ADULT EDUCATION (54)</b>		219,466.74	277,792.48	(15,563.30)	(42,762.44)	

AS OF AUGUST 31, 2013

**TUITION PRESCHOOL (59) BALANCE SHEET**

ASSETS	
DUE FROM OTHER FUNDS	<u>19,109.38</u>
<b>FUND BALANCE</b>	(19,109.38)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>(19,109.38)</u>

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

ASSETS	
CASH	1,566,743.69
DUE FROM OTHER FUNDS	<u>566,444.89</u>
<b>TOTAL ASSETS</b>	<u>2,133,188.58</u>
LIABILITIES	
DUE TO OTHER FUNDS	(368,081.81)
<b>FUND BALANCE</b>	(1,765,106.77)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>(2,133,188.58)</u>

<b>TUITION PRE-SCHOOL (59)</b>			Revised		Available	PCT
			Budget	Revenue/Expenses	Encumbrances	Budget Used
REVENUE						
0990	BEGINNING BALANCE		21,459.09	21,459.09	-	100.0%
1300	TUITION		714,014.62	6,375.00	707,639.62	0.9%
TOTAL REVENUE			735,473.71	27,834.09	707,639.62	3.8%
EXPENSES						
1000	INSTRUCTION		712,719.62	8,724.71	-	703,994.91 1.2%
2200	INSTRUCTIONAL STAFF SUPP SERVICES		1,295.00	-	-	1,295.00 0.0%
TOTAL EXPENSES			714,014.62	8,724.71	-	705,289.91 1.2%
<b>TOTAL TUITION PRE-SCHOOL (59)</b>			21,459.09	19,109.38	-	2,349.71

<b>TRUST &amp; AGENCY FUNDS (60 &amp; 7000)</b>			Revised		Available	PCT
			Budget	Revenue/Expenses	Encumbrances	Budget Used
REVENUE						
0990	BEGINNING BALANCE		1,916,276.62	1,916,276.62	-	100.0%
1500	EARNINGS ON INVESTMENTS		1,901.70	55.07	1,846.63	2.9%
1900	OTHER REVENUE FROM LOCAL SOURCES		24,650.00	2,650.00	22,000.00	10.8%
TOTAL REVENUE			1,942,828.32	1,918,981.69	23,846.63	98.8%
EXPENSES						
3300	COMMUNITY SERVICES		1,593,372.47	153,874.92	-	1,439,497.55 9.7%
<b>TOTAL TRUST &amp; AGENCY FUNDS (60 &amp; 7000)</b>			349,455.85	1,765,106.77	-	(1,415,650.92)