

AS OF SEPTEMBER 30, 2013

GENERAL FUND (1) BALANCE SHEET

ASSETS

CASH	142,392,926.51
ACCOUNTS RECEIVABLE	483,885.43
DUE FROM OTHER FUNDS	70,208,858.24
INVENTORY	<u>3,806,847.87</u>

TOTAL ASSETS	<u>216,892,518.05</u>
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LIABILITIES

DUE TO OTHER FUNDS	(110,031,838.80)
ACCOUNTS PAYABLE	(152,787.57)
ACCRUED EXPENSES	<u>(16,249,480.12)</u>

TOTAL LIABILITIES	(126,434,106.49)
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FUND BALANCE	(90,458,411.56)
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TOTAL LIABILITIES AND FUND BALANCE	<u>(216,892,518.05)</u>
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GENERAL FUND (1)		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE						
0990	BEGINNING BALANCE	130,364,477.33	130,364,477.33		-	100.0%
1110	AD VALOREM TAXES	399,433,000.00	7,150,438.01		392,282,561.99	1.8%
1130	INCOME TAXES	140,481,000.00	17,154,624.00		123,326,376.00	12.2%
1190	OTHER TAXES	7,494,000.00	9,731.74		7,484,268.26	0.1%
1200	REVENUE IN LIEU OF TAXES	1,418,000.00	16,522.85		1,401,477.15	1.2%
1300	TUITION	1,025,000.00	16,234.00		1,008,766.00	1.6%
1500	EARNINGS ON INVESTMENTS	600,000.00	119,038.10		480,961.90	19.8%
1900	OTHER REVENUE FROM LOCAL SOURCES	3,978,000.00	74,507.73		3,903,492.27	1.9%
3110	STATE PROGRAM	257,785,000.00	63,535,011.00		194,249,989.00	24.6%
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	145,868.19		1,602,131.81	8.3%
4100	UNRESTRICTED DIRECT	6,000.00	-		6,000.00	0.0%
5200	INTERFUND TRANSFERS	2,592,466.08	343,051.97		2,249,414.11	13.2%
TOTAL REVENUE		947,229,943.41	218,929,504.92		728,300,438.49	23.1%
EXPENSES						
1000	INSTRUCTION	430,553,376.58	52,105,394.13	2,695,224.49	375,752,757.96	12.7%
2100	STUDENT SUPPORT SERVICES	37,543,626.24	5,725,556.48	1,463,940.31	30,354,129.45	19.1%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	70,312,089.13	11,499,300.13	930,438.47	57,882,350.53	17.7%
2300	DISTRICT ADMIN SUPPORT	3,029,060.10	611,850.98	187,058.97	2,230,150.15	26.4%
2400	SCHOOL ADMIN SUPPORT	74,816,150.56	13,659,601.86	1,237,553.72	59,918,994.98	19.9%
2500	BUSINESS SUPPORT SERVICES	42,327,582.29	10,035,069.60	5,300,279.48	26,992,233.21	36.2%
2600	PLANT OPERATIONS & MAINTENANCE	104,358,773.00	21,158,353.44	20,978,709.42	62,221,710.14	40.4%
2700	STUDENT TRANSPORTATION	81,721,141.53	12,855,292.13	5,494,824.59	63,371,024.81	22.5%
3300	COMMUNITY SERVICES	2,302,189.70	582,600.23	2,072.21	1,717,517.26	25.4%
4300	ARCHITECTURAL & ENGINEERING	769,381.00	163,074.38	-	606,306.62	21.2%
5200	FUND TRANSFERS	75,000.00	75,000.00	-	-	100.0%
5300	CONTINGENCY	88,941,882.36	-	-	88,941,882.36	0.0%
TOTAL EXPENSES		936,750,252.49	128,471,093.36	38,290,101.66	769,989,057.47	17.8%
TOTAL GENERAL FUND (1)		10,479,690.92	90,458,411.56	(38,290,101.66)	(41,688,618.98)	

AS OF SEPTEMBER 30, 2013

SPECIAL REVENUE FUND (2) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	36,580,987.90
ACCOUNTS RECEIVABLE	<u>1,410,629.92</u>
TOTAL ASSETS	<u>37,991,617.82</u>
LIABILITIES	
DUE TO OTHER FUNDS	<u>(40,224,031.53)</u>
TOTAL LIABILITIES	(40,224,031.53)
FUND BALANCE	2,232,413.71
TOTAL LIABILITIES AND FUND BALANCE	<u>(37,991,617.82)</u>

SPECIAL REVENUE (2)		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE						
0990	BEGINNING BALANCE	11,598,481.43	11,598,481.43		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	1,241.65		(1,241.65)	100.0%
1700	STUDENT ACTIVITIES	1,635.00	1,635.00		-	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	5,066,123.08	605,654.08		4,460,469.00	12.0%
3200	STATE GRANTS	31,411,615.33	4,798,588.10		26,613,027.23	15.3%
4300	FEDERAL RESTRICTED DIRECT	15,108,256.51	798,627.83		14,309,628.68	5.3%
4500	FEDERAL RESTRICTED THROUGH THE STATE	69,281,408.76	866,081.55		68,415,327.21	1.3%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	664,527.50	132,983.62		531,543.88	20.0%
4800	FEDERAL REIMBURSEMENT	189,813.96	189,813.96		-	100.0%
5200	INTERFUND TRANSFERS	252,053.95	80,000.00		172,053.95	31.7%
TOTAL REVENUE		133,573,915.52	19,073,107.22		114,500,808.30	14.3%
EXPENSES						
1000	INSTRUCTION	72,405,085.73	10,185,400.27	1,303,026.04	60,916,659.42	15.9%
2100	STUDENT SUPPORT SERVICES	3,679,460.02	569,465.64	76,686.32	3,033,308.06	17.6%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	34,917,622.94	7,768,204.34	2,725,404.04	24,424,014.56	30.1%
2300	DISTRICT ADMIN SUPPORT	33,217.27	23,075.91	-	10,141.36	69.5%
2400	SCHOOL ADMIN SUPPORT	314,083.00	65,544.79	-	248,538.21	20.9%
2500	BUSINESS SUPPORT SERVICES	1,691,870.52	789,254.18	142,568.82	760,047.52	55.1%
2600	PLANT OPERATIONS & MAINTENANCE	500.00	16,736.20	11,603.25	(27,839.45)	100.0%
2700	STUDENT TRANSPORTATION	4,893,286.07	79,986.93	24,389.80	4,788,909.34	2.1%
2900	OTHER INSTRUCTION	-	10,000.00	-	(10,000.00)	100.0%
3100	FOOD SERVICE OPERATION	-	62,824.92	38,656.67	(101,481.59)	100.0%
3300	COMMUNITY SERVICES	8,717,904.09	1,354,527.78	125,487.88	7,237,888.43	17.0%
4600	BUILDING RENOVATIONS	31,578.00	37,448.00	17,261.80	(23,131.80)	100.0%
5200	FUND TRANSFERS	2,331,917.28	343,051.97	-	1,988,865.31	14.7%
TOTAL EXPENSES		129,016,524.92	21,305,520.93	4,465,084.62	103,245,919.37	20.0%
TOTAL SPECIAL REVENUE (2)		4,557,390.60	(2,232,413.71)	(4,465,084.62)	11,254,888.93	

AS OF SEPTEMBER 30, 2013

CAPITAL OUTLAY (310) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS

719,192.26

TOTAL ASSETS

719,192.26

FUND BALANCE

(719,192.26)

TOTAL LIABILITIES AND FUND BALANCE

(719,192.26)

CAPITAL OUTLAY CONTAINS NO BALANCES

BUILDING FUND (320) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS

12,980,910.48

TOTAL ASSETS

12,980,910.48

FUND BALANCE

(12,980,910.48)

TOTAL LIABILITIES AND FUND BALANCE

(12,980,910.48)

CONSTRUCTION FUND (360) BALANCE SHEET

ASSETS

CASH

7,532,951.51

DUE FROM OTHER FUNDS

36,691,501.46

TOTAL ASSETS

44,224,452.97

FUND BALANCE

(44,224,452.97)

TOTAL LIABILITIES AND FUND BALANCE

(44,224,452.97)

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
CAPITAL OUTLAY FUND (310)							
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	3,585,807.74	-	5,024,192.26	41.6%
TOTAL EXPENSES			8,610,000.00	3,585,807.74	-	5,024,192.26	41.6%
TOTAL CAPITAL OUTLAY FUND (310)			-	719,192.26	-	(719,192.26)	

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
BUILDING FUND (5 CENT LEVY) (320)							
REVENUE							
0990	BEGINNING BALANCE		33,212,152.26	33,212,152.26		-	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			65,580,152.26	33,223,153.21		32,356,999.05	50.7%
EXPENSES							
5200	FUND TRANSFERS		32,368,000.00	20,242,242.73	-	12,125,757.27	62.5%
TOTAL BUILDING FUND (5 CENT LEVY) (320)			33,212,152.26	12,980,910.48	-	20,231,241.78	

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
CONSTRUCTION FUND (360)							
REVENUE							
0990	BEGINNING BALANCE		44,650,624.82	44,650,624.82		-	100.0%
1500	EARNINGS ON INVESTMENTS		-	5,210.63		(5,210.63)	100.0%
5200	FUND TRANSFERS		50,000,000.00	20,374,080.00		29,625,920.00	40.7%
TOTAL REVENUE			94,650,624.82	65,029,915.45		29,620,709.37	68.7%
EXPENSES							
4600	BUILDING RENOVATIONS		50,000,000.00	16,498,489.22	17,405,565.97	16,095,944.81	67.8%
5100	DEBT SERVICE		-	4,306,973.26	-	(4,306,973.26)	100.0%
TOTAL EXPENSES			50,000,000.00	20,805,462.48	17,405,565.97	11,788,971.55	76.4%
TOTAL CONSTRUCTION FUND (360)			44,650,624.82	44,224,452.97	(17,405,565.97)	17,831,737.82	

AS OF SEPTEMBER 30, 2013

DEBT SERVICE FUND (400) BALANCE SHEET

DEBT SERVICE FUND CONTAINS NO BALANCES

FOOD SERVICE FUND (51) BALANCE SHEET

ASSETS

CASH	12,107,181.34
ACCOUNTS RECEIVABLE	4,676,104.29
INVENTORY	2,732,992.09
EQUIPMENT, NET OF DEPRECIATION	22,430,755.00

TOTAL ASSETS	41,947,032.72
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LIABILITIES

DUE TO OTHER FUNDS	(7,400,983.41)
BONDS PAYABLE	(6,360,348.92)

TOTAL LIABILITIES	(13,761,332.33)
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FUND BALANCE	(28,185,700.39)
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TOTAL LIABILITIES AND FUND BALANCE	(41,947,032.72)
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DAY CARE OPERATIONS (52) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS	79,962.62
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FUND BALANCE	(79,962.62)
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TOTAL LIABILITIES AND FUND BALANCE	(79,962.62)
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			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
DEBT SERVICE FUND (400)							
REVENUE							
3200	STATE KSFCC DEBT SERVICE		6,750,638.00	3,540,496.03		3,210,141.97	52.4%
5200	INTERFUND TRANSFERS		40,978,000.00	7,760,943.73		33,217,056.27	18.9%
TOTAL REVENUE			47,728,638.00	11,301,439.76		36,427,198.24	23.7%
EXPENSES							
5100	DEBT SERVICE		47,728,638.00	11,301,439.76	-	36,427,198.24	23.7%
TOTAL DEBT SERVICE FUND (400)			-	-	-	-	

FOOD SERVICE FUND (51)			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE							
0990	BEGINNING BALANCE		29,145,529.62	29,145,529.62		-	100.0%
1500	EARNINGS ON INVESTMENTS		15,362.18	4,829.98		10,532.20	31.4%
1600	FOOD SERVICE		7,700,025.05	1,738,579.99		5,961,445.06	22.6%
1900	OTHER REVENUE FROM LOCAL SOURCES		53,013.85	16,725.47		36,288.38	31.5%
4500	FEDERAL RESTRICTED THROUGH THE STATE		55,380,580.51	6,463,791.20		48,916,789.31	11.7%
TOTAL REVENUE			92,294,511.21	37,369,456.26		54,925,054.95	40.5%
EXPENSES							
3100	FOOD SERVICE OPERATION		92,756,906.06	9,183,755.87	11,522,655.08	72,050,495.11	22.3%
TOTAL FOOD SERVICE FUND (51)			(462,394.85)	28,185,700.39	(11,522,655.08)	(17,125,440.16)	

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
DAY CARE OPERATIONS (52)							
REVENUE							
0990	BEGINNING BALANCE		155,353.07	155,353.07		-	100.0%
1800	DAY CARE FEES		800,000.00	-		800,000.00	0.0%
3200	STATE GRANTS		-	22,218.00		(22,218.00)	100.0%
TOTAL REVENUE			955,353.07	177,571.07		777,782.00	18.6%
EXPENSES							
3200	DAY CARE OPERATIONS		820,000.00	97,608.45	24,955.08	697,436.47	14.9%
TOTAL DAY CARE OPERATIONS (52)			135,353.07	79,962.62	(24,955.08)	80,345.53	

AS OF SEPTEMBER 30, 2013

ENTERPRISE FUND (53) BALANCE SHEET

LIABILITIES

DUE TO OTHER FUNDS

(13,582.78)

FUND BALANCE

13,582.78

TOTAL LIABILITIES AND FUND BALANCE

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ADULT EDUCATION (54) BALANCE SHEET

ASSETS

CASH

318,084.66

TOTAL ASSETS

318,084.66

LIABILITIES

DUE TO OTHER FUNDS

(22,081.03)

TOTAL LIABILITIES

(22,081.03)

FUND BALANCE

(296,003.63)

TOTAL LIABILITIES AND FUND BALANCE

(318,084.66)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
ENTERPRISE FUND (53)						
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	300.04		127,039.96	0.2%
5200	INTERFUND TRANSFERS	18,612.56	-		18,612.56	0.0%
TOTAL REVENUE		165,092.56	1,800.04		163,292.52	1.1%
EXPENSES						
1000	INSTRUCTION	42,580.41	166.94	-	42,413.47	0.4%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	119,002.15	15,215.88	175.54	103,610.73	12.9%
2700	STUDENT TRANSPORTATION	2,010.00	-	-	2,010.00	0.0%
TOTAL EXPENSES		163,592.56	15,382.82	175.54	148,034.20	9.5%
TOTAL ENTERPRISE FUND (53)		1,500.00	(13,582.78)	(175.54)	15,258.32	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
ADULT EDUCATION (54)						
REVENUE						
0990	BEGINNING BALANCE	219,466.74	219,466.74		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	98.24		(98.24)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES	550,000.00	166,408.92		383,591.08	30.3%
TOTAL REVENUE		769,466.74	385,973.90		383,492.84	50.2%
EXPENSES						
1000	INSTRUCTION	545,000.00	84,970.27	10,167.74	449,861.99	17.5%
5200	FUND TRANSFERS	5,000.00	5,000.00	-	-	100.0%
TOTAL EXPENSES		550,000.00	89,970.27	10,167.74	449,861.99	18.2%
TOTAL ADULT EDUCATION (54)		219,466.74	296,003.63	(10,167.74)	(66,369.15)	

AS OF SEPTEMBER 30, 2013

TUITION PRESCHOOL (59) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	75,254.80
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FUND BALANCE	(75,254.80)
TOTAL LIABILITIES AND FUND BALANCE	(75,254.80)
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TRUST & AGENCY FUNDS (60 & 7000) BALANCE SHEET

ASSETS	
CASH	1,403,006.66
DUE FROM OTHER FUNDS	566,525.99
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TOTAL ASSETS	1,969,532.65
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LIABILITIES	
DUE TO OTHER FUNDS	(239,926.20)
FUND BALANCE	(1,729,606.45)
TOTAL LIABILITIES AND FUND BALANCE	(1,969,532.65)
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			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
TUITION PRE-SCHOOL (59)							
REVENUE							
0990	BEGINNING BALANCE		21,459.09	21,459.09		-	100.0%
1300	TUITION		714,014.62	136,180.00		577,834.62	19.1%
	TOTAL REVENUE		735,473.71	157,639.09		577,834.62	21.4%
EXPENSES							
1000	INSTRUCTION		712,719.62	82,400.09	562.91	629,756.62	11.6%
2200	INSTRUCTIONAL STAFF SUPP SERVICES		1,295.00	(15.80)	-	1,310.80	-1.2%
	TOTAL EXPENSES		714,014.62	82,384.29	562.91	631,067.42	11.6%
TOTAL TUITION PRE-SCHOOL (59)			21,459.09	75,254.80	(562.91)	(53,232.80)	

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
TRUST & AGENCY FUNDS (60 & 7000)							
REVENUE							
0990	BEGINNING BALANCE		1,901,172.60	1,901,172.60		-	100.0%
1500	EARNINGS ON INVESTMENTS		-	149.18		(149.18)	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES		204,683.36	102,093.03		102,590.33	49.9%
	TOTAL REVENUE		2,105,855.96	2,003,414.81		102,441.15	95.1%
EXPENSES							
3300	COMMUNITY SERVICES		1,563,645.91	273,808.36	-	1,289,837.55	17.5%
TOTAL TRUST & AGENCY FUNDS (60 & 7000)			542,210.05	1,729,606.45	-	(1,187,396.40)	