

AS OF OCTOBER 31, 2013

GENERAL FUND (1) BALANCE SHEET

ASSETS

CASH	106,038,212.26
ACCOUNTS RECEIVABLE	264,920.37
DUE FROM OTHER FUNDS	37,768,270.00
INVENTORY	4,755,728.31

TOTAL ASSETS

148,827,130.94

LIABILITIES

DUE TO OTHER FUNDS	(69,770,194.92)
ACCOUNTS PAYABLE	(152,848.52)
ACCRUED EXPENSES	(27,520,847.48)

TOTAL LIABILITIES

(97,443,890.92)

FUND BALANCE

(51,383,240.02)

TOTAL LIABILITIES AND FUND BALANCE

(148,827,130.94)

GENERAL FUND (1)		Revised	Revenue/Expenses	Encumbrances	Available	PCT
		Budget			Budget	Used
REVENUE						
0990	BEGINNING BALANCE	130,226,134.83	130,226,134.83		-	100.0%
1110	AD VALOREM TAXES	399,433,000.00	9,283,207.00		390,149,793.00	2.3%
1130	INCOME TAXES	140,481,000.00	30,298,314.00		110,182,686.00	21.6%
1190	OTHER TAXES	7,494,000.00	952,875.38		6,541,124.62	12.7%
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	81,588.04		943,411.96	8.0%
1500	EARNINGS ON INVESTMENTS	600,000.00	129,632.73		470,367.27	21.6%
1900	OTHER REVENUE FROM LOCAL SOURCES	3,978,000.00	109,356.04		3,868,643.96	2.7%
3110	STATE PROGRAM	257,785,000.00	85,368,149.00		172,416,851.00	33.1%
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	291,382.63		1,456,617.37	16.7%
4100	UNRESTRICTED DIRECT	6,000.00	-		6,000.00	0.0%
5200	INTERFUND TRANSFERS	2,592,466.08	343,125.52		2,249,340.56	13.2%
TOTAL REVENUE		947,091,600.91	257,100,288.02		689,991,312.89	27.1%
EXPENSES						
1000	INSTRUCTION	429,273,835.02	94,482,102.67	1,666,117.19	333,125,615.16	22.4%
2100	STUDENT SUPPORT SERVICES	37,595,234.21	9,196,781.76	1,458,972.88	26,939,479.57	28.3%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	70,449,785.21	17,902,065.44	661,527.79	51,886,191.98	26.4%
2300	DISTRICT ADMIN SUPPORT	3,028,651.50	806,706.39	194,560.30	2,027,384.81	33.1%
2400	SCHOOL ADMIN SUPPORT	75,277,859.13	19,942,431.75	1,078,544.43	54,256,882.95	27.9%
2500	BUSINESS SUPPORT SERVICES	42,345,519.40	12,969,425.47	4,252,608.76	25,123,485.17	40.7%
2600	PLANT OPERATIONS & MAINTENANCE	104,863,147.66	28,945,944.89	17,974,867.06	57,942,335.71	44.7%
2700	STUDENT TRANSPORTATION	81,727,580.52	20,315,790.62	6,740,519.32	54,671,270.58	33.1%
3300	COMMUNITY SERVICES	2,336,289.70	747,413.93	17,407.06	1,571,468.71	32.7%
4300	ARCHITECTURAL & ENGINEERING	769,381.00	223,335.85	-	546,045.15	29.0%
5200	FUND TRANSFERS	82,995.28	185,049.23	-	(102,053.95)	223.0%
5300	CONTINGENCY	88,941,882.36	-	-	88,941,882.36	0.0%
TOTAL EXPENSES		936,692,160.99	205,717,048.00	34,045,124.79	696,929,988.20	25.6%
TOTAL GENERAL FUND (1)		10,399,439.92	51,383,240.02	(34,045,124.79)	(6,938,675.31)	

AS OF OCTOBER 31, 2013

SPECIAL REVENUE FUND (2) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	29,404,070.99
ACCOUNTS RECEIVABLE	<u>1,583,164.54</u>
TOTAL ASSETS	<u><u>30,987,235.53</u></u>
LIABILITIES	
DUE TO OTHER FUNDS	<u>(30,753,654.16)</u>
TOTAL LIABILITIES	(30,753,654.16)
FUND BALANCE	(233,581.37)
TOTAL LIABILITIES AND FUND BALANCE	<u><u>(30,987,235.53)</u></u>

		Revised			Available	PCT
SPECIAL REVENUE (2)		Budget	Revenue/Expenses	Encumbrances	Budget	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	3,201.00		(1,566.00)	195.8%
1900	OTHER REVENUE FROM LOCAL SOURCES	5,066,123.08	1,068,159.77		3,997,963.31	21.1%
3200	STATE GRANTS	31,411,615.33	8,787,240.88		22,624,374.45	28.0%
4300	FEDERAL RESTRICTED DIRECT	15,108,256.51	1,078,145.07		14,030,111.44	7.1%
4500	FEDERAL RESTRICTED THROUGH THE STATE	69,281,408.76	11,762,469.35		57,518,939.41	17.0%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	664,527.50	241,963.84		422,563.66	36.4%
4800	FEDERAL REIMBURSEMENT	189,813.96	214,175.65		(24,361.69)	112.8%
5200	INTERFUND TRANSFERS	252,053.95	182,053.95		70,000.00	72.2%
TOTAL REVENUE		133,573,915.52	34,937,132.59		98,636,782.93	26.2%
EXPENSES						
1000	INSTRUCTION	72,267,578.62	17,636,559.17	951,145.98	53,679,873.47	25.7%
2100	STUDENT SUPPORT SERVICES	3,678,429.52	914,431.14	110,385.97	2,653,612.41	27.9%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	38,277,159.54	12,125,807.79	1,368,019.23	24,783,332.52	35.3%
2300	DISTRICT ADMIN SUPPORT	33,217.27	31,452.48	-	1,764.79	94.7%
2400	SCHOOL ADMIN SUPPORT	314,152.45	97,614.57	-	216,537.88	31.1%
2500	BUSINESS SUPPORT SERVICES	1,685,254.92	1,198,231.75	77,686.20	409,336.97	75.7%
2600	PLANT OPERATIONS & MAINTENANCE	500.00	16,819.45	11,520.00	(27,839.45)	5667.9%
2700	STUDENT TRANSPORTATION	4,899,439.68	221,704.08	20,619.80	4,657,115.80	4.9%
2900	OTHER INSTRUCTION	-	10,000.00	-	(10,000.00)	100.0%
3100	FOOD SERVICE OPERATION	-	107,304.37	20,337.55	(127,641.92)	100.0%
3300	COMMUNITY SERVICES	8,722,983.08	1,950,842.73	180,344.11	6,591,796.24	24.4%
4600	BUILDING RENOVATIONS	31,578.00	49,658.17	316,069.00	(334,149.17)	100.0%
5200	FUND TRANSFERS	2,325,367.83	343,125.52	-	1,982,242.31	14.8%
TOTAL EXPENSES		132,235,660.91	34,703,551.22	3,056,127.84	94,475,981.85	28.6%
TOTAL SPECIAL REVENUE (2)		1,338,254.61	233,581.37	(3,056,127.84)	4,160,801.08	

AS OF OCTOBER 31, 2013

CAPITAL OUTLAY (310) BALANCE SHEET

CAPITAL OUTLAY CONTAINS NO BALANCES

BUILDING FUND (320) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS

6,937,334.34

TOTAL ASSETS

6,937,334.34

FUND BALANCE

(6,937,334.34)

TOTAL LIABILITIES AND FUND BALANCE

(6,937,334.34)

CONSTRUCTION FUND (360) BALANCE SHEET

ASSETS

CASH

7,444,300.73

DUE FROM OTHER FUNDS

32,088,867.02

TOTAL ASSETS

39,533,167.75

FUND BALANCE

(39,533,167.75)

TOTAL LIABILITIES AND FUND BALANCE

(39,533,167.75)

		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	4,305,000.00	-	4,305,000.00	50.0%
TOTAL EXPENSES		8,610,000.00	4,305,000.00	-	4,305,000.00	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	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	26,285,818.87	-	6,082,181.13	81.2%
TOTAL BUILDING FUND (5 CENT LEVY) (320)		33,212,152.26	6,937,334.34	-	26,274,817.92	

		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	22,232,646.12		27,767,353.88	44.5%
TOTAL REVENUE		94,650,624.82	66,888,481.57		27,762,143.25	70.7%
EXPENSES						
4600	BUILDING RENOVATIONS	50,000,000.00	23,048,340.56	11,883,715.90	15,067,943.54	69.9%
5100	DEBT SERVICE	-	4,306,973.26	-	(4,306,973.26)	100.0%
TOTAL EXPENSES		50,000,000.00	27,355,313.82	11,883,715.90	10,760,970.28	78.5%
TOTAL CONSTRUCTION FUND (360)		44,650,624.82	39,533,167.75	(11,883,715.90)	17,001,172.97	

AS OF OCTOBER 31, 2013

DEBT SERVICE FUND (400) BALANCE SHEET

DEBT SERVICE FUND CONTAINS NO BALANCES

FOOD SERVICE FUND (51) BALANCE SHEET

ASSETS

CASH	11,390,475.83
ACCOUNTS RECEIVABLE	4,570,318.92
INVENTORY	2,732,992.09
EQUIPMENT, NET OF DEPRECIATION	22,430,755.00

TOTAL ASSETS 41,124,541.84

LIABILITIES

DUE TO OTHER FUNDS	(6,039,171.76)
BONDS PAYABLE	(6,360,348.92)

TOTAL LIABILITIES (12,399,520.68)

FUND BALANCE (28,725,021.16)

TOTAL LIABILITIES AND FUND BALANCE (41,124,541.84)

DAY CARE OPERATIONS (52) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS	81,846.90
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FUND BALANCE (81,846.90)

TOTAL LIABILITIES AND FUND BALANCE (81,846.90)

		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%
4300	FEDERAL RESTRICTED THROUGH THE STATE	-	653,545.74		(653,545.74)	100.0%
5200	INTERFUND TRANSFERS	40,978,000.00	12,669,496.32		28,308,503.68	30.9%
TOTAL REVENUE		47,728,638.00	16,863,538.09		30,865,099.91	35.3%
EXPENSES						
5100	DEBT SERVICE	47,728,638.00	16,863,538.09	-	30,865,099.91	35.3%
TOTAL DEBT SERVICE FUND (400)		-	-	-	-	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
FOOD SERVICE FUND (51)						
REVENUE						
0990	BEGINNING BALANCE	29,145,529.62	29,145,529.62		-	100.0%
1500	EARNINGS ON INVESTMENTS	15,362.18	6,410.51		8,951.67	41.7%
1600	FOOD SERVICE	7,700,025.05	1,737,870.67		5,962,154.38	22.6%
1900	OTHER REVENUE FROM LOCAL SOURCES	53,013.85	20,350.11		32,663.74	38.4%
4500	FEDERAL RESTRICTED THROUGH THE STATE	55,380,980.51	11,940,739.88		43,440,240.63	21.6%
TOTAL REVENUE		92,294,911.21	42,850,900.79		49,444,010.42	46.4%
EXPENSES						
3100	FOOD SERVICE OPERATION	92,757,306.06	14,125,879.63	9,978,648.19	68,652,778.24	26.0%
TOTAL FOOD SERVICE FUND (51)		(462,394.85)	28,725,021.16	(9,978,648.19)	(19,208,767.82)	

		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	3,320.00		796,680.00	0.4%
3200	STATE GRANTS	-	80,394.00		(80,394.00)	100.0%
TOTAL REVENUE		955,353.07	239,067.07		716,286.00	25.0%
EXPENSES						
3200	DAY CARE OPERATIONS	820,000.00	157,220.17	18,921.52	643,858.31	21.5%
TOTAL DAY CARE OPERATIONS (52)		135,353.07	81,846.90	(18,921.52)	72,427.69	

AS OF OCTOBER 31, 2013

ENTERPRISE FUND (53) BALANCE SHEET

LIABILITIES

DUE TO OTHER FUNDS

(4,069.39)

FUND BALANCE

4,069.39

TOTAL LIABILITIES AND FUND BALANCE

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ADULT EDUCATION (54) BALANCE SHEET

ASSETS

CASH

349,255.84

TOTAL ASSETS

349,255.84

LIABILITIES

DUE TO OTHER FUNDS

(60,972.32)

TOTAL LIABILITIES

(60,972.32)

FUND BALANCE

(288,283.52)

TOTAL LIABILITIES AND FUND BALANCE

(349,255.84)

		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	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	5,004.76		122,335.24	3.9%
5200	INTERFUND TRANSFERS	18,612.56	7,995.28		10,617.28	43.0%
TOTAL REVENUE		165,092.56	14,500.04		150,592.52	8.8%
EXPENSES						
1000	INSTRUCTION	42,580.41	166.94	17,500.00	24,913.47	41.5%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	126,997.43	18,402.49	260.24	108,334.70	14.7%
2700	STUDENT TRANSPORTATION	2,010.00	-	-	2,010.00	0.0%
TOTAL EXPENSES		171,587.84	18,569.43	17,760.24	135,258.17	21.2%
TOTAL ENTERPRISE FUND (53)		(6,495.28)	(4,069.39)	(17,760.24)	15,334.35	

		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	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	165,925.62		384,074.38	30.2%
TOTAL REVENUE		769,466.74	385,490.60		383,976.14	50.1%
EXPENSES						
1000	INSTRUCTION	545,000.00	92,207.08	14,799.26	437,993.66	19.6%
5200	FUND TRANSFERS	5,000.00	5,000.00	-	-	100.0%
TOTAL EXPENSES		550,000.00	97,207.08	14,799.26	437,993.66	20.4%
TOTAL ADULT EDUCATION (54)		219,466.74	288,283.52	(14,799.26)	(54,017.52)	

AS OF OCTOBER 31, 2013

TUITION PRESCHOOL (59) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	<u>74,501.28</u>
FUND BALANCE	(74,501.28)
TOTAL LIABILITIES AND FUND BALANCE	<u>(74,501.28)</u>

TRUST & AGENCY FUNDS (60 & 7000) BALANCE SHEET

ASSETS	
CASH	1,468,241.39
DUE FROM OTHER FUNDS	<u>716,129.05</u>
TOTAL ASSETS	<u>2,184,370.44</u>
LIABILITIES	
DUE TO OTHER FUNDS	(473,207.03)
FUND BALANCE	(1,711,163.41)
TOTAL LIABILITIES AND FUND BALANCE	<u>(2,184,370.44)</u>

		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
TUITION PRE-SCHOOL (59)						
REVENUE						
0990	BEGINNING BALANCE	21,459.09	21,459.09		-	100.0%
1300	TUITION	714,014.62	205,730.00		508,284.62	28.8%
TOTAL REVENUE		735,473.71	227,189.09		508,284.62	30.9%
EXPENSES						
1000	INSTRUCTION	712,719.62	152,703.61	2,215.67	557,800.34	21.7%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	1,295.00	(15.80)	-	1,310.80	-1.2%
TOTAL EXPENSES		714,014.62	152,687.81	2,215.67	559,111.14	21.7%
TOTAL TUITION PRE-SCHOOL (59)		21,459.09	74,501.28	(2,215.67)	(50,826.52)	

		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	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	292,251.40	-	1,271,394.51	18.7%
TOTAL TRUST & AGENCY FUNDS (60 & 7000)		542,210.05	1,711,163.41	-	(1,168,953.36)	