

AS OF JANUARY 31, 2014

**GENERAL FUND (1) BALANCE SHEET**

**ASSETS**

CASH	368,313,206.70
ACCOUNTS RECEIVABLE	265,690.34
DUE FROM OTHER FUNDS	21,619,793.75
INVENTORY	<u>6,330,380.98</u>

<b>TOTAL ASSETS</b>	<b><u>396,529,071.77</u></b>
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**LIABILITIES**

DUE TO OTHER FUNDS	(61,067,114.12)
ACCOUNTS PAYABLE	(152,855.52)
ACCRUED EXPENSES	<u>(52,613,451.03)</u>

<b>TOTAL LIABILITIES</b>	<b>(113,833,420.67)</b>
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<b>FUND BALANCE</b>	<b>(282,695,651.10)</b>
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<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>(396,529,071.77)</u></b>
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GENERAL FUND (1)		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE						
0990	BEGINNING BALANCE	130,226,134.83	130,226,134.83		-	100.0%
1110	AD VALOREM TAXES	399,433,000.00	366,440,900.09		32,992,099.91	91.7%
1130	INCOME TAXES	140,481,000.00	59,942,644.00		80,538,356.00	42.7%
1190	OTHER TAXES	7,494,000.00	1,233,224.50		6,260,775.50	16.5%
1200	REVENUE IN LIEU OF TAXES	1,418,000.00	1,274,735.79		143,264.21	89.9%
1300	TUITION	1,025,000.00	328,176.04		696,823.96	32.0%
1500	EARNINGS ON INVESTMENTS	600,000.00	346,489.71		253,510.29	57.7%
1900	OTHER REVENUE FROM LOCAL SOURCES	3,978,000.00	1,105,168.66		2,872,831.34	27.8%
3110	STATE PROGRAM	257,785,000.00	150,867,563.00		106,917,437.00	58.5%
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	728,441.17		1,019,558.83	41.7%
4100	UNRESTRICTED DIRECT	6,000.00	10,476.27		(4,476.27)	174.6%
5200	INTERFUND TRANSFERS	2,592,466.08	1,427,939.87		1,164,526.21	55.1%
TOTAL REVENUE		947,091,600.91	713,931,893.93		233,159,706.98	75.4%
EXPENSES						
1000	INSTRUCTION	536,920,436.36	213,839,517.56	1,107,270.17	321,973,648.63	40.0%
2100	STUDENT SUPPORT SERVICES	47,107,589.32	19,593,679.33	714,793.90	26,799,116.09	43.1%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	85,588,398.20	35,898,323.87	541,809.24	49,148,265.09	42.6%
2300	DISTRICT ADMIN SUPPORT	3,542,593.68	1,620,262.74	140,441.26	1,781,889.68	49.7%
2400	SCHOOL ADMIN SUPPORT	90,098,077.86	38,894,680.57	834,168.07	50,369,229.22	44.1%
2500	BUSINESS SUPPORT SERVICES	46,600,609.98	20,062,376.89	4,565,369.66	21,972,863.43	52.8%
2600	PLANT OPERATIONS & MAINTENANCE	112,278,124.42	55,625,923.02	10,480,371.28	46,171,830.12	58.9%
2700	STUDENT TRANSPORTATION	88,019,462.75	38,764,254.22	5,270,075.88	43,985,132.65	50.0%
3300	COMMUNITY SERVICES	2,781,339.55	1,283,123.25	7,703.46	1,490,512.84	46.4%
4300	ARCHITECTURAL & ENGINEERING	921,526.83	456,839.54	-	464,687.29	49.6%
5200	FUND TRANSFERS	159,389.04	5,197,261.84	-	(5,037,872.80)	3260.7%
5300	CONTINGENCY	88,941,882.36	-	-	88,941,882.36	0.0%
TOTAL EXPENSES		1,102,959,430.35	431,236,242.83	23,662,002.92	648,061,184.60	41.2%
TOTAL GENERAL FUND (1)		(155,867,829.44)	282,695,651.10	(23,662,002.92)	(414,901,477.62)	

AS OF JANUARY 31, 2014

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

ASSETS	
DUE FROM OTHER FUNDS	11,737,346.02
ACCOUNTS RECEIVABLE	<u>654,873.32</u>
<b>TOTAL ASSETS</b>	<b><u><u>12,392,219.34</u></u></b>
LIABILITIES	
DUE TO OTHER FUNDS	<u>(13,524,484.98)</u>
<b>TOTAL LIABILITIES</b>	<b>(13,524,484.98)</b>
<b>FUND BALANCE</b>	<b>1,132,265.64</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u><u>(12,392,219.34)</u></u></b>

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	-	3,770.88		(3,770.88)	100.0%
1700	STUDENT ACTIVITIES	-	3,861.00		(3,861.00)	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	278,946.29	2,986,767.96		(2,707,821.67)	1070.7%
3200	STATE GRANTS	29,870,585.24	13,055,396.45		16,815,188.79	43.7%
4300	FEDERAL RESTRICTED DIRECT	15,086,994.73	7,410,065.20		7,676,929.53	49.1%
4500	FEDERAL RESTRICTED THROUGH THE STATE	72,366,974.32	33,221,228.70		39,145,745.62	45.9%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	801,577.50	292,320.39		509,257.11	36.5%
4800	FEDERAL REIMBURSEMENT	2,892,642.41	1,190,180.07		1,702,462.34	41.1%
5200	INTERFUND TRANSFERS	1,118,489.95	1,115,769.76		2,720.19	99.8%
TOTAL REVENUE		134,014,691.87	70,877,841.84		63,136,850.03	52.9%
EXPENSES						
1000	INSTRUCTION	72,267,193.19	38,636,073.28	1,093,097.89	32,538,022.02	55.0%
2100	STUDENT SUPPORT SERVICES	3,695,668.52	1,929,171.26	113,216.19	1,653,281.07	55.3%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	34,254,311.03	21,349,701.91	1,517,662.13	11,386,946.99	66.8%
2300	DISTRICT ADMIN SUPPORT	69,442.27	60,829.50	-	8,612.77	87.6%
2400	SCHOOL ADMIN SUPPORT	229,463.82	164,923.43	-	64,540.39	71.9%
2500	BUSINESS SUPPORT SERVICES	1,685,254.92	2,630,532.75	164,103.63	(1,109,381.46)	165.8%
2600	PLANT OPERATIONS & MAINTENANCE	500.00	17,214.50	23,658.60	(40,373.10)	8174.6%
2700	STUDENT TRANSPORTATION	5,382,636.80	1,747,548.77	9,089.80	3,625,998.23	32.6%
2900	OTHER INSTRUCTION	-	10,000.00	-	(10,000.00)	100.0%
3100	FOOD SERVICE OPERATION	-	130,635.73	-	(130,635.73)	100.0%
3300	COMMUNITY SERVICES	8,958,032.00	3,735,524.68	186,433.71	5,036,073.61	43.8%
4600	BUILDING RENOVATIONS	31,578.00	169,256.38	196,470.79	(334,149.17)	1158.2%
5200	FUND TRANSFERS	2,343,028.87	1,428,695.29	-	914,333.58	61.0%
TOTAL EXPENSES		128,917,109.42	72,010,107.48	3,303,732.74	53,603,269.20	58.4%
TOTAL SPECIAL REVENUE (2)		5,097,582.45	(1,132,265.64)	(3,303,732.74)	9,533,580.83	

AS OF JANUARY 31, 2014

**CAPITAL OUTLAY (310) BALANCE SHEET**

CAPITAL OUTLAY CONTAINS NO BALANCES

**BUILDING FUND (320) BALANCE SHEET**

ASSETS

DUE FROM OTHER FUNDS

20,444,455.37

**TOTAL ASSETS**

20,444,455.37

**FUND BALANCE**

(20,444,455.37)

**TOTAL LIABILITIES AND FUND BALANCE**

(20,444,455.37)

**CONSTRUCTION FUND (360) BALANCE SHEET**

ASSETS

CASH

40,855,530.84

DUE FROM OTHER FUNDS

25,972,869.79

**TOTAL ASSETS**

66,828,400.63

**FUND BALANCE**

(66,828,400.63)

**TOTAL LIABILITIES AND FUND BALANCE**

(66,828,400.63)

		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	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%
<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	33,212,152.26	33,212,152.26		-	100.0%
1110	AD VALOREM TAXES	31,915,000.00	31,699,383.00		215,617.00	99.3%
1900	OTHER REVENUE FROM LOCAL SOURCES	213,000.00	102,448.21		110,551.79	48.1%
3200	STATE GRANTS	240,000.00	-		240,000.00	0.0%
TOTAL REVENUE		65,580,152.26	65,013,983.47		566,168.79	99.1%
EXPENSES						
5200	FUND TRANSFERS	32,368,000.00	44,569,528.10	-	(12,201,528.10)	137.7%
<b>TOTAL BUILDING FUND (5 CENT LEVY) (320)</b>		33,212,152.26	20,444,455.37	-	12,767,696.89	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>CONSTRUCTION FUND (360)</b>						
REVENUE						
0990	BEGINNING BALANCE	44,650,624.82	44,650,624.82		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	65,723.08		(65,723.08)	100.0%
5100	BOND PROCEEDS	-	33,005,000.00		(33,005,000.00)	100.0%
5200	FUND TRANSFERS	50,000,000.00	23,166,782.38		26,833,217.62	46.3%
TOTAL REVENUE		94,650,624.82	100,888,130.28		(6,237,505.46)	106.6%
EXPENSES						
4600	BUILDING RENOVATIONS	50,000,000.00	29,752,752.06	5,720,487.61	14,526,760.33	70.9%
5100	DEBT SERVICE	-	4,306,977.59	-	(4,306,977.59)	100.0%
TOTAL EXPENSES		50,000,000.00	34,059,729.65	5,720,487.61	10,219,782.74	79.6%
<b>TOTAL CONSTRUCTION FUND (360)</b>		44,650,624.82	66,828,400.63	(5,720,487.61)	(16,457,288.20)	

AS OF JANUARY 31, 2014

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

DEBT SERVICE FUND CONTAINS NO BALANCES

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

ASSETS

CASH	11,950,095.05
ACCOUNTS RECEIVABLE	3,582,063.89
INVENTORY	2,732,992.09
EQUIPMENT, NET OF DEPRECIATION	<u>22,430,755.00</u>

**TOTAL ASSETS** 40,695,906.03

LIABILITIES

DUE TO OTHER FUNDS	(5,556,200.44)
BONDS PAYABLE	<u>(6,360,348.92)</u>

**TOTAL LIABILITIES** (11,916,549.36)

**FUND BALANCE** (28,779,356.67)

**TOTAL LIABILITIES AND FUND BALANCE** (40,695,906.03)

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

ASSETS

DUE FROM OTHER FUNDS	<u><u>81,151.14</u></u>
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**FUND BALANCE** (81,151.14)

**TOTAL LIABILITIES AND FUND BALANCE** (81,151.14)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>DEBT SERVICE FUND (400)</b>						
REVENUE						
3200	STATE KSFCC DEBT SERVICE	6,750,638.00	5,345,918.19		1,404,719.81	79.2%
4300	FEDERAL RESTRICTED THROUGH THE STATE	-	1,308,420.49		(1,308,420.49)	100.0%
5200	INTERFUND TRANSFERS	40,978,000.00	34,087,226.35		6,890,773.65	83.2%
TOTAL REVENUE		47,728,638.00	40,741,565.03		6,987,072.97	85.4%
EXPENSES						
5100	DEBT SERVICE	47,728,638.00	40,741,565.03	-	6,987,072.97	85.4%
<b>TOTAL DEBT SERVICE FUND (400)</b>		-	-	-	-	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>FOOD SERVICE FUND (51)</b>						
REVENUE						
0990	BEGINNING BALANCE	29,145,529.62	29,145,529.62		-	100.0%
1500	EARNINGS ON INVESTMENTS	15,362.18	11,084.41		4,277.77	72.2%
1600	FOOD SERVICE	7,700,025.05	4,765,678.88		2,934,346.17	61.9%
1900	OTHER REVENUE FROM LOCAL SOURCES	53,013.85	43,037.45		9,976.40	81.2%
4500	FEDERAL RESTRICTED THROUGH THE STATE	55,326,768.64	22,268,825.46		33,057,943.18	40.2%
TOTAL REVENUE		92,240,699.34	56,234,155.82		36,006,543.52	61.0%
EXPENSES						
3100	FOOD SERVICE OPERATION	92,791,828.22	27,434,799.15	8,696,629.01	56,660,400.06	38.9%
<b>TOTAL FOOD SERVICE FUND (51)</b>		(551,128.88)	28,799,356.67	(8,696,629.01)	(20,653,856.54)	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>DAY CARE OPERATIONS (52)</b>						
REVENUE						
0990	BEGINNING BALANCE	155,353.07	155,353.07		-	100.0%
1800	DAY CARE FEES	482,123.96	21,464.30		460,659.66	4.5%
3200	STATE GRANTS	182,189.00	232,598.00		(50,409.00)	127.7%
TOTAL REVENUE		819,666.03	409,415.37		410,250.66	49.9%
EXPENSES						
3200	DAY CARE OPERATIONS	820,000.00	328,264.23	17,828.77	473,907.00	42.2%
<b>TOTAL DAY CARE OPERATIONS (52)</b>		(333.97)	81,151.14	(17,828.77)	(63,656.34)	

AS OF JANUARY 31, 2014

**ENTERPRISE FUND (53) BALANCE SHEET**

LIABILITIES

DUE TO OTHER FUNDS

(23,479.00)

**FUND BALANCE**

23,479.00

**TOTAL LIABILITIES AND FUND BALANCE**

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**ADULT EDUCATION (54) BALANCE SHEET**

ASSETS

CASH

290,770.77

**TOTAL ASSETS**

290,770.77

LIABILITIES

DUE TO OTHER FUNDS

(45,508.15)

**TOTAL LIABILITIES**

(45,508.15)

**FUND BALANCE**

(245,262.62)

**TOTAL LIABILITIES AND FUND BALANCE**

(290,770.77)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>ENTERPRISE FUND (53)</b>						
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	9,573.00		117,767.00	7.5%
5200	INTERFUND TRANSFERS	32,601.60	13,989.04		18,612.56	42.9%
TOTAL REVENUE		179,081.60	25,062.04		154,019.56	14.0%
EXPENSES						
1000	INSTRUCTION	42,580.41	18,401.42	-	24,178.99	43.2%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	132,991.19	30,139.62	-	102,851.57	22.7%
2700	STUDENT TRANSPORTATION	2,010.00	-	-	2,010.00	0.0%
TOTAL EXPENSES		177,581.60	48,541.04	-	129,040.56	27.3%
<b>TOTAL ENTERPRISE FUND (53)</b>		1,500.00	(23,479.00)	-	24,979.00	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>ADULT EDUCATION (54)</b>						
REVENUE						
0990	BEGINNING BALANCE	219,466.74	219,466.74		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	262.42		(262.42)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES	550,000.00	261,423.17		288,576.83	47.5%
5200	INTERFUND TRANSFERS	-	526.31		(526.31)	100.0%
TOTAL REVENUE		769,466.74	481,678.64		287,788.10	62.6%
EXPENSES						
1000	INSTRUCTION	36,846.00	15,918.49	-	20,927.51	43.2%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	508,154.00	215,497.53	25,446.04	267,210.43	47.4%
5200	FUND TRANSFERS	5,000.00	5,000.00	-	-	100.0%
TOTAL EXPENSES		550,000.00	236,416.02	25,446.04	288,137.94	47.6%
<b>TOTAL ADULT EDUCATION (54)</b>		219,466.74	245,262.62	(25,446.04)	(349.84)	

AS OF JANUARY 31, 2014

**TUITION PRESCHOOL (59) BALANCE SHEET**

ASSETS	
DUE FROM OTHER FUNDS	<u>62,875.74</u>
<b>FUND BALANCE</b>	(62,875.74)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>(62,875.74)</u>

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

ASSETS	
CASH	1,517,174.23
DUE FROM OTHER FUNDS	<u>571,883.83</u>
<b>TOTAL ASSETS</b>	<u>2,089,058.06</u>
LIABILITIES	
DUE TO OTHER FUNDS	(273,588.95)
<b>FUND BALANCE</b>	(1,815,469.11)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>(2,089,058.06)</u>

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>TUITION PRE-SCHOOL (59)</b>							
REVENUE							
0990	BEGINNING BALANCE		21,459.09	21,459.09		-	100.0%
1300	TUITION		692,555.53	388,870.00		303,685.53	56.2%
TOTAL REVENUE			714,014.62	410,329.09		303,685.53	57.5%
EXPENSES							
1000	INSTRUCTION		712,719.62	347,469.15	-	365,250.47	48.8%
2200	INSTRUCTIONAL STAFF SUPP SERVICES		1,295.00	(15.80)	-	1,310.80	-1.2%
TOTAL EXPENSES			714,014.62	347,453.35	-	366,561.27	48.7%
<b>TOTAL TUITION PRE-SCHOOL (59)</b>			-	62,875.74	-	(62,875.74)	

			Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>TRUST &amp; AGENCY FUNDS (60 &amp; 7000)</b>							
REVENUE							
0990	BEGINNING BALANCE		1,901,172.60	1,901,172.60		-	100.0%
1500	EARNINGS ON INVESTMENTS		-	362.46		(362.46)	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES		204,683.36	405,595.40		(200,912.04)	198.2%
TOTAL REVENUE			2,105,855.96	2,307,130.46		(201,274.50)	109.6%
EXPENSES							
3300	COMMUNITY SERVICES		1,563,645.91	491,661.35	-	1,071,984.56	31.4%
<b>TOTAL TRUST &amp; AGENCY FUNDS (60 &amp; 7000)</b>			542,210.05	1,815,469.11	-	(1,273,259.06)	