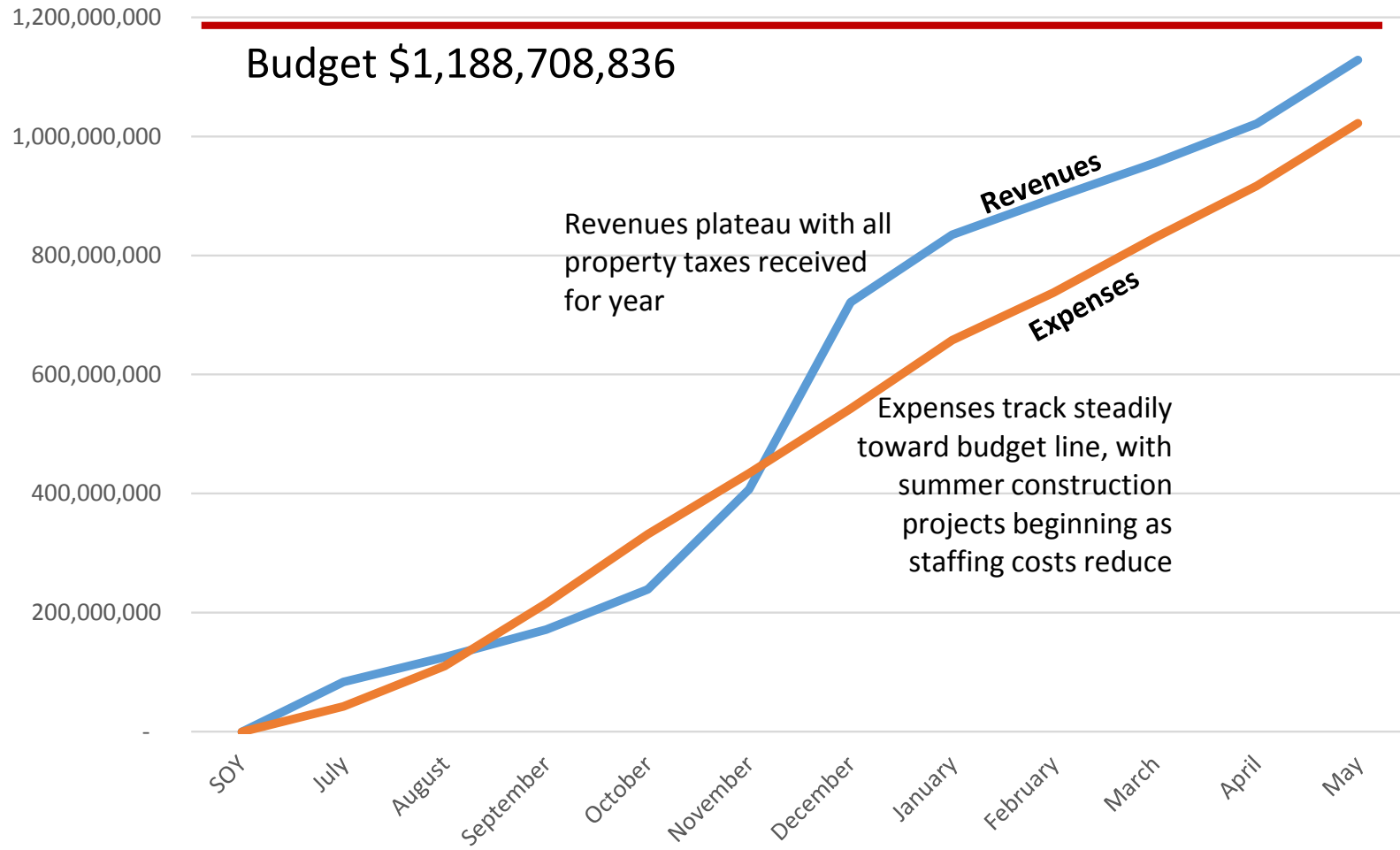


May Monthly Financial Report



AS OF MAY 31, 2014

GENERAL FUND (1) BALANCE SHEET

ASSETS

CASH	268,572,560.79
ACCOUNTS RECEIVABLE	1,217,813.08
DUE FROM OTHER FUNDS	29,086,764.21
INVENTORY	4,297,176.07

TOTAL ASSETS

303,174,314.15

LIABILITIES

DUE TO OTHER FUNDS	(60,091,648.43)
ACCOUNTS PAYABLE	(152,878.53)
ACCRUED EXPENSES	(68,308,638.60)

TOTAL LIABILITIES

(128,553,165.56)

FUND BALANCE

(174,621,148.59)

TOTAL LIABILITIES AND FUND BALANCE

(303,174,314.15)

GENERAL FUND (1)		Revised			Available	PCT
REVENUE		Budget	Revenue/Expenses	Encumbrances	Budget	Used
0990	BEGINNING BALANCE	130,226,134.83	130,226,134.83		-	100.0%
1110	AD VALOREM TAXES	399,433,000.00	390,611,413.57		8,821,586.43	97.8%
1130	INCOME TAXES	140,481,000.00	110,980,973.00		29,500,027.00	79.0%
1190	OTHER TAXES	7,494,000.00	4,042,395.60		3,451,604.40	53.9%
1200	REVENUE IN LIEU OF TAXES	1,418,000.00	1,572,370.49		(154,370.49)	110.9%
1300	TUITION	1,025,000.00	521,657.68		503,342.32	50.9%
1500	EARNINGS ON INVESTMENTS	600,000.00	568,036.02		31,963.98	94.7%
1900	OTHER REVENUE FROM LOCAL SOURCES	3,978,000.00	1,198,411.17		2,779,588.83	30.1%
3110	STATE PROGRAM	257,785,000.00	239,477,825.00		18,307,175.00	92.9%
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	1,311,122.11		436,877.89	75.0%
3900	ON-BEHALF PAYMENTS/STATE	166,545,383.95	-		166,545,383.95	0.0%
4100	UNRESTRICTED DIRECT	6,000.00	8,305.09		(2,305.09)	138.4%
5200	INTERFUND TRANSFERS	2,592,466.08	2,148,273.62		444,192.46	82.9%
TOTAL REVENUE		1,113,636,984.86	882,666,918.18		230,970,066.68	79.3%
EXPENSES						
1000	INSTRUCTION	532,868,799.98	363,284,691.10	1,641,654.98	167,942,453.90	68.5%
2100	STUDENT SUPPORT SERVICES	47,062,286.97	32,072,821.92	327,020.30	14,662,444.75	68.8%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	86,000,433.25	58,102,088.48	537,515.66	27,360,829.11	68.2%
2300	DISTRICT ADMIN SUPPORT	3,724,749.50	2,472,157.13	236,166.44	1,016,425.93	72.7%
2400	SCHOOL ADMIN SUPPORT	90,248,693.61	61,747,738.12	701,110.43	27,799,845.06	69.2%
2500	BUSINESS SUPPORT SERVICES	47,187,955.47	30,296,136.15	2,552,751.71	14,339,067.61	69.6%
2600	PLANT OPERATIONS & MAINTENANCE	114,563,432.43	87,092,587.91	6,008,111.23	21,462,733.29	81.3%
2700	STUDENT TRANSPORTATION	88,493,697.74	64,708,739.97	5,279,506.95	18,505,450.82	79.1%
3300	COMMUNITY SERVICES	2,768,292.21	1,901,854.26	14,845.68	851,592.27	69.2%
4300	ARCHITECTURAL & ENGINEERING	921,647.61	651,958.39	-	269,689.22	70.7%
5200	FUND TRANSFERS	161,567.20	5,714,996.16	-	(5,553,428.96)	3537.2%
5300	CONTINGENCY	88,941,882.36	-	-	88,941,882.36	0.0%
TOTAL EXPENSES		1,102,943,438.33	708,045,769.59	17,298,683.38	377,598,985.36	65.8%
TOTAL GENERAL FUND (1)		10,693,546.53	174,621,148.59	(17,298,683.38)	(146,628,918.68)	

AS OF MAY 31, 2014

SPECIAL REVENUE FUND (2) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	18,997,107.55
ACCOUNTS RECEIVABLE	<u>64,945.29</u>
TOTAL ASSETS	<u><u>19,062,052.84</u></u>
LIABILITIES	
DUE TO OTHER FUNDS	<u>(22,670,607.05)</u>
TOTAL LIABILITIES	(22,670,607.05)
FUND BALANCE	3,608,554.21
TOTAL LIABILITIES AND FUND BALANCE	<u><u>(19,062,052.84)</u></u>

SPECIAL REVENUE (2)		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
REVENUE						
0990	BEGINNING BALANCE	11,598,481.43	11,598,481.43		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	6,799.16		(6,799.16)	100.0%
1700	STUDENT ACTIVITIES	7,767.25	7,767.25		-	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	3,250,018.40	5,985,610.64		(2,735,592.24)	184.2%
3200	STATE GRANTS	30,907,241.27	23,859,334.61		7,047,906.66	77.2%
4300	FEDERAL RESTRICTED DIRECT	15,086,994.73	13,862,140.39		1,224,854.34	91.9%
4500	FEDERAL RESTRICTED THROUGH THE STATE	72,374,490.32	52,390,177.43		19,984,312.89	72.4%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	916,907.50	632,400.25		284,507.25	69.0%
4800	FEDERAL REIMBURSEMENT	2,892,642.41	1,368,439.69		1,524,202.72	47.3%
5200	INTERFUND TRANSFERS	1,644,311.95	1,632,525.92		11,786.03	99.3%
TOTAL REVENUE		138,678,855.26	111,343,676.77		27,335,178.49	80.3%
EXPENSES						
1000	INSTRUCTION	73,459,714.38	63,604,264.24	656,762.85	9,198,687.29	87.5%
2100	STUDENT SUPPORT SERVICES	4,060,963.56	3,257,983.30	98,524.78	704,455.48	82.7%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	35,699,927.92	32,866,088.67	2,317,603.82	516,235.43	98.6%
2300	DISTRICT ADMIN SUPPORT	69,442.27	94,219.94	-	(24,777.67)	135.7%
2400	SCHOOL ADMIN SUPPORT	237,085.30	238,918.23	-	(1,832.93)	100.8%
2500	BUSINESS SUPPORT SERVICES	1,685,254.92	4,230,910.84	120,023.19	(2,665,679.11)	258.2%
2600	PLANT OPERATIONS & MAINTENANCE	25,667.00	29,735.60	169,378.03	(173,446.63)	775.8%
2700	STUDENT TRANSPORTATION	4,289,121.12	2,142,977.51	14,334.80	2,131,808.81	50.3%
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	9,049,181.68	5,861,117.14	197,939.12	2,990,125.42	67.0%
4600	BUILDING RENOVATIONS	31,578.00	336,350.74	88,872.19	(393,644.93)	1346.6%
5200	FUND TRANSFERS	2,289,377.35	2,149,029.04	-	140,348.31	93.9%
TOTAL EXPENSES		130,897,313.50	114,952,230.98	3,663,438.78	12,281,643.74	90.6%
TOTAL SPECIAL REVENUE (2)		7,781,541.76	(3,608,554.21)	(3,663,438.78)	15,053,534.75	

AS OF MAY 31, 2014

CAPITAL OUTLAY (310) BALANCE SHEET

CAPITAL OUTLAY CONTAINS NO BALANCES

BUILDING FUND (320) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS

9,351,734.97

TOTAL ASSETS

9,351,734.97

FUND BALANCE

(9,351,734.97)

TOTAL LIABILITIES AND FUND BALANCE

(9,351,734.97)

CONSTRUCTION FUND (360) BALANCE SHEET

ASSETS

CASH

87,037,037.65

DUE FROM OTHER FUNDS

30,516,035.41

TOTAL ASSETS

117,553,073.06

FUND BALANCE

(117,553,073.06)

TOTAL LIABILITIES AND FUND BALANCE

(117,553,073.06)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
CAPITAL OUTLAY FUND (310)						
REVENUE						
3200	STATE GRANTS	8,610,000.00	8,708,956.00		(98,956.00)	101.1%
EXPENSES						
5200	FUND TRANSFERS	8,610,000.00	8,708,956.00	-	(98,956.00)	101.1%
TOTAL EXPENSES		8,610,000.00	8,708,956.00	-	(98,956.00)	101.1%
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	31,699,383.00		215,617.00	99.3%
1900	OTHER REVENUE FROM LOCAL SOURCES	213,000.00	193,085.16		19,914.84	90.7%
3200	STATE GRANTS	240,000.00	-		240,000.00	0.0%
TOTAL REVENUE		65,580,152.26	65,104,620.42		475,531.84	99.3%
EXPENSES						
5200	FUND TRANSFERS	32,368,000.00	55,752,885.45	-	(23,384,885.45)	172.2%
TOTAL BUILDING FUND (5 CENT LEVY) (320)		33,212,152.26	9,351,734.97	-	23,860,417.29	

		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	-	93,427.57		(93,427.57)	100.0%
5100	BOND PROCEEDS	-	75,895,000.00		(75,895,000.00)	100.0%
5200	FUND TRANSFERS	50,000,000.00	33,222,978.14		16,777,021.86	66.4%
TOTAL REVENUE		94,650,624.82	153,862,030.53		(59,211,405.71)	162.6%
EXPENSES						
4600	BUILDING RENOVATIONS	79,875,466.79	31,998,192.53	45,350,091.19	2,527,183.07	96.8%
5100	DEBT SERVICE	-	4,310,764.94	-	(4,310,764.94)	100.0%
TOTAL EXPENSES		79,875,466.79	36,308,957.47	45,350,091.19	(1,783,581.87)	102.2%
TOTAL CONSTRUCTION FUND (360)		14,775,158.03	117,553,073.06	(45,350,091.19)	(57,427,823.84)	

AS OF MAY 31, 2014

DEBT SERVICE FUND (400) BALANCE SHEET

DEBT SERVICE FUND CONTAINS NO BALANCES

FOOD SERVICE FUND (51) BALANCE SHEET

ASSETS

CASH	13,055,204.02
ACCOUNTS RECEIVABLE	154,495.05
INVENTORY	2,732,992.09
EQUIPMENT, NET OF DEPRECIATION	<u>22,430,755.00</u>

TOTAL ASSETS 38,373,446.16

LIABILITIES

DUE TO OTHER FUNDS	(5,908,263.35)
BONDS PAYABLE	<u>(6,360,348.92)</u>

TOTAL LIABILITIES (12,268,612.27)

FUND BALANCE (26,104,833.89)

TOTAL LIABILITIES AND FUND BALANCE (38,373,446.16)

DAY CARE OPERATIONS (52) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS	<u><u>137,853.08</u></u>
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FUND BALANCE (137,853.08)

TOTAL LIABILITIES AND FUND BALANCE (137,853.08)

		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
DEBT SERVICE FUND (400)						
REVENUE						
3200	STATE KSFCC DEBT SERVICE	6,750,638.00	7,523,876.59		(773,238.59)	111.5%
4300	FEDERAL RESTRICTED THROUGH THE STATE	-	2,616,840.98		(2,616,840.98)	100.0%
5200	INTERFUND TRANSFERS	40,978,000.00	39,622,131.29		1,355,868.71	96.7%
TOTAL REVENUE		47,728,638.00	49,762,848.86		(2,034,210.86)	104.3%
EXPENSES						
5100	DEBT SERVICE	47,728,638.00	49,762,848.86	-	(2,034,210.86)	104.3%
TOTAL DEBT SERVICE FUND (400)		-	-	-	-	

		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
FOOD SERVICE FUND (51)						
REVENUE						
0990	BEGINNING BALANCE	29,145,529.62	29,145,529.62		-	100.0%
1500	EARNINGS ON INVESTMENTS	15,474.77	17,215.29		(1,740.52)	111.2%
1600	FOOD SERVICE	7,872,789.63	7,870,332.87		2,456.76	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	53,013.85	62,304.91		(9,291.06)	117.5%
3200	STATE GRANTS	-	463,098.25		(463,098.25)	100.0%
4500	FEDERAL RESTRICTED THROUGH THE STATE	56,653,518.73	34,690,593.68		21,962,925.05	61.2%
TOTAL REVENUE		93,740,326.60	72,249,074.62		21,491,251.98	77.1%
EXPENSES						
3100	FOOD SERVICE OPERATION	94,256,524.70	46,144,240.73	4,555,435.60	43,556,848.37	53.8%
TOTAL FOOD SERVICE FUND (51)		(516,198.10)	26,104,833.89	(4,555,435.60)	(22,065,596.39)	

		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
DAY CARE OPERATIONS (52)						
REVENUE						
0990	BEGINNING BALANCE	155,353.07	155,353.07		-	100.0%
1800	DAY CARE FEES	255,895.96	37,861.40		218,034.56	14.8%
3200	STATE GRANTS	408,417.00	472,172.00		(63,755.00)	115.6%
TOTAL REVENUE		819,666.03	665,386.47		154,279.56	81.2%
EXPENSES						
3200	DAY CARE OPERATIONS	820,000.00	527,533.39	15,542.25	276,924.36	66.2%
TOTAL DAY CARE OPERATIONS (52)		(333.97)	137,853.08	(15,542.25)	(122,644.80)	

AS OF MAY 31, 2014

ENTERPRISE FUND (53) BALANCE SHEET

LIABILITIES

DUE TO OTHER FUNDS

(35,626.47)

FUND BALANCE

35,626.47

TOTAL LIABILITIES AND FUND BALANCE

-

ADULT EDUCATION (54) BALANCE SHEET

ASSETS

CASH

301,099.15

TOTAL ASSETS

301,099.15

LIABILITIES

DUE TO OTHER FUNDS

(24,344.35)

TOTAL LIABILITIES

(24,344.35)

FUND BALANCE

(276,754.80)

TOTAL LIABILITIES AND FUND BALANCE

(301,099.15)

		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	12,425.92		114,914.08	9.8%
1900	OTHER REVENUE FROM LOCAL SOURCES	-	760.00		(760.00)	100.0%
5200	INTERFUND TRANSFERS	33,579.76	15,026.12		18,553.64	44.7%
TOTAL REVENUE		180,059.76	29,712.04		150,347.72	16.5%
EXPENSES						
1000	INSTRUCTION	42,580.41	20,628.05	8,101.74	13,850.62	67.5%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	133,969.35	44,710.46	2,748.54	86,510.35	35.4%
2700	STUDENT TRANSPORTATION	2,010.00	-	-	2,010.00	0.0%
TOTAL EXPENSES		178,559.76	65,338.51	10,850.28	102,370.97	42.7%
TOTAL ENTERPRISE FUND (53)		1,500.00	(35,626.47)	(10,850.28)	47,976.75	

		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	-	407.11		(407.11)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES	550,000.00	446,153.17		103,846.83	81.1%
5200	INTERFUND TRANSFERS	-	526.31		(526.31)	100.0%
TOTAL REVENUE		769,466.74	666,553.33		102,913.41	86.6%
EXPENSES						
1000	INSTRUCTION	36,846.00	26,260.60	-	10,585.40	71.3%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	508,154.00	358,537.93	1,651.19	147,964.88	70.9%
5200	FUND TRANSFERS	5,000.00	5,000.00	-	-	100.0%
TOTAL EXPENSES		550,000.00	389,798.53	1,651.19	158,550.28	71.2%
TOTAL ADULT EDUCATION (54)		219,466.74	276,754.80	(1,651.19)	(55,636.87)	

AS OF MAY 31, 2014

TUITION PRESCHOOL (59) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	85,823.29
	<u>85,823.29</u>
FUND BALANCE	(85,823.29)
TOTAL LIABILITIES AND FUND BALANCE	<u>(85,823.29)</u>

TRUST & AGENCY FUNDS (60 & 7000) BALANCE SHEET

ASSETS	
CASH	1,801,768.67
DUE FROM OTHER FUNDS	554,671.14
	<u>2,356,439.81</u>
TOTAL ASSETS	<u>2,356,439.81</u>
LIABILITIES	
DUE TO OTHER FUNDS	(514,524.07)
FUND BALANCE	(1,841,915.74)
TOTAL LIABILITIES AND FUND BALANCE	<u>(2,356,439.81)</u>

		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	724,405.36	653,915.00		70,490.36	90.3%
TOTAL REVENUE		745,864.45	675,374.09		70,490.36	90.5%
EXPENSES						
1000	INSTRUCTION	745,859.45	589,566.60	22.30	156,270.55	79.0%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	5.00	(15.80)	-	20.80	-316.0%
TOTAL EXPENSES		745,864.45	589,550.80	22.30	156,291.35	79.0%
TOTAL TUITION PRE-SCHOOL (59)		-	85,823.29	(22.30)	(85,800.99)	

		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	77.47	574.38		(496.91)	741.4%
1900	OTHER REVENUE FROM LOCAL SOURCES	204,683.36	800,595.29		(595,911.93)	391.1%
TOTAL REVENUE		2,105,933.43	2,702,342.27		(596,408.84)	128.3%
EXPENSES						
3300	COMMUNITY SERVICES	1,563,645.91	860,426.53	-	703,219.38	55.0%
TOTAL TRUST & AGENCY FUNDS (60 & 7000)		542,287.52	1,841,915.74	-	(1,299,628.22)	