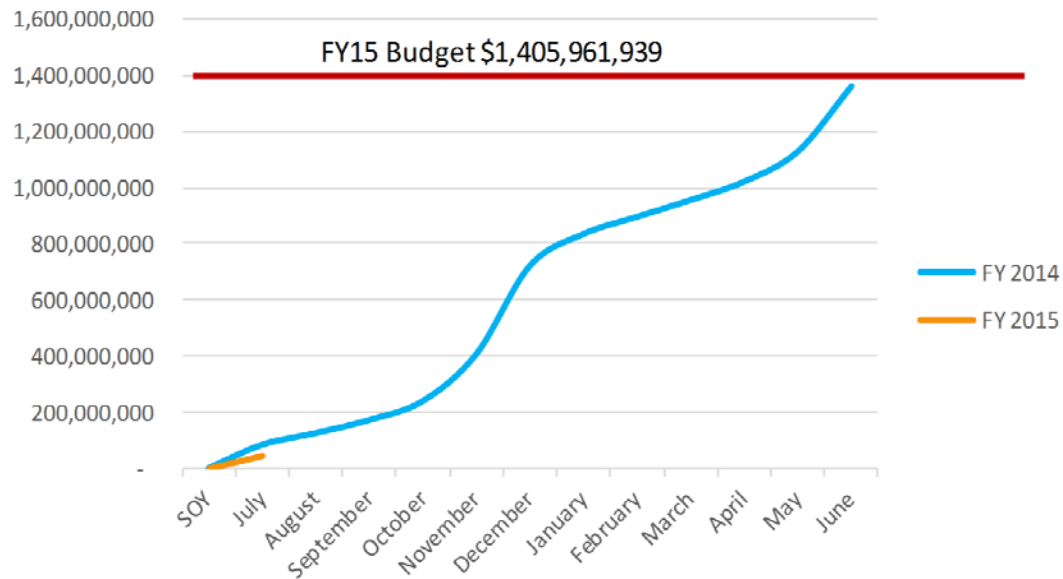
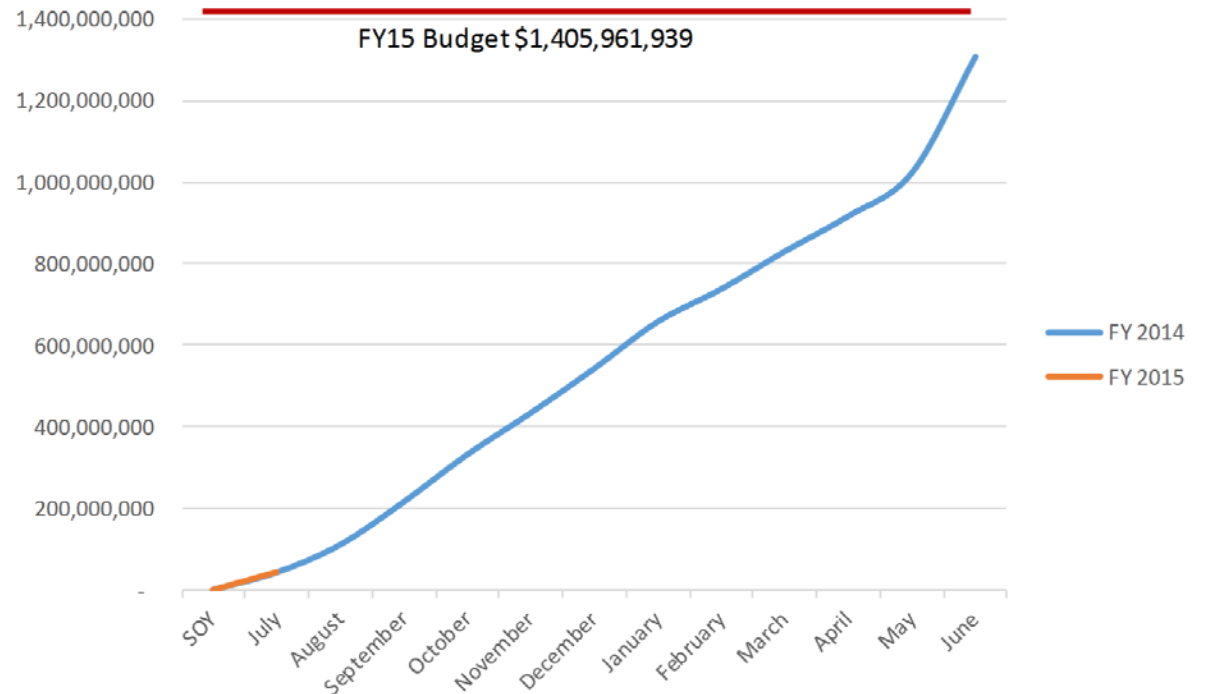


July Financial Report

Comparative Revenues by Month



Comparative Expenditures by Month



AS OF JULY 31, 2014

GENERAL FUND (1) BALANCE SHEET

ASSETS

CASH	194,020,426.75
ACCOUNTS RECEIVABLE	2,524,565.25
DUE FROM OTHER FUNDS	38,335,135.03
INVENTORY	<u>3,542,195.62</u>

TOTAL ASSETS	<u>238,422,322.65</u>
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LIABILITIES

DUE TO OTHER FUNDS	(98,641,364.71)
ACCOUNTS PAYABLE	(4,109,442.47)
ACCRUED EXPENSES	<u>(7,040,077.66)</u>

TOTAL LIABILITIES	(109,790,884.84)
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FUND BALANCE	(128,631,437.81)
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TOTAL LIABILITIES AND FUND BALANCE	<u>(238,422,322.65)</u>
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GENERAL FUND (1)		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE						
0990	BEGINNING BALANCE	118,190,651.83	118,190,651.83		-	100.0%
1110	AD VALOREM TAXES	399,033,000.00	-		399,033,000.00	0.0%
1130	INCOME TAXES	144,812,000.00	-		144,812,000.00	0.0%
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	789,000.00	2,562.00		786,438.00	0.3%
1500	EARNINGS ON INVESTMENTS	500,000.00	90,201.75		409,798.25	18.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	3,991,400.00	14,718.56		3,976,681.44	0.4%
3110	STATE PROGRAM	273,339,479.00	22,537,640.00		250,801,839.00	8.2%
3120	OTHER STATE FUNDING	20,000.00	-		20,000.00	0.0%
3130	EXPENDITURE REIMBURSEMENTS	351,000.00	-		351,000.00	0.0%
3800	REVENUE IN LIEU OF TAXES/STATE	1,457,000.00	-		1,457,000.00	0.0%
3900	ON-BEHALF PAYMENTS/STATE	174,872,653.27	7,795,842.06		167,076,811.21	4.5%
4100	UNRESTRICTED DIRECT	8,300.00	256.44		8,043.56	3.1%
5200	INTERFUND TRANSFERS	1,684,186.32	200,608.31		1,483,578.01	11.9%
TOTAL REVENUE		1,127,960,670.42	148,832,480.95		979,128,189.47	13.2%
EXPENSES						
1000	INSTRUCTION	564,563,161.63	5,967,100.46	2,683,444.51	555,912,616.66	1.5%
2100	STUDENT SUPPORT SERVICES	49,014,528.41	541,116.34	294,678.31	48,178,733.76	1.7%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	94,232,201.56	1,469,508.76	1,431,437.06	91,331,255.74	3.1%
2300	DISTRICT ADMIN SUPPORT	3,553,840.69	292,332.32	97,544.51	3,163,963.86	11.0%
2400	SCHOOL ADMIN SUPPORT	86,178,568.42	1,070,822.20	959,894.24	84,147,851.98	2.4%
2500	BUSINESS SUPPORT SERVICES	46,342,302.91	5,999,160.53	7,522,174.97	32,820,967.41	29.2%
2600	PLANT OPERATIONS & MAINTENANCE	114,590,564.65	4,444,227.82	27,644,822.04	82,501,514.79	28.0%
2700	STUDENT TRANSPORTATION	77,060,148.24	329,898.17	1,975,558.98	74,754,691.09	3.0%
3300	COMMUNITY SERVICES	2,615,650.34	53,313.37	17,026.91	2,545,310.06	2.7%
4300	ARCHITECTURAL & ENGINEERING	936,275.69	18,563.17	-	917,712.52	2.0%
5200	FUND TRANSFERS	15,000.00	15,000.00	-	-	100.0%
5300	CONTINGENCY	109,743,251.19	-	-	109,743,251.19	0.0%
TOTAL EXPENSES		1,148,845,493.73	20,201,043.14	42,626,581.53	1,086,017,869.06	5.5%
TOTAL GENERAL FUND (1)		(20,884,823.31)	128,631,437.81	(42,626,581.53)	(106,889,679.59)	

AS OF JULY 31, 2014

SPECIAL REVENUE FUND (2) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	13,755,685.09
ACCOUNTS RECEIVABLE	<u>10,040,233.01</u>
TOTAL ASSETS	<u>23,795,918.10</u>
LIABILITIES	
DUE TO OTHER FUNDS	(15,718,336.30)
ACCOUNTS PAYABLE	<u>(394,338.21)</u>
TOTAL LIABILITIES	(16,112,674.51)
FUND BALANCE	(7,683,243.59)
TOTAL LIABILITIES AND FUND BALANCE	<u>(23,795,918.10)</u>

SPECIAL REVENUE (2)		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE						
0990	BEGINNING BALANCE	10,009,832.15	10,009,832.15		-	100.0%
1500	EARNINGS ON INVESTMENTS	1,106.70	290.41		816.29	26.2%
1900	OTHER REVENUE FROM LOCAL SOURCES	3,550,106.39	152,261.23		3,397,845.16	4.3%
3200	STATE GRANTS	32,349,740.49	328,150.00		32,021,590.49	1.0%
4300	FEDERAL RESTRICTED DIRECT	15,695,057.00	-		15,695,057.00	0.0%
4500	FEDERAL RESTRICTED THROUGH THE STATE	68,022,348.48	(243.75)		68,022,592.23	0.0%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	613,188.00	-		613,188.00	0.0%
4800	FEDERAL REIMBURSEMENT	2,041,783.19	-		2,041,783.19	0.0%
5200	INTERFUND TRANSFERS	2,269,253.05	15,000.00		2,254,253.05	0.7%
TOTAL REVENUE		134,552,415.45	10,505,290.04		124,047,125.41	7.8%
EXPENSES						
1000	INSTRUCTION	76,866,293.36	1,095,304.50	1,155,048.85	74,615,940.01	2.9%
2100	STUDENT SUPPORT SERVICES	3,110,691.50	48,189.37	24,593.19	3,037,908.94	2.3%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	29,491,578.38	710,938.85	1,115,890.70	27,664,748.83	6.2%
2300	DISTRICT ADMIN SUPPORT	71,548.28	481.64	-	71,066.64	0.7%
2400	SCHOOL ADMIN SUPPORT	146,679.96	-	-	146,679.96	0.0%
2500	BUSINESS SUPPORT SERVICES	1,266,105.64	29,001.60	5,676.28	1,231,427.76	2.7%
2600	PLANT OPERATIONS & MAINTENANCE	17,000.00	875.26	143,386.40	(127,261.66)	848.6%
2700	STUDENT TRANSPORTATION	1,827,277.67	660,243.09	3,380.00	1,163,654.58	36.3%
3300	COMMUNITY SERVICES	9,012,984.81	47,072.32	84,766.04	8,881,146.45	1.5%
4600	BUILDING RENOVATIONS	-	29,331.51	59,540.68	(88,872.19)	100.0%
5200	FUND TRANSFERS	2,870,743.92	200,608.31	-	2,670,135.61	7.0%
TOTAL EXPENSES		124,680,903.52	2,822,046.45	2,592,282.14	119,266,574.93	4.3%
TOTAL SPECIAL REVENUE (2)		9,871,511.93	7,683,243.59	(2,592,282.14)	4,780,550.48	

AS OF JULY 31, 2014

CAPITAL OUTLAY (310) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS

4,026,108.84

TOTAL ASSETS

4,026,108.84

FUND BALANCE

(4,026,108.84)

TOTAL LIABILITIES AND FUND BALANCE

(4,026,108.84)

CAPITAL OUTLAY CONTAINS NO BALANCES

BUILDING FUND (320) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS

6,532,707.06

TOTAL ASSETS

6,532,707.06

FUND BALANCE

(6,532,707.06)

TOTAL LIABILITIES AND FUND BALANCE

(6,532,707.06)

CONSTRUCTION FUND (360) BALANCE SHEET

ASSETS

CASH

48,765,548.77

DUE FROM OTHER FUNDS

73,191,551.18

TOTAL ASSETS

121,957,099.95

LIABILITIES

DUE TO OTHER FUNDS

(20,367,198.52)

ACCOUNTS PAYABLE

(7,826,123.63)

TOTAL LIABILITIES

(28,193,322.15)

FUND BALANCE

(93,763,777.80)

TOTAL LIABILITIES AND FUND BALANCE

(121,957,099.95)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
CAPITAL OUTLAY FUND (310)						
REVENUE						
3200	STATE GRANTS	8,833,566.00	4,356,150.00		4,477,416.00	49.3%
EXPENSES						
5200	FUND TRANSFERS	8,833,566.00	330,041.16	-	8,503,524.84	3.7%
TOTAL EXPENSES		8,833,566.00	330,041.16	-	8,503,524.84	3.7%
TOTAL CAPITAL OUTLAY FUND (310)		-	4,026,108.84	-	(4,026,108.84)	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
BUILDING FUND (5 CENT LEVY) (320)						
REVENUE						
0990	BEGINNING BALANCE	6,284,171.11	6,284,171.11		-	100.0%
1110	AD VALOREM TAXES	321,431,714.00	-		321,431,714.00	0.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	193,000.00	9,010.05		183,989.95	4.7%
3200	STATE GRANTS	484,389.00	242,195.00		242,194.00	50.0%
TOTAL REVENUE		328,393,274.11	6,535,376.16		321,857,897.95	2.0%
EXPENSES						
4200	LAND IMPROVEMENTS	9,037,724.00	-	-	9,037,724.00	0.0%
5200	FUND TRANSFERS	23,782,839.00	2,669.10	-	23,780,169.90	0.0%
TOTAL EXPENSES		32,820,563.00	2,669.10	-	32,817,893.90	0.0%
TOTAL BUILDING FUND (5 CENT LEVY) (320)		295,572,711.11	6,532,707.06	-	289,040,004.05	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
CONSTRUCTION FUND (360)						
REVENUE						
0990	BEGINNING BALANCE	107,817,401.80	107,817,401.80		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	10,913.79		(10,913.79)	100.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	1,605,101.41	-		1,605,101.41	0.0%
5100	BOND PROCEEDS	45,093,293.00	-		45,093,293.00	0.0%
5200	FUND TRANSFERS	-	2,669.10		(2,669.10)	100.0%
TOTAL REVENUE		154,515,796.21	107,830,984.69		46,684,811.52	69.8%
EXPENSES						
4600	BUILDING RENOVATIONS	47,216,836.41	10,931,119.68	30,242,887.84	6,042,828.89	87.2%
5100	DEBT SERVICE	-	3,136,087.21	-	(3,136,087.21)	100.0%
TOTAL EXPENSES		47,216,836.41	14,067,206.89	30,242,887.84	2,906,741.68	93.8%
TOTAL CONSTRUCTION FUND (360)		107,298,959.80	93,763,777.80	(30,242,887.84)	43,778,069.84	

AS OF JULY 31, 2014

DEBT SERVICE FUND (400) BALANCE SHEET

DEBT SERVICE FUND CONTAINS NO BALANCES

FOOD SERVICE FUND (51) BALANCE SHEET

ASSETS

CASH	9,501,011.91
ACCOUNTS RECEIVABLE	506,973.70
INVENTORY	5,210,985.49
EQUIPMENT, NET OF DEPRECIATION	<u>22,332,671.33</u>

TOTAL ASSETS	<u>37,551,642.43</u>
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LIABILITIES

DUE TO OTHER FUNDS	(1,904,422.90)
ACCOUNTS PAYABLE	(272,155.89)
BONDS PAYABLE	<u>(5,383,481.22)</u>

TOTAL LIABILITIES	(7,560,060.01)
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FUND BALANCE	(29,991,582.42)
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TOTAL LIABILITIES AND FUND BALANCE	<u>(37,551,642.43)</u>
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DAY CARE OPERATIONS (52) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS	<u>131,664.57</u>
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FUND BALANCE	(131,664.57)
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TOTAL LIABILITIES AND FUND BALANCE	<u>(131,664.57)</u>
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		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
DEBT SERVICE FUND (400)						
REVENUE						
3200	STATE KSFCC DEBT SERVICE	7,489,499.00	1,091,924.04		6,397,574.96	14.6%
4300	FEDERAL RESTRICTED THROUGH THE STATE	5,860,060.00	-		5,860,060.00	0.0%
5200	INTERFUND TRANSFERS	32,616,405.00	3,466,128.37		29,150,276.63	10.6%
TOTAL REVENUE		45,965,964.00	4,558,052.41		41,407,911.59	9.9%
EXPENSES						
5100	DEBT SERVICE	45,965,964.00	4,558,052.41	-	41,407,911.59	9.9%
TOTAL DEBT SERVICE FUND (400)		-	-	-	-	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
FOOD SERVICE FUND (51)						
REVENUE						
0990	BEGINNING BALANCE	30,281,807.58	30,281,807.58		-	100.0%
1500	EARNINGS ON INVESTMENTS	15,474.77	1,711.43		13,763.34	11.1%
1600	FOOD SERVICE	7,872,789.63	122,530.42		7,750,259.21	1.6%
1900	OTHER REVENUE FROM LOCAL SOURCES	56,263.85	681.58		55,582.27	1.2%
3900	ON-BEHALF PAYMENTS/STATE	-	74,063.78		(74,063.78)	100.0%
4500	FEDERAL RESTRICTED THROUGH THE STATE	50,212,647.49	337,580.49		49,875,067.00	0.7%
TOTAL REVENUE		88,438,983.32	30,818,375.28		57,620,608.04	34.8%
EXPENSES						
3100	FOOD SERVICE OPERATION	58,157,175.74	826,792.86	13,993,155.77	43,337,227.11	25.5%
TOTAL FOOD SERVICE FUND (51)		30,281,807.58	29,991,582.42	(13,993,155.77)	14,283,380.93	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
DAY CARE OPERATIONS (52)						
REVENUE						
0990	BEGINNING BALANCE	120,156.88	120,156.88		-	100.0%
1800	DAY CARE FEES	700,000.00	-		700,000.00	0.0%
3200	STATE GRANTS	-	14,822.00		(14,822.00)	100.0%
3900	ON-BEHALF PAYMENTS/STATE	-	4,505.07		(4,505.07)	100.0%
TOTAL REVENUE		820,156.88	139,483.95		680,672.93	17.0%
EXPENSES						
3200	DAY CARE OPERATIONS	700,000.00	7,819.38	8,964.16	683,216.46	2.4%
TOTAL DAY CARE OPERATIONS (52)		120,156.88	131,664.57	(8,964.16)	(2,543.53)	

AS OF JULY 31, 2014

ENTERPRISE FUND (53) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS

650.00

ACCOUNTS RECEIVABLE

2,000.00

TOTAL ASSETS

2,650.00

FUND BALANCE

(2,650.00)

TOTAL LIABILITIES AND FUND BALANCE

-

ADULT EDUCATION (54) BALANCE SHEET

ASSETS

CASH

242,378.48

TOTAL ASSETS

242,378.48

LIABILITIES

DUE TO OTHER FUNDS

(691.61)

TOTAL LIABILITIES

(691.61)

FUND BALANCE

(241,686.87)

TOTAL LIABILITIES AND FUND BALANCE

(242,378.48)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
ENTERPRISE FUND (53)						
REVENUE						
0990	BEGINNING BALANCE	150.00	150.00		-	100.0%
1800	FEES	175,405.83	2,500.00		172,905.83	1.4%
3900	ON-BEHALF PAYMENTS/STATE	-	434.18		(434.18)	100.0%
TOTAL REVENUE		175,555.83	3,084.18		172,471.65	1.8%
EXPENSES						
1000	INSTRUCTION	34,053.44	434.18	-	33,619.26	1.3%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	139,492.39	-	150.00	139,342.39	0.1%
2700	STUDENT TRANSPORTATION	2,010.00	-	-	2,010.00	0.0%
TOTAL EXPENSES		175,555.83	434.18	150.00	174,971.65	0.3%
TOTAL ENTERPRISE FUND (53)		-	2,650.00	(150.00)	(2,500.00)	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
ADULT EDUCATION (54)						
REVENUE						
0990	BEGINNING BALANCE	234,004.81	234,004.81		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	35.16		(35.16)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES	550,000.00	11,033.89		538,966.11	2.0%
5200	INTERFUND TRANSFERS	-	2,003.63		(2,003.63)	100.0%
TOTAL REVENUE		784,004.81	247,077.49		536,927.32	31.5%
EXPENSES						
1000	INSTRUCTION	35,800.00	565.65	-	35,234.35	1.6%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	459,200.00	4,824.97	36,176.25	418,198.78	8.9%
5200	FUND TRANSFERS	5,000.00	-	-	5,000.00	0.0%
TOTAL EXPENSES		500,000.00	5,390.62	36,176.25	458,433.13	8.3%
TOTAL ADULT EDUCATION (54)		284,004.81	241,686.87	(36,176.25)	78,494.19	

AS OF JULY 31, 2014

TUITION PRESCHOOL (59) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS

105,808.52

FUND BALANCE

(105,808.52)

TOTAL LIABILITIES AND FUND BALANCE

(105,808.52)

TRUST & AGENCY FUNDS (60 & 7000) BALANCE SHEET

ASSETS

CASH

1,625,513.96

DUE FROM OTHER FUNDS

552,703.75

TOTAL ASSETS

2,178,217.71

LIABILITIES

DUE TO OTHER FUNDS

(469,464.59)

ACCOUNTS PAYABLE

(18,928.55)

TOTAL LIABILITIES

(488,393.14)

FUND BALANCE

(1,689,824.57)

TOTAL LIABILITIES AND FUND BALANCE

(2,178,217.71)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
TUITION PRE-SCHOOL (59)						
REVENUE						
0990	BEGINNING BALANCE	102,868.52	102,868.52		-	100.0%
1300	TUITION	683,510.81	2,940.00		680,570.81	0.4%
3900	ON-BEHALF PAYMENTS/STATE	-	3,256.75		(3,256.75)	100.0%
TOTAL REVENUE		786,379.33	109,065.27		680,570.81	13.9%
EXPENSES						
1000	INSTRUCTION	724,952.71	3,256.75	-	721,695.96	0.4%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	1,295.00	-	-	1,295.00	0.0%
TOTAL EXPENSES		726,247.71	3,256.75	-	722,990.96	0.4%
TOTAL TUITION PRE-SCHOOL (59)		60,131.62	105,808.52	-	(42,420.15)	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
TRUST & AGENCY FUNDS (60 & 7000)						
REVENUE						
0990	BEGINNING BALANCE	1,733,339.16	1,733,339.16		-	100.0%
1500	EARNINGS ON INVESTMENTS	77.47	41.67		35.80	53.8%
1900	OTHER REVENUE FROM LOCAL SOURCES	204,683.36	-		204,683.36	0.0%
TOTAL REVENUE		1,938,099.99	1,733,380.83		204,719.16	89.4%
EXPENSES						
3300	COMMUNITY SERVICES	1,563,645.91	43,556.26	-	1,520,089.65	2.8%
TOTAL TRUST & AGENCY FUNDS (60 & 7000)		374,454.08	1,689,824.57	-	(1,315,370.49)	