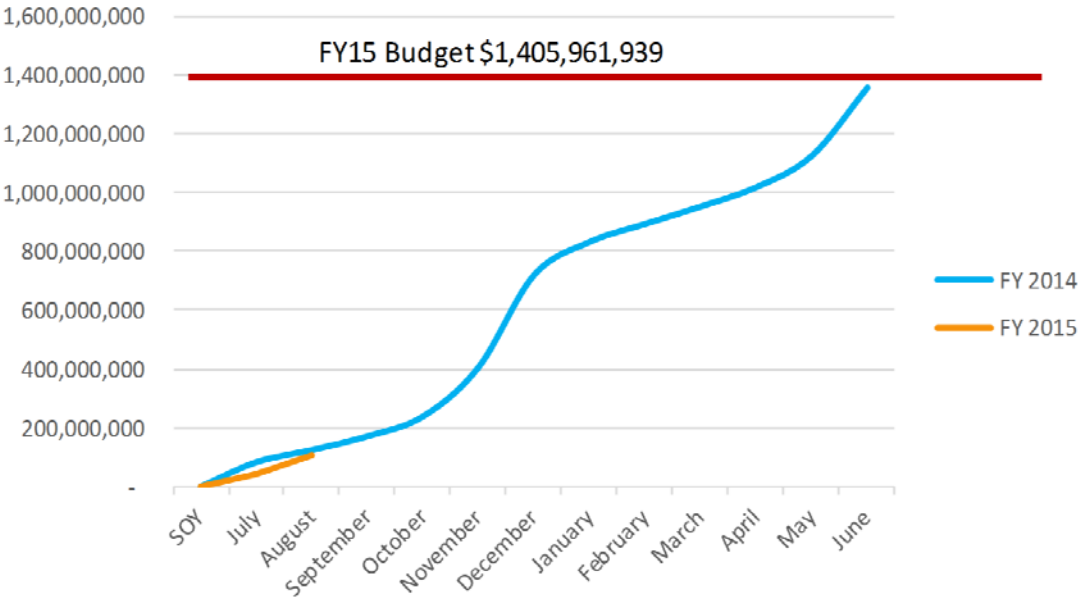
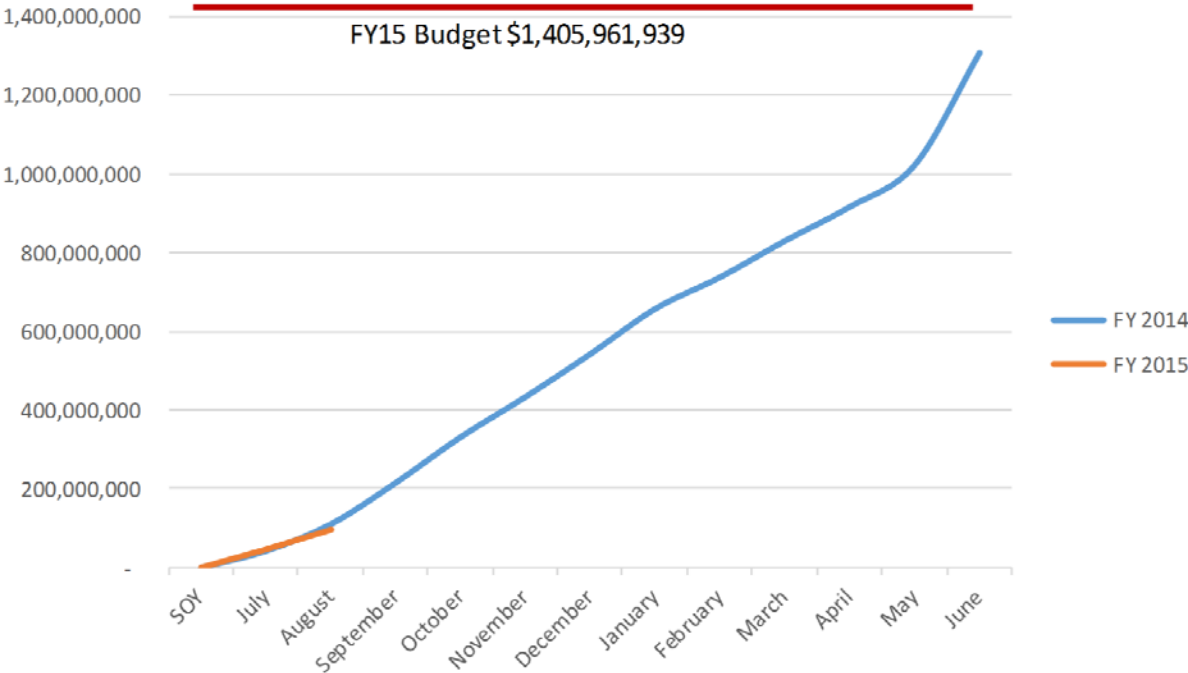


August Financial Report

Comparative Revenues by Month (All Funds)



Comparative Expenditures by Month (All Funds)



AS OF AUGUST 31, 2014

GENERAL FUND (1) BALANCE SHEET

ASSETS

CASH	246,936,869.68
ACCOUNTS RECEIVABLE	1,392,932.09
DUE FROM OTHER FUNDS	58,106,105.39
INVENTORY	<u>4,483,064.99</u>

TOTAL ASSETS

310,918,972.15

LIABILITIES

DUE TO OTHER FUNDS	(122,084,900.76)
ACCOUNTS PAYABLE	(4,109,442.47)
ACCRUED EXPENSES	<u>(68,277,999.74)</u>

TOTAL LIABILITIES

(194,472,342.97)

FUND BALANCE

(116,446,629.18)

TOTAL LIABILITIES AND FUND BALANCE

(310,918,972.15)

GENERAL FUND (1)		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
REVENUE						
0990	BEGINNING BALANCE	119,425,343.16	119,425,343.16		-	100.0%
1110	AD VALOREM TAXES	405,941,230.00	4,085,623.13		401,855,606.87	1.0%
1130	INCOME TAXES	140,812,000.00	9,845,145.00		130,966,855.00	7.0%
1190	OTHER TAXES	6,117,000.00	470,994.97		5,646,005.03	7.7%
1200	REVENUE IN LIEU OF TAXES	1,572,370.00	-		1,572,370.00	0.0%
1300	TUITION	791,000.00	51,140.00		739,860.00	6.5%
1500	EARNINGS ON INVESTMENTS	1,300,000.00	201,232.16		1,098,767.84	15.5%
1900	OTHER REVENUE FROM LOCAL SOURCES	4,273,400.00	76,931.81		4,196,468.19	1.8%
3110	STATE PROGRAM	270,018,985.00	45,075,280.00		224,943,705.00	16.7%
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	1,748,000.00	145,664.92		1,602,335.08	8.3%
3900	ON-BEHALF PAYMENTS/STATE	174,872,653.27	23,387,526.38		151,485,126.89	13.4%
4100	UNRESTRICTED DIRECT	8,300.00	256.44		8,043.56	3.1%
5200	INTERFUND TRANSFERS	2,862,000.00	201,967.63		2,660,032.37	7.1%
TOTAL REVENUE		1,130,113,281.43	202,967,105.60		927,146,175.83	18.0%
EXPENSES						
1000	INSTRUCTION	572,752,096.18	31,113,353.21	2,842,825.20	538,795,917.77	5.9%
2100	STUDENT SUPPORT SERVICES	52,599,553.78	4,230,427.27	1,163,249.77	47,205,876.74	10.3%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	95,966,820.40	8,552,483.17	1,386,471.57	86,027,865.66	10.4%
2300	DISTRICT ADMIN SUPPORT	3,823,830.16	651,082.56	214,415.94	2,958,331.66	22.6%
2400	SCHOOL ADMIN SUPPORT	89,373,276.99	9,506,841.38	1,057,983.19	78,808,452.42	11.8%
2500	BUSINESS SUPPORT SERVICES	47,533,712.47	11,206,448.66	6,592,442.23	29,734,821.58	37.4%
2600	PLANT OPERATIONS & MAINTENANCE	118,890,980.35	15,637,732.54	25,524,968.10	77,728,279.71	34.6%
2700	STUDENT TRANSPORTATION	80,552,599.36	4,979,917.54	2,689,398.77	72,883,283.05	9.5%
3300	COMMUNITY SERVICES	2,807,384.82	396,411.31	3,627.54	2,407,345.97	14.2%
4300	ARCHITECTURAL & ENGINEERING	898,622.19	118,278.78	-	780,343.41	13.2%
5200	FUND TRANSFERS	127,500.00	127,500.00	-	-	100.0%
5300	CONTINGENCY	66,360,130.22	-	-	66,360,130.22	0.0%
TOTAL EXPENSES		1,131,686,506.92	86,520,476.42	41,475,382.31	1,003,690,648.19	11.3%
TOTAL GENERAL FUND (1)		(1,573,225.49)	116,446,629.18	(41,475,382.31)	(76,544,472.36)	

AS OF AUGUST 31, 2014

SPECIAL REVENUE FUND (2) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	28,648,374.08
ACCOUNTS RECEIVABLE	<u>408,041.71</u>
TOTAL ASSETS	<u><u>29,056,415.79</u></u>
LIABILITIES	
DUE TO OTHER FUNDS	(24,336,019.34)
ACCOUNTS PAYABLE	<u>(394,338.21)</u>
TOTAL LIABILITIES	(24,730,357.55)
FUND BALANCE	(4,326,058.24)
TOTAL LIABILITIES AND FUND BALANCE	<u><u>(29,056,415.79)</u></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	1,397.11	636.24		760.87	45.5%
1900	OTHER REVENUE FROM LOCAL SOURCES	3,643,469.97	499,122.81		3,144,347.16	13.7%
3200	STATE GRANTS	32,349,740.49	3,301,077.28		29,048,663.21	10.2%
4300	FEDERAL RESTRICTED DIRECT	15,695,057.00	159,838.82		15,535,218.18	1.0%
4500	FEDERAL RESTRICTED THROUGH THE STATE	68,025,367.48	1,486,740.84		66,538,626.64	2.2%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	613,188.00	87,182.41		526,005.59	14.2%
4800	FEDERAL REIMBURSEMENT	2,041,783.19	148,099.44		1,893,683.75	7.3%
5200	INTERFUND TRANSFERS	2,269,253.05	129,253.05		2,140,000.00	5.7%
TOTAL REVENUE		134,649,088.44	15,821,783.04		118,827,305.40	11.8%
EXPENSES						
1000	INSTRUCTION	76,651,744.42	5,700,466.63	1,425,681.25	69,525,596.54	9.3%
2100	STUDENT SUPPORT SERVICES	3,226,297.63	225,405.23	28,769.82	2,972,122.58	7.9%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	29,628,027.31	1,533,218.23	1,899,497.55	26,195,311.53	11.6%
2300	DISTRICT ADMIN SUPPORT	71,548.28	6,862.35	250.00	64,435.93	9.9%
2400	SCHOOL ADMIN SUPPORT	146,679.96	14,136.37	-	132,543.59	9.6%
2500	BUSINESS SUPPORT SERVICES	1,266,105.64	2,119,728.57	39,604.96	(893,227.89)	170.5%
2600	PLANT OPERATIONS & MAINTENANCE	18,300.00	91,853.43	66,037.03	(139,590.46)	862.8%
2700	STUDENT TRANSPORTATION	1,827,475.67	693,700.55	10,095.00	1,123,680.12	38.5%
3300	COMMUNITY SERVICES	9,015,210.01	879,054.30	73,769.54	8,062,386.17	10.6%
4600	BUILDING RENOVATIONS	-	29,331.51	59,540.68	(88,872.19)	100.0%
5200	FUND TRANSFERS	2,870,743.92	201,967.63	-	2,668,776.29	7.0%
TOTAL EXPENSES		124,722,132.84	11,495,724.80	3,603,245.83	109,623,162.21	12.1%
TOTAL SPECIAL REVENUE (2)		9,926,955.60	4,326,058.24	(3,603,245.83)	9,204,143.19	

AS OF AUGUST 31, 2014

CAPITAL OUTLAY (310) BALANCE SHEET

CAPITAL OUTLAY CONTAINS NO BALANCES

BUILDING FUND (320) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS

6,487,474.13

TOTAL ASSETS

6,487,474.13

FUND BALANCE

(6,487,474.13)

TOTAL LIABILITIES AND FUND BALANCE

(6,487,474.13)

CONSTRUCTION FUND (360) BALANCE SHEET

ASSETS

CASH

36,168,353.07

DUE FROM OTHER FUNDS

85,797,283.96

TOTAL ASSETS

121,965,637.03

LIABILITIES

DUE TO OTHER FUNDS

(27,880,032.35)

ACCOUNTS PAYABLE

(7,826,123.63)

TOTAL LIABILITIES

(35,706,155.98)

FUND BALANCE

(86,259,481.05)

TOTAL LIABILITIES AND FUND BALANCE

(121,965,637.03)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
CAPITAL OUTLAY FUND (310)						
REVENUE						
3200	STATE GRANTS	8,701,700.00	4,356,150.00		4,345,550.00	50.1%
EXPENSES						
5200	FUND TRANSFERS	8,701,700.00	4,356,150.00	-	4,345,550.00	50.1%
TOTAL EXPENSES		8,701,700.00	4,356,150.00	-	4,345,550.00	50.1%
TOTAL CAPITAL OUTLAY FUND (310)		-	-	-	-	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
BUILDING FUND (5 CENT LEVY) (320)						
REVENUE						
0990	BEGINNING BALANCE	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						
5200	FUND TRANSFERS	32,820,563.00	47,902.03	-	32,772,660.97	0.1%
TOTAL EXPENSES		32,820,563.00	47,902.03	-	32,772,660.97	0.1%
TOTAL BUILDING FUND (5 CENT LEVY) (320)		295,572,711.11	6,487,474.13	-	289,085,236.98	

		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	-	19,063.87		(19,063.87)	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	107,839,134.77		46,676,661.44	69.8%
EXPENSES						
4600	BUILDING RENOVATIONS	47,216,836.41	18,443,566.51	25,145,702.08	3,627,567.82	92.3%
5100	DEBT SERVICE	-	3,136,087.21	-	(3,136,087.21)	100.0%
TOTAL EXPENSES		47,216,836.41	21,579,653.72	25,145,702.08	491,480.61	99.0%
TOTAL CONSTRUCTION FUND (360)		107,298,959.80	86,259,481.05	(25,145,702.08)	46,185,180.83	

AS OF AUGUST 31, 2014

DEBT SERVICE FUND (400) BALANCE SHEET

DEBT SERVICE FUND CONTAINS NO BALANCES

FOOD SERVICE FUND (51) BALANCE SHEET

ASSETS

CASH	9,601,804.58
ACCOUNTS RECEIVABLE	133,135.06
INVENTORY	2,410,010.22
EQUIPMENT, NET OF DEPRECIATION	22,332,671.33

TOTAL ASSETS 34,477,621.19

LIABILITIES

DUE TO OTHER FUNDS	(4,868,062.68)
ACCOUNTS PAYABLE	(272,155.89)
BONDS PAYABLE	(5,383,481.22)

TOTAL LIABILITIES (10,523,699.79)

FUND BALANCE (23,953,921.40)

TOTAL LIABILITIES AND FUND BALANCE (34,477,621.19)

DAY CARE OPERATIONS (52) BALANCE SHEET

ASSETS

DUE FROM OTHER FUNDS	109,542.02
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FUND BALANCE (109,542.02)

TOTAL LIABILITIES AND FUND BALANCE (109,542.02)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
DEBT SERVICE FUND (400)						
REVENUE						
3200	STATE KSFCC DEBT SERVICE	7,489,499.00	1,185,395.39		6,304,103.61	15.8%
4300	FEDERAL RESTRICTED THROUGH THE STATE	5,860,060.00	-		5,860,060.00	0.0%
5200	INTERFUND TRANSFERS	41,522,263.00	7,537,470.14		33,984,792.86	18.2%
TOTAL REVENUE		54,871,822.00	8,722,865.53		46,148,956.47	15.9%
EXPENSES						
5100	DEBT SERVICE	54,871,822.00	8,722,865.53	-	46,148,956.47	15.9%
TOTAL DEBT SERVICE FUND (400)		-	-	-	-	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
FOOD SERVICE FUND (51)						
REVENUE						
0990	BEGINNING BALANCE	27,480,832.31	27,480,832.31		-	100.0%
1500	EARNINGS ON INVESTMENTS	15,474.77	2,938.10		12,536.67	19.0%
1600	FOOD SERVICE	7,872,789.63	617,083.15		7,255,706.48	7.8%
1900	OTHER REVENUE FROM LOCAL SOURCES	56,263.85	681.58		55,582.27	1.2%
3900	ON-BEHALF PAYMENTS/STATE	-	222,191.35		(222,191.35)	100.0%
4500	FEDERAL RESTRICTED THROUGH THE STATE	50,233,020.48	337,580.49		49,895,439.99	0.7%
TOTAL REVENUE		85,658,381.04	28,661,306.98		56,997,074.06	33.5%
EXPENSES						
3100	FOOD SERVICE OPERATION	59,005,770.68	4,707,385.58	17,879,212.35	36,419,172.75	38.3%
TOTAL FOOD SERVICE FUND (51)		26,652,610.36	23,953,921.40	(17,879,212.35)	20,577,901.31	

		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	565,021.12	-		565,021.12	0.0%
3200	STATE GRANTS	14,822.00	14,822.00		-	100.0%
3900	ON-BEHALF PAYMENTS/STATE	-	13,515.20		(13,515.20)	100.0%
TOTAL REVENUE		700,000.00	148,494.08		551,505.92	21.2%
EXPENSES						
3200	DAY CARE OPERATIONS	700,000.00	38,952.06	5,346.47	655,701.47	6.3%
TOTAL DAY CARE OPERATIONS (52)		-	109,542.02	(5,346.47)	(104,195.55)	

AS OF AUGUST 31, 2014

ENTERPRISE FUND (53) BALANCE SHEET

LIABILITIES

DUE TO OTHER FUNDS

(9,190.45)

FUND BALANCE

9,190.45

TOTAL LIABILITIES AND FUND BALANCE

-

ADULT EDUCATION (54) BALANCE SHEET

ASSETS

CASH

274,434.74

DUE FROM OTHER FUNDS

13,175.61

TOTAL ASSETS

287,610.35

FUND BALANCE

(287,610.35)

TOTAL LIABILITIES AND FUND BALANCE

(287,610.35)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
ENTERPRISE FUND (53)						
REVENUE						
0990	BEGINNING BALANCE	150.00	150.00		-	100.0%
1800	FEES	27,950.00	2,500.00		25,450.00	8.9%
1900	OTHER REVENUE FROM LOCAL SOURCES	1,020.00	-		1,020.00	0.0%
3900	ON-BEHALF PAYMENTS/STATE	-	1,302.55		(1,302.55)	100.0%
5200	INTERFUND TRANSFERS	60,060.51	-		60,060.51	0.0%
TOTAL REVENUE		89,180.51	3,952.55		85,227.96	4.4%
EXPENSES						
1000	INSTRUCTION	20,671.03	1,302.55	-	19,368.48	6.3%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	67,939.83	11,010.66	150.00	56,779.17	16.4%
2700	STUDENT TRANSPORTATION	419.65	829.79	-	(410.14)	197.7%
TOTAL EXPENSES		89,030.51	13,143.00	150.00	75,737.51	14.9%
TOTAL ENTERPRISE FUND (53)		150.00	(9,190.45)	(150.00)	9,490.45	

		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	-	67.87		(67.87)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES	500,000.00	103,276.39		396,723.61	20.7%
5200	INTERFUND TRANSFERS	-	6,010.89		(6,010.89)	100.0%
TOTAL REVENUE		734,004.81	343,359.96		390,644.85	46.8%
EXPENSES						
1000	INSTRUCTION	35,800.00	5,265.87	-	30,534.13	14.7%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	459,200.00	48,730.69	31,288.90	379,180.41	17.4%
5200	FUND TRANSFERS	5,000.00	1,753.05	-	3,246.95	35.1%
TOTAL EXPENSES		500,000.00	55,749.61	31,288.90	412,961.49	17.4%
TOTAL ADULT EDUCATION (54)		234,004.81	287,610.35	(31,288.90)	(22,316.64)	

AS OF AUGUST 31, 2014

TUITION PRESCHOOL (59) BALANCE SHEET

ASSETS	
DUE FROM OTHER FUNDS	32,406.10
	<u>32,406.10</u>
FUND BALANCE	(32,406.10)
TOTAL LIABILITIES AND FUND BALANCE	<u>(32,406.10)</u>

TRUST & AGENCY FUNDS (60 & 7000) BALANCE SHEET

ASSETS	
CASH	1,625,513.96
DUE FROM OTHER FUNDS	552,744.97
	<u>552,744.97</u>
TOTAL ASSETS	<u>2,178,258.93</u>
LIABILITIES	
DUE TO OTHER FUNDS	(568,900.68)
ACCOUNTS PAYABLE	(18,928.55)
	<u>(587,829.23)</u>
TOTAL LIABILITIES	(587,829.23)
FUND BALANCE	(1,590,429.70)
TOTAL LIABILITIES AND FUND BALANCE	<u>(2,178,258.93)</u>

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
TUITION PRE-SCHOOL (59)						
REVENUE						
0990	BEGINNING BALANCE	42,868.52	42,868.52		-	100.0%
1300	TUITION	683,510.81	10,410.00		673,100.81	1.5%
3900	ON-BEHALF PAYMENTS/STATE	-	9,770.25		(9,770.25)	100.0%
TOTAL REVENUE		726,379.33	63,048.77		673,100.81	8.7%
EXPENSES						
1000	INSTRUCTION	724,952.71	30,642.67	-	694,310.04	4.2%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	1,295.00	-	-	1,295.00	0.0%
TOTAL EXPENSES		726,247.71	30,642.67	-	695,605.04	4.2%
TOTAL TUITION PRE-SCHOOL (59)		131.62	32,406.10	-	(22,504.23)	

		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	82.89		(5.42)	107.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	204,683.36	-		204,683.36	0.0%
TOTAL REVENUE		1,938,099.99	1,733,422.05		204,677.94	89.4%
EXPENSES						
3300	COMMUNITY SERVICES	1,563,645.91	142,992.35	-	1,420,653.56	9.1%
TOTAL TRUST & AGENCY FUNDS (60 & 7000)		374,454.08	1,590,429.70	-	(1,215,975.62)	