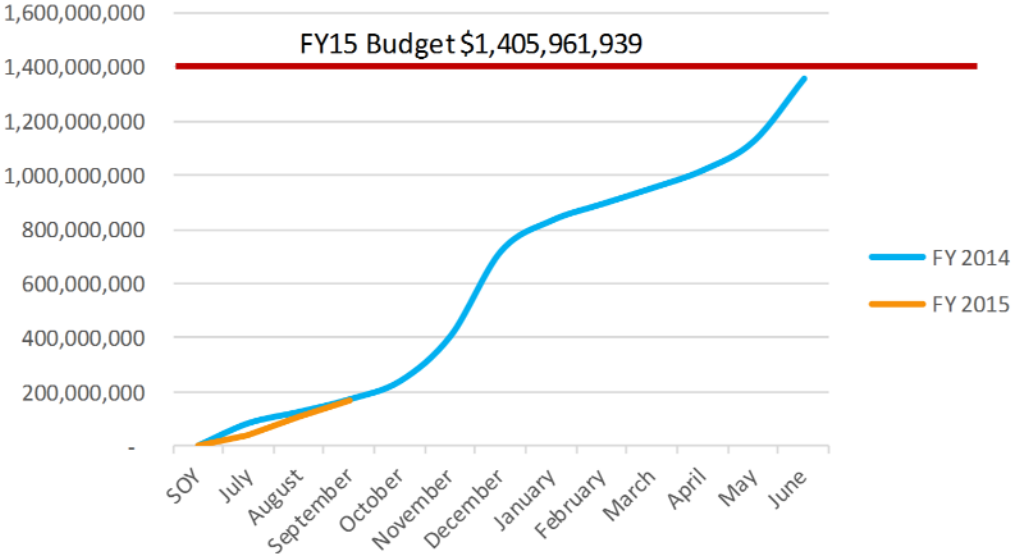
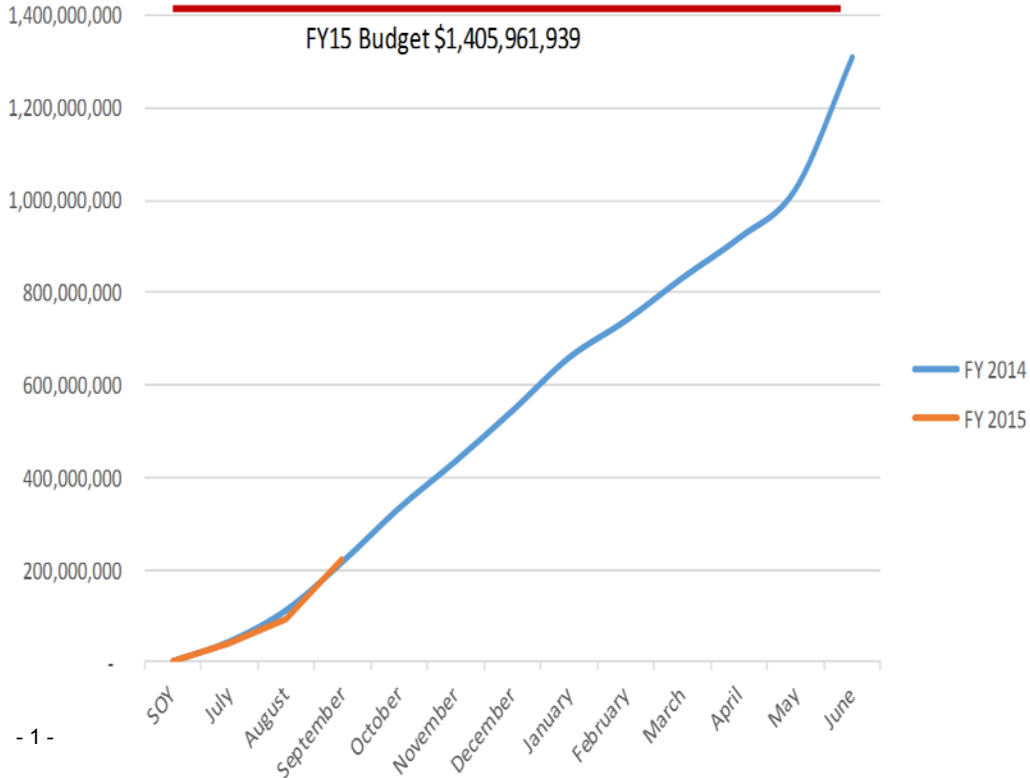


# September Financial Report

Comparative Revenues by Month (All Funds)



Comparative Expenditures by Month (All Funds)



AS OF SEPTEMBER 30, 2014

**GENERAL FUND (1) BALANCE SHEET**

ASSETS

CASH	145,134,609.48
ACCOUNTS RECEIVABLE	623,279.58
DUE FROM OTHER FUNDS	81,441,326.42
INVENTORY	4,264,367.95

**TOTAL ASSETS** 231,463,583.43

LIABILITIES

DUE TO OTHER FUNDS	(132,722,744.41)
ACCOUNTS PAYABLE	(152,878.53)
ACCRUED EXPENSES	(26,040,730.38)

**TOTAL LIABILITIES** (158,916,353.32)

**FUND BALANCE** (72,547,230.11)

**TOTAL LIABILITIES AND FUND BALANCE** (231,463,583.43)

GENERAL FUND (1)		Revised			Available	PCT
REVENUE		Budget	Revenue/Expenses	Encumbrances	Budget	Used
0990	BEGINNING BALANCE	119,425,343.16	119,425,343.16		-	100.0%
1110	AD VALOREM TAXES	405,941,230.00	5,918,628.89		400,022,601.11	1.5%
1130	INCOME TAXES	140,812,000.00	18,383,947.00		122,428,053.00	13.1%
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	7,852.24		1,564,517.76	0.5%
1300	TUITION	791,000.00	121,140.00		669,860.00	15.3%
1500	EARNINGS ON INVESTMENTS	1,300,000.00	91,702.00		1,208,298.00	7.1%
1900	OTHER REVENUE FROM LOCAL SOURCES	4,273,400.00	109,879.60		4,163,520.40	2.6%
3110	STATE PROGRAM	270,018,985.00	67,612,920.00		202,406,065.00	25.0%
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	38,979,210.70		135,893,442.57	22.3%
4100	UNRESTRICTED DIRECT	8,300.00	256.44		8,043.56	3.1%
5200	INTERFUND TRANSFERS	2,865,246.95	383,633.28		2,481,613.67	13.4%
TOTAL REVENUE		1,130,116,528.38	251,651,173.20		878,465,355.18	22.3%
EXPENSES						
1000	INSTRUCTION	570,330,759.93	86,776,437.22	2,273,839.44	481,280,483.27	15.6%
2100	STUDENT SUPPORT SERVICES	51,534,936.10	8,849,083.07	1,082,740.65	41,603,112.38	19.3%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	94,928,252.37	16,752,143.98	1,399,663.70	76,776,444.69	19.1%
2300	DISTRICT ADMIN SUPPORT	3,802,296.35	907,911.18	188,020.65	2,706,364.52	28.8%
2400	SCHOOL ADMIN SUPPORT	89,560,095.79	17,187,121.25	1,050,951.83	71,322,022.71	20.4%
2500	BUSINESS SUPPORT SERVICES	47,066,051.80	11,234,828.23	6,737,020.38	29,094,203.19	38.2%
2600	PLANT OPERATIONS & MAINTENANCE	117,412,694.97	24,462,694.21	23,889,758.91	69,060,241.85	41.2%
2700	STUDENT TRANSPORTATION	79,183,036.53	12,009,923.78	2,992,778.10	64,180,334.65	18.9%
2900	OTHER INSTRUCTIONAL SERVICES	29,600.00	1,527.34	-	28,072.66	5.2%
3300	COMMUNITY SERVICES	2,761,597.56	606,406.54	2,394.48	2,152,796.54	22.0%
4300	ARCHITECTURAL & ENGINEERING	898,622.19	187,966.29	-	710,655.90	20.9%
5200	FUND TRANSFERS	127,900.00	127,900.00	-	-	100.0%
5300	CONTINGENCY	74,243,155.18	-	-	74,243,155.18	0.0%
TOTAL EXPENSES		1,131,878,998.77	179,103,943.09	39,617,168.14	913,157,887.54	19.3%
<b>TOTAL GENERAL FUND (1)</b>		<b>(1,762,470.39)</b>	<b>72,547,230.11</b>	<b>(39,617,168.14)</b>	<b>(34,692,532.36)</b>	

AS OF SEPTEMBER 30, 2014

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

ASSETS	
DUE FROM OTHER FUNDS	33,901,468.65
ACCOUNTS RECEIVABLE	<u>725,557.15</u>
<b>TOTAL ASSETS</b>	<b><u><u>34,627,025.80</u></u></b>
LIABILITIES	
DUE TO OTHER FUNDS	<u>(37,568,478.73)</u>
<b>TOTAL LIABILITIES</b>	<b>(37,568,478.73)</b>
<b>FUND BALANCE</b>	<b>2,941,452.93</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u><u>(34,627,025.80)</u></u></b>

<b>SPECIAL REVENUE (2)</b>		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
<b>REVENUE</b>						
0990	BEGINNING BALANCE	10,009,832.15	10,009,832.15		-	100.0%
1500	EARNINGS ON INVESTMENTS	1,397.11	979.61		417.50	70.1%
1700	STUDENT ACTIVITIES	68,383.24	-		68,383.24	0.0%
1900	OTHER REVENUE FROM LOCAL SOURCES	4,475,406.98	564,283.93		3,911,123.05	12.6%
3200	STATE GRANTS	33,565,096.17	7,311,890.73		26,253,205.44	21.8%
4300	FEDERAL RESTRICTED DIRECT	15,695,057.00	891,462.52		14,803,594.48	5.7%
4500	FEDERAL RESTRICTED THROUGH THE STATE	74,593,804.81	1,492,928.34		73,100,876.47	2.0%
4700	FEDERAL THROUGH INTERMEDIATE AGENCIES	631,688.00	102,596.93		529,091.07	16.2%
4800	FEDERAL REIMBURSEMENT	2,048,477.85	154,794.10		1,893,683.75	7.6%
5200	INTERFUND TRANSFERS	2,454,263.66	129,653.05		2,324,610.61	5.3%
<b>TOTAL REVENUE</b>		<b>143,543,406.97</b>	<b>20,658,421.36</b>		<b>122,884,985.61</b>	<b>14.4%</b>
<b>EXPENSES</b>						
1000	INSTRUCTION	81,840,471.50	13,034,772.72	1,327,824.86	67,477,873.92	17.5%
2100	STUDENT SUPPORT SERVICES	3,244,670.97	565,208.98	37,741.36	2,641,720.63	18.6%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	33,029,654.91	5,156,586.35	1,692,781.09	26,180,287.47	20.7%
2300	DISTRICT ADMIN SUPPORT	72,872.93	13,672.32	5,159.00	54,041.61	25.8%
2400	SCHOOL ADMIN SUPPORT	146,679.96	25,894.74	-	120,785.22	17.7%
2500	BUSINESS SUPPORT SERVICES	1,271,208.64	2,175,203.84	94,852.47	(998,847.67)	178.6%
2600	PLANT OPERATIONS & MAINTENANCE	25,700.00	91,923.75	66,131.84	(132,355.59)	615.0%
2700	STUDENT TRANSPORTATION	2,024,349.79	744,579.26	6,745.00	1,273,025.53	37.1%
3300	COMMUNITY SERVICES	9,057,013.22	1,408,288.05	137,867.86	7,510,857.31	17.1%
4600	BUILDING RENOVATIONS	-	111.00	60,146.49	(60,257.49)	100.0%
5200	FUND TRANSFERS	2,933,826.03	383,633.28	-	2,550,192.75	13.1%
<b>TOTAL EXPENSES</b>		<b>133,646,447.95</b>	<b>23,599,874.29</b>	<b>3,429,249.97</b>	<b>106,617,323.69</b>	<b>20.2%</b>
<b>TOTAL SPECIAL REVENUE (2)</b>		<b>9,896,959.02</b>	<b>(2,941,452.93)</b>	<b>(3,429,249.97)</b>	<b>16,267,661.92</b>	

AS OF SEPTEMBER 30, 2014

**CAPITAL OUTLAY (310) BALANCE SHEET**

CAPITAL OUTLAY CONTAINS NO BALANCES

**BUILDING FUND (320) BALANCE SHEET**

ASSETS

DUE FROM OTHER FUNDS

5,790,735.45

**TOTAL ASSETS**

5,790,735.45

**FUND BALANCE**

(5,790,735.45)

**TOTAL LIABILITIES AND FUND BALANCE**

(5,790,735.45)

**CONSTRUCTION FUND (360) BALANCE SHEET**

ASSETS

CASH

29,945,021.96

DUE FROM OTHER FUNDS

91,563,506.80

**TOTAL ASSETS**

121,508,528.76

LIABILITIES

DUE TO OTHER FUNDS

(35,995,422.82)

**TOTAL LIABILITIES**

(35,995,422.82)

**FUND BALANCE**

(85,513,105.94)

**TOTAL LIABILITIES AND FUND BALANCE**

(121,508,528.76)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>CAPITAL OUTLAY FUND (310)</b>						
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%
<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	6,284,171.11	6,284,171.11		-	100.0%
1110	AD VALOREM TAXES	32,143,174.00	-		32,143,174.00	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		39,104,734.11	6,535,376.16		32,569,357.95	16.7%
EXPENSES						
5200	FUND TRANSFERS	32,820,563.00	744,640.71	-	32,075,922.29	2.3%
TOTAL EXPENSES		32,820,563.00	744,640.71	-	32,075,922.29	2.3%
<b>TOTAL BUILDING FUND (5 CENT LEVY) (320)</b>		6,284,171.11	5,790,735.45	-	493,435.66	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>CONSTRUCTION FUND (360)</b>						
REVENUE						
0990	BEGINNING BALANCE	107,817,401.80	107,817,401.80		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	26,681.60		(26,681.60)	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	107,846,752.50		46,669,043.71	69.8%
EXPENSES						
4600	BUILDING RENOVATIONS	47,216,836.41	18,732,466.35	18,846,514.74	9,637,855.32	79.6%
5100	DEBT SERVICE	-	3,601,180.21	-	(3,601,180.21)	100.0%
TOTAL EXPENSES		47,216,836.41	22,333,646.56	18,846,514.74	6,036,675.11	87.2%
<b>TOTAL CONSTRUCTION FUND (360)</b>		107,298,959.80	85,513,105.94	(18,846,514.74)	40,632,368.60	

AS OF SEPTEMBER 30, 2014

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

DEBT SERVICE FUND CONTAINS NO BALANCES

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

ASSETS

CASH	9,570,641.88
ACCOUNTS RECEIVABLE	142,723.71
INVENTORY	2,410,010.22
EQUIPMENT, NET OF DEPRECIATION	<u>22,000,937.68</u>

**TOTAL ASSETS** 34,124,313.49

LIABILITIES

DUE TO OTHER FUNDS	(6,946,621.02)
BONDS PAYABLE	<u>(5,383,481.22)</u>

**TOTAL LIABILITIES** (12,330,102.24)

**FUND BALANCE** (21,794,211.25)

**TOTAL LIABILITIES AND FUND BALANCE** (34,124,313.49)

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

ASSETS

DUE FROM OTHER FUNDS	<u>98,764.41</u>
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**FUND BALANCE** (98,764.41)

**TOTAL LIABILITIES AND FUND BALANCE** (98,764.41)



		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
<b>DEBT SERVICE FUND (400)</b>						
REVENUE						
3900	STATE KSFCC DEBT SERVICE	7,489,499.00	3,480,193.54		4,009,305.46	46.5%
4300	FEDERAL RESTRICTED THROUGH THE STATE	5,860,060.00	-		5,860,060.00	0.0%
5200	INTERFUND TRANSFERS	41,522,263.00	8,699,301.82		32,822,961.18	21.0%
TOTAL REVENUE		54,871,822.00	12,179,495.36		42,692,326.64	22.2%
EXPENSES						
5100	DEBT SERVICE	54,871,822.00	12,179,495.36	-	42,692,326.64	22.2%
<b>TOTAL DEBT SERVICE FUND (400)</b>		-	-	-	-	

		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
<b>FOOD SERVICE FUND (51)</b>						
REVENUE						
0990	BEGINNING BALANCE	27,480,832.31	27,480,832.31		-	100.0%
1500	EARNINGS ON INVESTMENTS	15,474.77	4,121.69		11,353.08	26.6%
1600	FOOD SERVICE	7,872,789.63	1,209,600.18		6,663,189.45	15.4%
1900	OTHER REVENUE FROM LOCAL SOURCES	56,263.85	(883.14)		57,146.99	-1.6%
3900	ON-BEHALF PAYMENTS/STATE	-	370,318.92		(370,318.92)	100.0%
4500	FEDERAL RESTRICTED THROUGH THE STATE	58,999,477.58	3,499,327.16		55,500,150.42	5.9%
TOTAL REVENUE		94,424,838.14	32,563,317.12		61,861,521.02	34.5%
EXPENSES						
3100	FOOD SERVICE OPERATION	89,337,917.70	10,769,105.87	15,460,336.85	63,108,474.98	29.4%
<b>TOTAL FOOD SERVICE FUND (51)</b>		5,086,920.44	21,794,211.25	(15,460,336.85)	(1,246,953.96)	

		Revised			Available	PCT
		Budget	Revenue/Expenses	Encumbrances	Budget	Used
<b>DAY CARE OPERATIONS (52)</b>						
REVENUE						
0990	BEGINNING BALANCE	120,156.88	120,156.88		-	100.0%
1800	DAY CARE FEES	565,021.12	200.00		564,821.12	0.0%
3200	STATE GRANTS	14,822.00	45,218.00		(30,396.00)	305.1%
3900	ON-BEHALF PAYMENTS/STATE	-	22,525.33		(22,525.33)	100.0%
TOTAL REVENUE		700,000.00	188,100.21		511,899.79	26.9%
EXPENSES						
3200	DAY CARE OPERATIONS	700,000.00	89,335.80	5,196.37	605,467.83	13.5%
<b>TOTAL DAY CARE OPERATIONS (52)</b>		-	98,764.41	(5,196.37)	(93,568.04)	

AS OF SEPTEMBER 30, 2014

**ENTERPRISE FUND (53) BALANCE SHEET**

ASSETS	
ACCOUNTS RECEIVABLE	<u>2,200.00</u>
<b>TOTAL ASSETS</b>	<u><u>2,200.00</u></u>
LIABILITIES	
DUE TO OTHER FUNDS	<u>(11,535.29)</u>
<b>TOTAL LIABILITIES</b>	(11,535.29)
<b>FUND BALANCE</b>	9,335.29
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>(2,200.00)</u></u>

**ADULT EDUCATION (54) BALANCE SHEET**

ASSETS	
CASH	<u>274,434.74</u>
<b>TOTAL ASSETS</b>	<u><u>274,434.74</u></u>
LIABILITIES	
DUE TO OTHER FUNDS	<u>(25,137.74)</u>
<b>TOTAL LIABILITIES</b>	(25,137.74)
<b>FUND BALANCE</b>	(249,297.00)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>(274,434.74)</u></u>

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>ENTERPRISE FUND (53)</b>						
REVENUE						
0990	BEGINNING BALANCE	150.00	150.00		-	100.0%
1800	FEES	27,950.00	5,900.00		22,050.00	21.1%
1900	OTHER REVENUE FROM LOCAL SOURCES	1,020.00	-		1,020.00	0.0%
3900	ON-BEHALF PAYMENTS/STATE	-	2,170.92		(2,170.92)	100.0%
5200	INTERFUND TRANSFERS	60,060.51	-		60,060.51	0.0%
TOTAL REVENUE		89,180.51	8,220.92		80,959.59	9.2%
EXPENSES						
1000	INSTRUCTION	20,671.03	2,170.92	-	18,500.11	10.5%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	67,939.83	14,555.50	150.00	53,234.33	21.6%
2700	STUDENT TRANSPORTATION	419.65	829.79	-	(410.14)	197.7%
TOTAL EXPENSES		89,030.51	17,556.21	150.00	71,324.30	19.9%
<b>TOTAL ENTERPRISE FUND (53)</b>		150.00	(9,335.29)	(150.00)	9,635.29	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>ADULT EDUCATION (54)</b>						
REVENUE						
0990	BEGINNING BALANCE	234,004.81	234,004.81		-	100.0%
1500	EARNINGS ON INVESTMENTS	-	105.74		(105.74)	100.0%
1800	COMMUNITY SERVICE ACTIVITIES	500,000.00	103,137.39		396,862.61	20.6%
5200	INTERFUND TRANSFERS	-	10,018.15		(10,018.15)	100.0%
TOTAL REVENUE		734,004.81	347,266.09		386,738.72	47.3%
EXPENSES						
1000	INSTRUCTION	35,800.00	9,825.37	-	25,974.63	27.4%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	459,200.00	86,390.67	36,274.51	336,534.82	26.7%
5200	FUND TRANSFERS	5,000.00	1,753.05	-	3,246.95	35.1%
TOTAL EXPENSES		500,000.00	97,969.09	36,274.51	365,756.40	26.8%
<b>TOTAL ADULT EDUCATION (54)</b>		234,004.81	249,297.00	(36,274.51)	20,982.32	

AS OF SEPTEMBER 30, 2014

**TUITION PRESCHOOL (59) BALANCE SHEET**

ASSETS

DUE FROM OTHER FUNDS

24,102.04

**FUND BALANCE**

(24,102.04)

**TOTAL LIABILITIES AND FUND BALANCE**

(24,102.04)

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

ASSETS

CASH

1,377,766.91

DUE FROM OTHER FUNDS

1,060,574.83

**TOTAL ASSETS**

2,438,341.74

LIABILITIES

DUE TO OTHER FUNDS

(610,538.59)

**TOTAL LIABILITIES**

(610,538.59)

**FUND BALANCE**

(1,827,803.15)

**TOTAL LIABILITIES AND FUND BALANCE**

(2,438,341.74)

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>TUITION PRE-SCHOOL (59)</b>						
REVENUE						
0990	BEGINNING BALANCE	42,868.52	42,868.52		-	100.0%
1300	TUITION	684,379.19	72,450.86		611,928.33	10.6%
3900	ON-BEHALF PAYMENTS/STATE	-	16,283.75		(16,283.75)	100.0%
TOTAL REVENUE		<u>727,247.71</u>	<u>131,603.13</u>		<u>611,928.33</u>	<u>18.1%</u>
EXPENSES						
1000	INSTRUCTION	725,952.71	107,501.09	452.62	617,999.00	14.9%
2200	INSTRUCTIONAL STAFF SUPP SERVICES	1,295.00	-	-	1,295.00	0.0%
TOTAL EXPENSES		<u>727,247.71</u>	<u>107,501.09</u>	<u>452.62</u>	<u>619,294.00</u>	<u>14.8%</u>
<b>TOTAL TUITION PRE-SCHOOL (59)</b>		<u>-</u>	<u>24,102.04</u>	<u>(452.62)</u>	<u>(7,365.67)</u>	

		Revised Budget	Revenue/Expenses	Encumbrances	Available Budget	PCT Used
<b>TRUST &amp; AGENCY FUNDS (60 &amp; 7000)</b>						
REVENUE						
0990	BEGINNING BALANCE	1,733,339.16	1,733,339.16		-	100.0%
1500	EARNINGS ON INVESTMENTS	77.47	170.92		(93.45)	220.6%
1900	OTHER REVENUE FROM LOCAL SOURCES	204,683.36	155,610.00		49,073.36	76.0%
TOTAL REVENUE		<u>1,938,099.99</u>	<u>1,889,120.08</u>		<u>48,979.91</u>	<u>97.5%</u>
EXPENSES						
3300	COMMUNITY SERVICES	1,563,645.91	61,316.93	-	1,502,328.98	3.9%
<b>TOTAL TRUST &amp; AGENCY FUNDS (60 &amp; 7000)</b>		<u>374,454.08</u>	<u>1,827,803.15</u>	<u>-</u>	<u>(1,453,349.07)</u>	