

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI**  
**FINANCIAL REPORTS FOR THE MONTH OF OCTOBER 2009**

**COMPREHENSIVE BALANCE SHEET AND INCOME STATEMENT**

**AS OF OCTOBER 31, 2009**

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI**  
**COMPREHENSIVE BALANCE SHEET**  
**(Budgeted Funds)**

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**As of October 31, 2009**

Description	Current YTD Balance	Prior Year YTD Balance	Variance Over /Under	% Change Over/Under
<b>Assets</b>				
Cash & Investments	23,850,214	27,527,481	(3,677,267)	(13.36)
Accounts Receivable	30,059,970	23,307,625	6,752,345	28.97
Inventories	643,414	417,360	226,054	54.16
Prepays & Other	118	0	118	.00
Total Assets	54,553,716	51,252,466	3,301,249	6.44
<b>Liabilities</b>				
Accounts Payable	5,233,485	10,523,583	(5,290,098)	50.27
Wage and Payroll Deductions	5,794,291	5,619,692	174,598	(3.11)
Due to Others	0	(117,664)	117,664	100.00
Deferred Revenue	14,772,045	18,325,075	(3,553,030)	19.39
Total Liabilities	25,799,820	34,350,687	(8,550,866)	24.89
<b>Fund Equity</b>				
Reserve fund balance				
Encumbrances	33,085,425	31,301,272	1,784,153	(5.70)
Inventory	551,392	417,228	134,164	(32.16)
Advances to other funds	10,046,292	5,946,385	4,099,906	(68.95)
Reserve for Contingency	5,000,000	0	5,000,000	.00
Workers Compensation	282,013	0	282,013	.00
Total reserve fund balance	48,965,122	37,664,885	11,300,236	(30.00)
Undesignated fund balance				
Food Service	(78,575)	(1,027,446)	948,871	(92.35)
Operating General Fund	(13,599,263)	(19,389,921)	5,790,658	(29.86)
Operating Capital Projects Fund	(6,533,389)	(345,739)	(6,187,650)	1,789.69
Total Fund Equity	28,753,895	16,901,780	11,852,116	(70.12)

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI**  
**Comprehensive Income Statement As of 10/31/2009**  
**Budget vs. Actual Format**

	PRIOR YTD ACTUAL	CURRENT YEAR BUDGET	CURRENT YTD ACTUAL	BUDGET VARIANCE OVER/(UNDER)	BUDGET % CHANGE OVER/(UNDER)
<b>REVENUE:</b>					
LOCAL	8,932,172	162,189,009	7,923,100	(154,265,909)	(95.11)
INTERMEDIATE (COUNTY)	0	3,906,829	0	(3,906,829)	(100.00)
STATE	26,518,039	67,206,090	17,120,943	(50,085,147)	(74.52)
FEDERAL	8,226,636	63,189,676	13,692,279	(49,497,397)	(78.33)
OTHER	0	5,209	0	(5,209)	(100.00)
INVESTMENT TO FAIR MARKET	643,576	0	585,860	585,860	.00
<b>TOTAL CURRENT REVENUES</b>	<b>44,320,424</b>	<b>296,496,813</b>	<b>39,322,183</b>	<b>(257,174,630)</b>	<b>(86.74)</b>
<b>EXPENDITURES:</b>					
<b>ADMINISTRATION</b>					
BOARD SERVICES	268,451	834,959	671,767	(163,192)	(19.54)
EXECUTIVE ADMINISTRATION	2,559,001	4,358,427	1,712,488	(2,645,939)	(60.71)
BUILDING ADMINISTRATION	4,363,266	12,844,019	3,322,020	(9,521,999)	(74.14)
<b>TOTAL ADMINISTRATION</b>	<b>7,190,718</b>	<b>18,037,405</b>	<b>5,706,275</b>	<b>(12,331,130)</b>	<b>(68.36)</b>
<b>INSTRUCTION</b>					
ELEMENTARY SCHOOLS	13,289,944	56,152,065	11,970,743	(44,181,322)	(78.68)
MIDDLE SCHOOLS	1,757,036	5,971,744	1,441,956	(4,529,788)	(75.85)
HIGH SCHOOLS	6,149,796	18,905,757	4,439,143	(14,466,614)	(76.52)
SUMMER SCHOOL	6,232,012	8,812,730	3,409,487	(5,403,243)	(61.31)
SPECIAL EDUCATION	8,177,331	37,475,413	6,532,026	(30,943,387)	(82.57)

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI**  
**Comprehensive Income Statement As of 10/31/2009**  
**Budget vs. Actual Format**

	PRIOR YTD ACTUAL	CURRENT YEAR BUDGET	CURRENT YTD ACTUAL	BUDGET VARIANCE OVER/(UNDER)	BUDGET % CHANGE OVER/(UNDER)
CULTURALLY DIFFERENT	1,459,131	17,172,647	1,764,258	(15,408,389)	(89.73)
VOCATIONAL INSTRUCTION	857,066	3,167,566	678,947	(2,488,619)	(78.57)
STUDENT ACTIVITIES	317,695	2,027,423	178,944	(1,848,479)	(91.17)
TOTAL INSTRUCTION	38,240,011	149,685,345	30,415,504	(119,269,841)	(79.68)
<b>SUPPORT SERVICES</b>					
ATTENDANCE/PLACEMENT	1,206,003	5,402,248	1,052,341	(4,349,907)	(80.52)
GUIDANCE/COUNSELING	1,625,564	5,797,290	1,151,898	(4,645,392)	(80.13)
HEALTH/PSYCHOLOGICAL SVCS	878,834	3,681,799	801,128	(2,880,671)	(78.24)
IMPROVEMENT INSTR.-CURR DEVELOPMENT	3,220,142	18,493,942	2,175,305	(16,318,637)	(88.24)
IMPROVEMENT INSTR. -STAFF TRAINING	662,522	1,154,588	129,146	(1,025,442)	(88.81)
EDUCATIONAL MEDIA SERVICES	1,042,408	5,412,595	921,522	(4,491,073)	(82.97)
FINANCIAL SERVICES	619,632	2,574,501	582,028	(1,992,473)	(77.39)
FOOD SERVICE	2,953,572	12,195,396	3,080,523	(9,114,873)	(74.74)
INTERNAL SERVICES	177,483	1,090,248	402,421	(687,827)	(63.09)
PLANNING/RESEARCH/EVALUATION/DEVELOPMENT SERVICES	661,957	1,370,240	426,295	(943,945)	(68.89)
COMMUNICATIONS	350,350	988,115	294,721	(693,394)	(70.17)
PERSONNEL SERVICES	870,268	2,954,188	1,240,878	(1,713,310)	(58.00)
INFORMATION TECHNOLOGY SERVICES	2,471,128	6,518,547	1,924,058	(4,594,489)	(70.48)
TOTAL SUPPORT SERVICES	16,739,863	67,633,697	14,182,263	(53,451,434)	(79.03)
<b>PUPIL TRANSPORTATION</b>	2,788,602	16,081,476	1,881,019	(14,200,457)	(88.30)
<b>PLANT SERVICES</b>	13,720,208	39,514,785	12,556,171	(26,958,614)	(68.22)

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI**  
**Comprehensive Income Statement As of 10/31/2009**  
**Budget vs. Actual Format**

	PRIOR YTD ACTUAL	CURRENT YEAR BUDGET	CURRENT YTD ACTUAL	BUDGET VARIANCE OVER/(UNDER)	BUDGET % CHANGE OVER/(UNDER)
<b>COMMUNITY AND ADULT SERVICES</b>					
ADULT BASIC EDUCATION	279,554	744,145	215,618	(528,527)	(71.02)
ADULT CONTINUING EDUCATION	1,939	9,838	5,278	(4,560)	(46.35)
COMMUNITY SERVICES	1,616,190	10,050,904	885,384	(9,165,520)	(91.19)
<b>TOTAL COMMUNITY &amp; ADULT SERVICES</b>	<b>1,897,684</b>	<b>10,804,887</b>	<b>1,106,280</b>	<b>(9,698,607)</b>	<b>(89.76)</b>
<b>FACILITIES</b>	(13,242)	0	0	0	.00
<b>DEBT SERVICES</b>	1,622,184	12,966,405	1,403,203	(11,563,203)	(89.18)
<b>TOTAL EXPENDITURES</b>	<b>82,186,027</b>	<b>314,724,000</b>	<b>67,250,714</b>	<b>(247,473,286)</b>	<b>(78.63)</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(37,865,603)</b>	<b>(18,227,187)</b>	<b>(27,928,532)</b>	<b>(9,701,345)</b>	<b>53.22</b>
<b>OTHER FINANCING SOURCES/(USES):</b>					
TRANSFERS IN & (OUT) - NET	0	53,684	0	(53,684)	(100.00)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0</b>	<b>53,684</b>	<b>0</b>	<b>(53,684)</b>	<b>(100.00)</b>
<b>BEGINNING BALANCE</b>	<b>54,767,383</b>	<b>52,842,562</b>	<b>56,682,427</b>	<b>3,839,865</b>	<b>(7.27)</b>
<b>ENDING BALANCE</b>	<b>16,901,780</b>	<b>34,669,059</b>	<b>28,753,895</b>	<b>(5,915,164)</b>	<b>(17.06)</b>

**OPERATING INCOME STATEMENT**

**AS OF OCTOBER 31, 2009**

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI**  
**Operating Budget Income Statement As of 10/31/2009**  
**Budget vs. Actual Format**

	PRIOR YTD ACTUAL	CURRENT YEAR BUDGET	CURRENT YTD ACTUAL	BUDGET VARIANCE OVER/(UNDER)	BUDGET % CHANGE OVER/(UNDER)
<b>REVENUE:</b>					
LOCAL	8,750,127	161,020,109	7,540,658	(153,479,451)	(95.32)
INTERMEDIATE (COUNTY)	0	3,906,829	0	(3,906,829)	(100.00)
STATE	26,518,039	67,116,090	17,120,943	(49,995,147)	(74.49)
FEDERAL	6,483,563	52,489,676	10,493,408	(41,996,268)	(80.01)
OTHER	0	5,209	0	(5,209)	(100.00)
INVESTMENT TO FAIR MARKET	643,576	0	585,860	585,860	.00
<b>TOTAL CURRENT REVENUES</b>	<b>42,395,306</b>	<b>284,537,913</b>	<b>35,740,870</b>	<b>(248,797,043)</b>	<b>(87.44)</b>
<b>EXPENDITURES:</b>					
<b>ADMINISTRATION</b>					
BOARD SERVICES	268,451	834,959	671,767	(163,192)	(19.54)
EXECUTIVE ADMINISTRATION	2,559,001	4,358,427	1,712,488	(2,645,939)	(60.71)
BUILDING ADMINISTRATION	4,363,266	12,844,019	3,322,020	(9,521,999)	(74.14)
<b>TOTAL ADMINISTRATION</b>	<b>7,190,718</b>	<b>18,037,405</b>	<b>5,706,275</b>	<b>(12,331,130)</b>	<b>(68.36)</b>
<b>INSTRUCTION</b>					
ELEMENTARY SCHOOLS	13,289,944	56,152,065	11,970,743	(44,181,322)	(78.68)
MIDDLE SCHOOLS	1,757,036	5,971,744	1,441,956	(4,529,788)	(75.85)
HIGH SCHOOLS	6,149,796	18,905,757	4,439,143	(14,466,614)	(76.52)
SUMMER SCHOOL	6,232,012	8,812,730	3,409,487	(5,403,243)	(61.31)
SPECIAL EDUCATION	8,177,331	37,475,413	6,532,026	(30,943,387)	(82.57)

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI**  
**Operating Budget Income Statement As of 10/31/2009**  
**Budget vs. Actual Format**

	PRIOR YTD ACTUAL	CURRENT YEAR BUDGET	CURRENT YTD ACTUAL	BUDGET VARIANCE OVER/(UNDER)	BUDGET % CHANGE OVER/(UNDER)
CULTURALLY DIFFERENT	1,459,131	17,172,647	1,764,258	(15,408,389)	(89.73)
VOCATIONAL INSTRUCTION	857,066	3,167,566	678,947	(2,488,619)	(78.57)
STUDENT ACTIVITIES	317,695	2,027,423	178,944	(1,848,479)	(91.17)
TOTAL INSTRUCTION	38,240,011	149,685,345	30,415,504	(119,269,841)	(79.68)
<b>SUPPORT SERVICES</b>					
ATTENDANCE/PLACEMENT	1,206,003	5,402,248	1,052,341	(4,349,907)	(80.52)
GUIDANCE/COUNSELING	1,625,564	5,797,290	1,151,898	(4,645,392)	(80.13)
HEALTH/PSYCHOLOGICAL SVCS	878,834	3,681,799	801,128	(2,880,671)	(78.24)
IMPROVEMENT INSTR.-CURR DEVELOPMENT	3,220,142	18,493,942	2,175,305	(16,318,637)	(88.24)
IMPROVEMENT INSTR. -STAFF TRAINING	662,522	1,154,588	129,146	(1,025,442)	(88.81)
EDUCATIONAL MEDIA SERVICES	1,042,408	5,412,595	921,522	(4,491,073)	(82.97)
FINANCIAL SERVICES	619,632	2,574,501	582,028	(1,992,473)	(77.39)
FOOD SERVICE	1,007	236,496	(1,190)	(237,686)	(100.50)
INTERNAL SERVICES	177,483	1,090,248	402,421	(687,827)	(63.09)
PLANNING/RESEARCH/EVALUATION/DEVELOPMENT SERVICES	661,957	1,370,240	426,295	(943,945)	(68.89)
COMMUNICATIONS	350,350	988,115	294,721	(693,394)	(70.17)
PERSONNEL SERVICES	870,268	2,954,188	1,240,878	(1,713,310)	(58.00)
INFORMATION TECHNOLOGY SERVICES	2,471,128	6,518,547	1,924,058	(4,594,489)	(70.48)
TOTAL SUPPORT SERVICES	13,787,298	55,674,797	11,100,550	(44,574,247)	(80.06)
<b>PUPIL TRANSPORTATION</b>	2,788,602	16,081,476	1,881,019	(14,200,457)	(88.30)
<b>PLANT SERVICES</b>	13,720,208	39,514,785	12,556,171	(26,958,614)	(68.22)

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI**  
**Operating Budget Income Statement As of 10/31/2009**  
**Budget vs. Actual Format**

	PRIOR YTD ACTUAL	CURRENT YEAR BUDGET	CURRENT YTD ACTUAL	BUDGET VARIANCE OVER/(UNDER)	BUDGET % CHANGE OVER/(UNDER)
<b>COMMUNITY AND ADULT SERVICES</b>					
ADULT BASIC EDUCATION	279,554	744,145	215,618	(528,527)	(71.02)
ADULT CONTINUING EDUCATION	1,939	9,838	5,278	(4,560)	(46.35)
COMMUNITY SERVICES	1,616,190	10,050,904	885,384	(9,165,520)	(91.19)
TOTAL COMMUNITY & ADULT SERVICES	1,897,684	10,804,887	1,106,280	(9,698,607)	(89.76)
<b>FACILITIES</b>	(13,242)	0	0	0	.00
<b>DEBT SERVICES</b>	1,622,184	12,966,405	1,403,203	(11,563,203)	(89.18)
<b>TOTAL EXPENDITURES</b>	<b>79,233,462</b>	<b>302,765,100</b>	<b>64,169,001</b>	<b>(238,596,099)</b>	<b>(78.81)</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(36,838,157)</b>	<b>(18,227,187)</b>	<b>(28,428,131)</b>	<b>(10,200,944)</b>	<b>55.97</b>
<b>OTHER FINANCING SOURCES/(USES):</b>					
TRANSFERS IN & (OUT) - NET	0	53,684	0	(53,684)	(100.00)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0</b>	<b>53,684</b>	<b>0</b>	<b>(53,684)</b>	<b>(100.00)</b>
<b>BEGINNING BALANCE</b>	<b>54,767,383</b>	<b>52,842,562</b>	<b>57,260,601</b>	<b>4,418,039</b>	<b>(8.36)</b>
<b>ENDING BALANCE</b>	<b>17,929,226</b>	<b>34,669,059</b>	<b>28,832,470</b>	<b>(5,836,589)</b>	<b>(16.84)</b>

**CHILD NUTRITIONAL SERVICES INCOME STATEMENT**

**AS OF OCTOBER 31, 2009**

**SCHOOL DISTRICT OF KANSAS CITY, MISSOURI**  
**Child Nutritional Services Income Statement As of 10/31/2009**  
**Budget vs. Actual Format**

	PRIOR YTD ACTUAL	CURRENT YEAR BUDGET	CURRENT YTD ACTUAL	BUDGET VARIANCE OVER/(UNDER)	BUDGET % CHANGE OVER/(UNDER)
<b>REVENUE:</b>					
LOCAL	182,046	1,168,900	382,442	(786,458)	(67.28)
INTERMEDIATE (COUNTY)	0	0	0	0	.00
STATE	0	90,000	0	(90,000)	(100.00)
FEDERAL	1,743,073	10,700,000	3,198,871	(7,501,129)	(70.10)
OTHER	0	0	0	0	.00
<b>TOTAL CURRENT REVENUES</b>	<b><u>1,925,119</u></b>	<b><u>11,958,900</u></b>	<b><u>3,581,313</u></b>	<b><u>(8,377,587)</u></b>	<b><u>(70.05)</u></b>
<b>EXPENDITURES:</b>					
<b>SUPPORT SERVICES</b>					
FOOD SERVICE	2,952,565	11,958,900	3,081,713	(8,877,187)	(74.23)
TOTAL SUPPORT SERVICES	0	0	0	0	0.00
<b>TOTAL EXPENDITURES</b>	<b><u>2,952,565</u></b>	<b><u>11,958,900</u></b>	<b><u>3,081,713</u></b>	<b><u>(8,877,187)</u></b>	<b><u>(74.23)</u></b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b><u>(1,027,446)</u></b>	<b><u>0</u></b>	<b><u>499,600</u></b>	<b><u>499,600</u></b>	<b><u>4.18</u></b>
<b>OTHER FINANCING SOURCES/(USES):</b>					
TRANSFERS IN & (OUT) - NET	0	0	0	0	.00
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>.00</u></b>
<b>BEGINNING BALANCE</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>(578,175)</u></b>	<b><u>(578,175)</u></b>	<b><u>.00</u></b>
<b>ENDING BALANCE</b>	<b><u>(1,027,446)</u></b>	<b><u>0</u></b>	<b><u>(78,575)</u></b>	<b><u>(78,575)</u></b>	<b><u>4.18</u></b>