

Capital Fund
November 2023 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Sum of Budget Amendment	Percent Change	Reference
	Beginning Fund Balance (a)	(330,630,793)	(330,630,793)	-	0.0%	
30X	Revenue	(212,461,386)	(212,661,386)	(200,000)	0.1%	
30X	Transfers In & Other Funding Sources	(1,878,184)	(1,878,184)	-	0.0%	
74X	Facilities Acquisition and Construction	436,465,945	436,490,545	24,600	0.0%	
92X	Debt Service	2,317,325	2,317,325	-	0.0%	
97X	Transfers Out	60,238,678	60,238,678	-	0.0%	
9X	Budgeted Fund Balance	45,948,415	46,123,815	175,400	0.4%	

(a) adjusted from 2023-24 Final Budget Book for an interest entry that US Bank failed to record in June 2023 for \$24,605.

Comments for Functional Changes over 5%:

Debt Service Fund
November 2023 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(12,831,068)	(12,831,068)	-	0.00%	
30X	Revenue	(1,733,340)	(1,733,402)	(61)	0.00%	
30X	Transfer In	(34,118,575)	(34,118,575)	-	0.00%	
92X	Debt Service	35,484,058	35,484,058	-	0.00%	
9XX	Budgeted Fund Balance	13,198,926	13,198,987	61	0.00%	

General Fund
November 2023 Budget Amendment Summary

Fund	Fund Description	Function	Function Description	YTD Prior	YTD Current	Budget Amendment	% Change	Reference
10101	General Fund		Beginning Fund Balance	(85,961,974)	(85,961,974)	-	0.00%	
		3XX	Revenues	(533,358,854)	(533,370,652)	(11,798)	0.00%	
		3XX	Transfers In and Other Funding Sources	(27,243,873)	(27,434,699)	(190,826)	0.70%	
		5XX	Instructional	384,782,029	385,067,350	285,321	0.07%	
		61X	Pupil Personnel Services	23,986,886	23,853,574	(133,312)	-0.56%	
		62X	Instructional Media Services	5,825,930	5,826,035	105	0.00%	
		63X	Curriculum	9,327,957	9,346,017	18,060	0.19%	
		64X	Instructional Staff Training	1,506,549	1,514,141	7,592	0.50%	
		65X	Instructional Technology	585	585	-	0.00%	
		71X	Board	1,419,794	1,419,794	-	0.00%	
		72X	General Admin Superintendent	3,185,181	3,426,898	241,717	7.59%	1
		73X	School Administration	37,204,462	37,131,458	(73,004)	-0.20%	
		74X	Facility Acquisition and Construction	7,624,876	7,624,876	-	0.00%	
		75X	Fiscal Services	3,845,722	3,990,222	144,500	3.76%	
		77X	Central Services	16,168,847	16,092,157	(76,690)	-0.47%	
		78X	Transportation	20,662,952	20,664,962	2,010	0.01%	
		79X	Operation of Plant	50,694,188	50,819,613	125,425	0.25%	
		81X	Maintenance of Plant	11,841,306	11,818,157	(23,148)	-0.20%	
		82X	Administrative Technology	8,728,688	8,728,688	-	0.00%	
		91X	Community Services	6,969,328	6,969,407	78	0.00%	
		92X	Debt Service	1,778,918	1,778,918	-	0.00%	
		97X	Transfer Out	-	-	-	n/a	
		9XX	Budgeted Fund Balance	51,010,500	50,694,471	(316,028)	-0.62%	

Comments for Functional Changes over 5%:

1/ JUUL Legal Settlement set aside for preventative programs	156,089
Legal Settlement fee	87,500
Other misc adjustments	(1,873)
	<u>241,717</u>

General Fund November 2023 Budget Amendment Details																				
Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	411101	Adm/Direct Regular Pay	9611	13821	EDEP Covered Costs				Superintendent Rembursements	0000099849	(4,656.53)
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	429001	Other Employee Benefits	9611	13821	EDEP Covered Costs				Superintendent Rembursements	0000099849	4,000.00
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	433003	Out of County Travel	9611	13821	EDEP Covered Costs				Superintendent Rembursements	0000099849	656.53
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	411101	Adm/Direct Regular Pay	9611	13821	EDEP Covered Costs				Superintendent Mileage	0000099880	(242.61)
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	433003	Out of County Travel	9611	13821	EDEP Covered Costs				Superintendent Mileage	0000099880	242.61
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	411101	Adm/Direct Regular Pay	9611	13821	EDEP Covered Costs				Wysong reimb V#135664 budget transfer for needed balance	0000099939	(0.45)
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	433003	Out of County Travel	9611	13821	EDEP Covered Costs				Wysong reimb V#135664 budget transfer for needed balance	0000099939	0.45
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	433003	Out of County Travel	9301	00000	Discretionary				Budget Error Report	0000100401	200.00
1	5	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	474001	Judgements & Settlements	9612	00000	Discretionary				Legal Settlement	0000100960	87,500.00
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	421103	Retirement System	9511	00000	Discretionary				Retirement payment - FRS	0000101051	(2,000.00)
1	5	KK_DET_BUD	SDMC1	Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	474001	Judgements & Settlements	9799	13890	Vaping Educ & Preventatative				JUUL Settlement	0000101645	156,089.22
1	5	KK_DET_BUD	SDMC1	Transfer Adjustment	Posted	10101	General Fund	72010	General Administration (Super)	439001	Other Purchased Services	9617	00000	Discretionary				Postage Errors November 2023	0000101838	(72.58)
																				241,716.64

Health Insurance Fund
November 2023 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Sum of Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(12,870,340)	(12,870,340)	0	0.00%	
30X	Revenue	(54,642,000)	(54,642,000)	0	0.00%	
30X	Transfer In	0	0	0	n/a	
77X	Central Services	59,507,891	59,507,891	0	0.00%	
9XX	Unappropriated Fund Balances	8,004,449	8,004,449	0	0.00%	

Workers Comp Fund
November 2023 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(1,565,045)	(1,565,045)	-	0.00%	
30X	Revenue	(3,200,000)	(3,200,000)	-	0.00%	
77X	Central Services	3,467,192	3,467,192	-	0.00%	
9XX	Unappropriated Fund Balances	1,297,853	1,297,853	-	0.00%	

**Trust and Agency Fund
November 2023 Budget Amendment Summary**

Function	FunctionDescr	YTD Prior	YTD Current	Sum of Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(1,121,660)	(1,121,660)	-	0.0%	
30X	Revenue	(741,426)	(779,796)	(38,370)	5.2%	1
5XX	Instructional	1,799,110	1,835,680	36,570	2.0%	
61X	Student Support Services	7,222	7,722	500	6.9%	2
63X	Instruction and Curriculum Development	27,846	27,346	(500)	-1.8%	
72X	General Administration Superintendent	17,656	17,656	-	0.0%	
77X	Central Services	7,752	9,552	1,800	23.2%	3
91X	Community Services	3,500	3,500	-	0.0%	
9XX	Unappropriated Fund Balance	(0)	(0)	-	0.0%	

Comments for Functional Changes over 5%:

1/ MTC Tuition - Scholarship Revenue	(36,570)
Holiday Luncheon Contributions	(1,800)
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	(38,370)
2/ Moving Project Heart budget to cover expense entered in incorrect chart-string	500
3/ Holiday Luncheon	1,800

Trust and Agency Fund																				
November 2023 Budget Amendment Details																				
Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
	5	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship	30000	Revenue	344001	Gifts, Grants and Bequests	9301	00000	Discretionary				Holiday Luncheon	0000100596	(1,800.00)
	5	KK_REV_BUD	SDMC1	Adjustment	Posted	85001	Financial Aid Fee Trust	30000	Revenue	346801	Financial Aid Fees		14649	MTC PostSec. Tuition Othr Fee				Revenue Rec November	0000101685	(35,578.05)
	5	KK_REV_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship	30000	Revenue	349501	Other Misc Local Sources		14649	MTC PostSec. Tuition Othr Fee				Revenue Rec November	0000101685	(992.41)
																				(38,370.46)
																		Moving Budget to cover Expense Entered in wrong		
	3	KK_DET_BUD	SDMC1	Transfer Adju	Posted	85002	Donations & Scholarship	61010	Student Support S	459001	Other Materials and Supplies	9305	36028	Project Heart				Chart-string	0000097014	500.00
	5	KK_DET_BUD	SDMC1	Transfer Adju	Posted	85002	Donations & Scholarship	61110	Attendance and Sr	439002	Printing	9318	13801	RISE Mentoring Program				November Papercut Journal	0000101505	500.00
	5	KK_DET_BUD	SDMC1	Transfer Adju	Posted	85002	Donations & Scholarship	61110	Attendance and Sr	459001	Other Materials and Supplies	9318	13801	RISE Mentoring Program				November Papercut Journal	0000101505	(500.00)
	5	KK_DET_BUD	SDMC1	Adjustment	Posted	85002	Donations & Scholarship	77310	Personnel Service:	457001	Food	9301	00000	Discretionary	SDMC6	6930100001	6930100001	Holiday Luncheon	0000100595	1,800.00

Special Revenue Funds
November 2023 Budget Amendment Summary

Function	FunctionDescr	YTD Prior	YTD Current	Budget Amendment	Percent Change	Reference
30X	Revenue	(41,134,015)	(41,580,798)	(446,782)	1.1%	
5XX	Instructional	20,927,318	21,124,342	197,024	0.9%	
61X	Pupil Personnel Services	3,516,258	3,510,898	(5,360)	-0.2%	
63X	Instruction/Curriculum Dev Srv	9,328,387	9,339,216	10,829	0.1%	
64X	Instructional Staff Training	5,061,506	5,089,191	27,686	0.5%	
65X	Instructional Technology	94,736	94,736	-	0.0%	
72X	General Admin Superintendent	1,150,252	1,210,973	60,722	5.3%	1
73X	School Administration	(180)	(180)	(0)	0.0%	
75X	Fiscal Services	46,607	46,607	-	0.0%	
77X	Central Services	(34,582)	(34,582)	-	0.0%	
78X	Transportation	(37,381)	(72,565)	(35,184)	94.1%	2
79X	Operation of Plant	(33,526)	(33,526)	-	0.0%	
81X	Maintenance & Operations	13,838	13,838	-	0.0%	
91X	Community Services	800	1,040	240	30.0%	3
97X	Transfers	1,099,983	1,290,809	190,826	17.3%	4

Note: The Special Revenue Fund Report does not reflect Current Budget for grants that cross fiscal years.

Comments for Functional Changes over 5%:

1/	Title II transfer to correct Indirect Cost Line function	59,410.79
	Other misc adjustments	1,310.97
		<u>60,721.76</u>
2/	Homeless ARP transfer to cover hygiene kits	(46,984.19)
	Title I Part A transfers for Amendment 1	11,800.00
		<u>(35,184.19)</u>
3/	Title IV Pt A Transfer supplies for community event	239.60
4/	Emergency Connectivity Fund final reimbursement	189,140.29
	Other misc adjustments	1,686.00
		<u>190,826.29</u>

Special Revenue Funds November 2023 Budget Amendment Details																				
Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
1	4	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	72010	General Administration (Super)	479005	Indirect Costs	9304	15001	Grants Program	SDMC4	4930404364	7200000000	4364 Title II Transfer to Correct Indirect Cost Line Function	0000100962	59,410.79
1	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	72010	General Administration (Super)	422001	FICA	9501	15001	Grants Program	SDMC4	4930504379	4999999999	Retention Bonus 2023 Leftover Budget Transfer	0000101053	0.02
1	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	72010	General Administration (Super)	422001	FICA	9511	15001	Grants Program	SDMC4	4930504379	4999999999	Retention Bonus 2023 Leftover Budget Transfer	0000101053	0.01
1	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	72010	General Administration (Super)	422001	FICA	9612	15001	Grants Program	SDMC4	4930504379	4999999999	Retention Bonus 2023 Leftover Budget Transfer	0000101053	0.01
1	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	72010	General Administration (Super)	422001	FICA	9613	15001	Grants Program	SDMC4	4930504379	4999999999	Retention Bonus 2023 Leftover Budget Transfer	0000101053	0.02
1	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	72010	General Administration (Super)	422001	FICA	9799	15001	Grants Program	SDMC4	4930504379	7200000000	Transfer	0000101053	(0.06)
1	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44201	Other CARES Act Relief Funds	72010	General Administration (Super)	479005	Indirect Costs	0211	15001	Grants Program	SDMC4	4021104451	7200000000	4451 HEERF Transfer	0000101756	1,440.87
1	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44201	Other CARES Act Relief Funds	72010	General Administration (Super)	479005	Indirect Costs	0211	15001	Grants Program	SDMC4	4021104451	7200000000	4451 HEERF Transfer	0000101759	(85.11)
1	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44201	Other CARES Act Relief Funds	72010	General Administration (Super)	479005	Indirect Costs	0211	15001	Grants Program	SDMC4	4021104451	7200000000	4451 HEERF Transfer IC Adjustment	0000101763	3.05
1	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44201	Other CARES Act Relief Funds	72010	General Administration (Super)	479005	Indirect Costs	0211	15001	Grants Program	SDMC4	4021104451	7200000000	4451 HEERF Final Revision for Indirect Cost	0000101987	(47.84)
																				60,721.76
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	411101	Adm/Direct Regular Pay	9514	15001	Grants Program	SDMC4	4930504379	7800000000	4379 Transportation Coordinator Budget Fix	0000100986	49,891.14
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	411209	Other SAMP Other	9514	15001	Grants Program	SDMC4	4930504379	7800000000	4379 Transportation Coordinator Budget Fix	0000100986	(49,891.14)
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	423101	Health & Hospitalizations	9514	15001	Grants Program	SDMC4	4930504379	7800000000	4379 Transportation Coordinator Budget Fix	0000100986	(109.76)
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	423201	Life Insurance	9514	15001	Grants Program	SDMC4	4930504379	7800000000	4379 Transportation Coordinator Budget Fix	0000100986	109.76
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	416109	NB Support Other	9514	15001	Grants Program	SDMC4	4930504379	4999999999	Retention Bonus 2023 Leftover Budget Transfer	0000101053	1,857.88
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	416109	NB Support Other	9799	15001	Grants Program	SDMC4	4930504379	7800000000	Retention Bonus 2023 Leftover Budget Transfer	0000101053	(1,857.88)
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	416209	B Support Other	9514	15001	Grants Program	SDMC4	4930504379	4999999999	Retention Bonus 2023 Leftover Budget Transfer	0000101053	(7,431.52)
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	422001	FICA	9305	15001	Grants Program	SDMC4	4930504379	4999999999	Retention Bonus 2023 Leftover Budget Transfer	0000101053	0.01
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	422001	FICA	9513	15001	Grants Program	SDMC4	4930504379	4999999999	Retention Bonus 2023 Leftover Budget Transfer	0000101053	(71.01)
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	422001	FICA	9514	15001	Grants Program	SDMC4	4930504379	4999999999	Retention Bonus 2023 Leftover Budget Transfer	0000101053	(425.59)
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	422001	FICA	9799	15001	Grants Program	SDMC4	4930504379	7800000000	Transfer	0000101053	7,928.11
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	436001	Rentals	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 Homeless ARP Transfer to Cover Hygiene Kits	0000101365	(34,992.05)
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	78010	Student Transportation Service	436001	Rentals	0381	15001	Grants Program	SDMC4	4930504324	7800000000	4324 Title I Pt A CC 0381 Prine ES Transfer for Amendment 1	0000101388	4,500.00
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	78010	Student Transportation Service	479101	Curricular Transportation/Fiel	0381	15001	Grants Program	SDMC4	4930504324	7800000000	4324 Title I Pt A CC 0381 Prine ES Transfer for Amendment 1	0000101388	2,300.00
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	44501	ARP Act ESSER	78010	Student Transportation Service	436001	Rentals	9305	15001	Grants Program	SDMC4	4930504572	7800000000	4572 ARP Homeless Transfer to Cover Hygiene Kits	0000101453	(11,992.14)
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	78010	Student Transportation Service	479101	Curricular Transportation/Fiel	0061	15001	Grants Program	SDMC4	4930504324	7800000000	4324 TIPA CC 0061 Bayshore ES Transfer for Amendment 1	0000101761	1,000.00
2	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	78010	Student Transportation Service	436001	Rentals	0521	15001	Grants Program	SDMC4	4930504324	7800000000	4324 TIPA CC 0521 Tillman Transfer for Amendment 1	0000101902	4,000.00
																				(35,184.19)
3	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42101	Federal Cash Advance	91010	Community Services	451001	Supplies	9305	15001	Grants Program	SDMC4	4930504114	9100000000	4114 Title IV Pt A Transfer Supplies for Community Event	0000101450	239.60

November 2023 Budget Amendment Details																				
Reference	Posting Period	Ledger	Unit	Entry Type	Bd Hdr Status	Fund	FundDescr	Function	FunctionDescr	Object	ObjectDescr	Cost Ctr	Program	Program Description	PC Bus Unit	Project	Activity	Descr	Journal ID	Budget Amendment
4	5	PROJ_C_BUD	SDMC1	Adjustment	Posted	44601	Other ARP Act Relief	97010	Transfers	491001	Transfers to General Fund	9798	15001	Grants Program	SDMC4	4979804123	9700000000	Emergency Connectivity Final Reimb	0000101587	189,140.29
4	5	PROJ_C_BUD	SDMC1	Transfer Adjustment	Posted	42201	Federal Non Cash Advance	97010	Transfers	491001	Transfers to General Fund	9798	15001	Grants Program	SDMC4	4021104003	9700000000	4003 FWS - Transfer to FWS ACA Account	0000101591	1,686.00
																				190,826.29

Food Service Fund
November 2023 Budget Amendment Summary

Function	FunctionDescr	Prior YTD	YTD Current	Budget Amendment	Percent Change	Reference
	Beginning Fund Balance	(14,607,124)	(14,607,124)	-	0.00%	
30X	Revenue	(32,825,431)	(32,825,431)	-	0.00%	
76X	Food Services	36,772,402	36,772,402	-	0.00%	
9XX	Unappropriated Fund Balances	10,660,153	10,660,153	-	0.00%	