

Capital Outlay February 2019 Budget Amendment Summary

Fund	Fund Descr	Function	Descr	1/31/2019	2/28/2019	Budget Amendment	% Change	Reference
34042	PECO Maintenance	30000	Revenue	-689,756.00	-690,873.00	-1,117.00	0%	
		97000	Transfers	689,756.00	690,873.00	1,117.00	0%	
36001	Capital Outlay & Debt Service	30000	Revenue	-1,681,306.60	-1,681,306.60	0.00	0%	
		74000	Facilities Acquisition and Con	75,000.00	75,000.00	0.00	0%	
		9XXX1	Budgeted Fund Balance	1,606,306.60	1,606,306.60	0.00	0%	
37001	Local Capital Improvement	30000	Revenue	-65,311,063.49	-65,309,946.49	1,117.00	0%	
		74000	Facilities Acquisition and Con	34,351,294.18	34,382,294.18	31,000.00	0%	
		81000	Maintenance of Plant	0.00	0.00	0.00	0%	
		92000	Debt Service	152,822.85	152,822.85	0.00	0%	
		97000	Transfers	29,285,921.26	29,284,804.26	-1,117.00	0%	
39187	Sales Tax Revenue Bond 2017	30000	Revenue	-87,833,621.89	-87,833,621.89	0.00	0%	
		74000	Facilities Acquisition and Con	87,815,904.72	87,815,904.72	0.00	0%	
		9XXX1	Budgeted Fund Balance	17,717.17	17,717.17	0.00	0%	
39191	Fuel Tax Refund	30000	Revenue	-279,904.29	-279,904.29	0.00	0%	
		74000	Facilities Acquisition and Con	279,904.29	279,904.29	0.00	0%	
39192	Sales Tax Proceeds	30000	Revenue	-44,950,870.37	-44,964,842.00	-13,971.63	0%	
		74000	Facilities Acquisition and Con	29,379,701.50	29,379,701.50	0.00	0%	
		92000	Debt Service	105,338.67	105,338.67	0.00	0%	
		97000	Transfers	14,472,789.00	14,472,789.00	0.00	0%	
		9XXX1	Budgeted Fund Balance	993,041.20	1,007,012.83	13,971.63	1%	
39194	Sale of Property	30000	Revenue	-4,771,685.00	-4,771,685.00	0.00	0%	
		74000	Facilities Acquisition and Con	4,771,685.00	4,771,685.00	0.00	0%	
39196	Charter School Capital Outlay	30000	Revenue	-2,000,000.00	-3,500,000.00	-1,500,000.00	75%	1
		97000	Transfers	2,000,000.00	3,500,000.00	1,500,000.00	75%	2
39197	Impact Fees	30000	Revenue	-28,187,732.33	-28,204,523.71	-16,791.38	0%	
		74000	Facilities Acquisition and Con	23,328,830.73	23,328,830.73	0.00	0%	
		9XXX1	Budgeted Fund Balance	4,858,901.60	4,875,692.98	16,791.38	0%	

Capital Outlay February 2019 Budget Amendment Detail

Reference	Period	Ledger	Unit	Fund	Descr	Function	Descr	Object	Descr	Cost Ctr	Program	Bud Ref	PC Bus Unit	Project	Activity	Line Descr	Descr	Budget Amendment
1	8	SDMC1	ORG_R	39196	Charter School Capital Outlay	30000	Revenue	339701	Charter School Capital Outlay		00000					Transfers from Capital Project	Increase PECO Charter School C	-1,500,000.00
2	8	KK_DET_BUC	SDMC1	39196	Charter School Capital Outlay	97000	Transfers	491000	Transfers to General Fund	9798	40003					Transfers to General Fund	Increase Charter School Cap Ou	1,500,000.00

Debt Service Fund February 2019 Budget Amendment Summary

Fund	Fund Descr	Function	Descr	1/31/2019	2/28/2019	Budget Amendment	% Change	Reference
21001	SBE/COBI Bonds	30000	Revenue	-757,507.45	-757,507.45	0.00	0%	
		92000	Debt Service	666,000.00	666,000.00	0.00	0%	
		9XXX1	Budgeted Fund Balance	91,507.45	91,507.45	0.00	0%	
29106	QZAB 2005	30000	Revenue	-1,038,549.70	-1,041,179.39	-2,629.69	0%	
		92000	Debt Service	69,116.00	69,116.00	0.00	0%	
		9XXX1	Budgeted Fund Balance	969,433.70	972,063.39	2,629.69	0%	
29108	Lease Purchase Bond 2007	30000	Revenue	-3,188,149.03	-3,188,152.93	-3.90	0%	
		92000	Debt Service	3,188,149.03	3,188,152.93	3.90	0%	
29109	Lease Purchase Bond 2009	30000	Revenue	-952,188.96	-952,190.38	-1.42	0%	
		92000	Debt Service	952,188.96	952,190.38	1.42	0%	
29182	Lease Purchase Bond 2011	30000	Revenue	-2,354,077.70	-2,354,091.00	-13.30	0%	
		30000	Revenue	0.00	691.08	691.08	100%	1
		92000	Debt Service	2,354,077.70	2,353,745.46	-332.24	0%	
29187	Sales Tax Revenue Bond 2017	30000	Revenue	-12,554,900.00	-12,554,900.00	0.00	0%	
		92000	Debt Service	12,554,900.00	12,554,900.00	0.00	0%	
29190	Lease Purchase Bond 2015	30000	Revenue	-1,267,883.80	-1,267,913.16	-29.36	0%	
		30000	Revenue	0.00	-104.40	-104.40	100%	2
		92000	Debt Service	1,267,883.80	1,267,965.36	81.56	0%	
29193	Lease Purchase Bond 2017	30000	Revenue	-6,935,373.16	-6,935,414.24	-41.08	0%	
		30000	Revenue	0.00	-586.68	-586.68	100%	3
		92000	Debt Service	6,935,373.16	6,935,707.58	334.42	0%	
29196	Lease Purchase Bond 2016	30000	Revenue	-1,841,897.72	-1,841,954.87	-57.15	0%	
		92000	Debt Service	1,841,897.72	1,841,954.87	57.15	0%	
29197	QZAB 2004	30000	Revenue	-1,306,020.88	-1,306,020.88	0.00	0%	
		92000	Debt Service	1,306,019.80	1,306,019.80	0.00	0%	
		9XXX1	Budgeted Fund Balance	1.08	1.08	0.00	0%	
29901	ARRA - QSCB 2010	30000	Revenue	-9,596,309.65	-9,600,094.99	-3,785.34	0%	
		92000	Debt Service	1,700,010.00	1,700,010.00	0.00	0%	
		9XXX1	Budgeted Fund Balance	7,896,299.65	7,900,084.99	3,785.34	0%	

Debt Service Fund February 2019 Budget Amendment Detail

Reference	Period	Ledger	Unit	Fund	Descr	Function	Descr	Object	Descr	Cost Ctr	Program	Bud Ref	PC Bus Unit	Project	Activity	Line Descr	Descr	Budget Amendment
1		8 SDMC1	ORG_R	29182	Lease Purchase Bond 2011	30000	Revenue	363001	Transfers from Capital Project		39082					Transfers from Capital Project	Move DS budget from COPS 2011	345.54
1		8 SDMC1	ORG_R	29182	Lease Purchase Bond 2011	30000	Revenue	363001	Transfers from Capital Project		39082					Transfers from Capital Project	Move DS budget from COPS 2011	345.54
2		8 SDMC1	ORG_R	29190	Lease Purchase Bond 2015	30000	Revenue	363001	Transfers from Capital Project		39090					Transfers from Capital Project	Move DS budget from COPS 2011	-52.20
2		8 SDMC1	ORG_R	29190	Lease Purchase Bond 2015	30000	Revenue	363001	Transfers from Capital Project		39090					Transfers from Capital Project	Move DS budget from COPS 2011	-52.20
3		8 SDMC1	ORG_R	29193	Lease Purchase Bond 2017	30000	Revenue	363001	Transfers from Capital Project		39093					Transfers from Capital Project	Move DS budget from COPS 2011	-293.34
3		8 SDMC1	ORG_R	29193	Lease Purchase Bond 2017	30000	Revenue	363001	Transfers from Capital Project		39093					Transfers from Capital Project	Move DS budget from COPS 2011	-293.34

71101 Health Insurance February 2019 Budget Amendment Summary

Function	Description	Object Roll Up	Object Description	1/31/2019	2/28/2019 Budget Amendment	% Change
30000	Revenue	3XX	Revenue	-36,526,754.31	-36,580,466.71	-53,712.40 0%
76000	Food Services	41X	Salaries	7,469,600.05	7,471,932.83	2,332.78 0%
		42X	Employee Benefits	2,326,464.42	2,329,269.67	2,805.25 0%
		43X	Purchased Services	812,743.92	804,453.92	-8,290.00 -1%
		44X	Energy Services	605,402.63	605,402.63	0.00 0%
		45X	Materials & Supplies	14,664,188.85	14,720,553.22	56,364.37 0%
		46X	Capital Outlay	3,141,129.00	3,141,629.00	500.00 0%
		47X	Other	2,012,299.44	2,012,299.44	0.00 0%
9XXX1	Budgeted Fund Balance	9XX	Budgeted Fund Balance	5,494,926.00	5,494,926.00	0.00 0%

10101 General Fund February 2019 Budget Amendment Summary

		1/31/2019	2/28/2019	Budget Amendment	Percent Change	Reference
3XX	Revenue	-464,940,561.66	-467,840,971.98	-2,900,410.32	1%	
51X	Instructional	294,727,909.46	295,952,446.09	1,224,536.63	0%	
61X	Pupil Personnel Services	21,975,624.19	21,958,381.63	-17,242.56	0%	
62X	Instructional Media Services	4,797,697.57	4,814,545.67	16,848.10	0%	
63X	Curriculum	5,443,736.21	5,460,222.24	16,486.03	0%	
64X	Instructional Staff Training	2,550,363.47	2,552,918.14	2,554.67	0%	
65X	Instructional Technology	1,108,097.00	1,108,097.00	0.00	0%	
71X	Board	1,371,653.15	1,381,653.15	10,000.00	1%	
72X	General Admin Superintendent	1,951,983.86	1,952,985.81	1,001.95	0%	
73X	School Administration	25,943,091.52	25,883,070.20	-60,021.32	0%	
74X	Facility Acquisition and Construction	7,446,348.74	8,946,348.74	1,500,000.00	20%	1
75X	Fiscal Services	2,762,558.42	2,762,452.51	-105.91	0%	
76X	Food Service	171,041.83	171,042.35	0.52	0%	
77X	Central Services	10,482,416.78	10,415,576.47	-66,840.31	-1%	
78X	Transportation	16,208,327.38	16,235,465.21	27,137.83	0%	
79X	Operation of Plant	33,326,325.10	33,068,866.46	-257,458.64	-1%	
81X	Maintenance of Plant	10,984,949.57	10,995,979.19	11,029.62	0%	
82X	Administrative Technology	9,367,132.61	9,794,132.61	427,000.00	5%	2
91X	Community Services	5,420,680.47	5,430,002.98	9,322.51	0%	
92X	Debt Service	38,000.00	38,000.00	0.00	0%	
9XX	Budgeted Fund Balance	16,400,000.00	16,400,000.00	0.00	0%	
Grand Total		7,537,375.67	7,481,214.47	-56,161.20		

10101 General Fund February 2019 Budget Amendment Detail

Reference	Period	Ledger	Unit	Fund	Descr	Function	Descr	Object	Descr	Cost Ctr	Program	Bud Ref	PC Bus U	Project	Activity	Line Descr	Descr	Budget Amendment
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter Schoo	2101	40003				Distributions to Charter School	Charter School Capital Outlay	9,376.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2102	40003				Distributions to Charter School	Charter School Capital Outlay	42,839.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2104	40003				Distributions to Charter School	Charter School Capital Outlay	83,600.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2120	40003				Distributions to Charter School	Charter School Capital Outlay	37,223.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2121	40003				Distributions to Charter School	Charter School Capital Outlay	18,114.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2122	40003				Distributions to Charter School	Charter School Capital Outlay	5,816.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2123	40003				Distributions to Charter School	Charter School Capital Outlay	22,685.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2124	40003				Distributions to Charter School	Charter School Capital Outlay	19,728.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2131	40003				Distributions to Charter School	Charter School Capital Outlay	14,098.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2141	40003				Distributions to Charter School	Charter School Capital Outlay	20,317.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	2161	40003				Distributions to Charter School	Charter School Capital Outlay	5,151.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	9799	40003				Distributions to Charter School	Increase Charter School Cap Ou	1,500,000.00
1		8	KK_DET_B	SDMC1	10101	General Fund	74000	Facilities Acquisition and Con	439300	Distributions to Charter School	9799	40003				Distributions to Charter School	Charter School Capital Outlay	-278,947.00
2		8	KK_DET_B	SDMC1	10101	General Fund	82000	Administrative Technology Serv	431000	Prof & Technical Services	9571	00000				Professional & Technical Servi	Move budget for 9571 per S. Wr	-80,000.00
2		8	KK_DET_B	SDMC1	10101	General Fund	82000	Administrative Technology Serv	436000	Purchases	9571	00000				Purchases		2,915.87
2		8	KK_DET_B	SDMC1	10101	General Fund	82000	Administrative Technology Serv	436000	Purchases	9571	00000				Purchases	Move budget for 9571 per S. Wr	547,000.00
2		8	KK_DET_B	SDMC1	10101	General Fund	82000	Administrative Technology Serv	451000	Supplies	9503	34019				Supplies		-64.94
2		8	KK_DET_B	SDMC1	10101	General Fund	82000	Administrative Technology Serv	451000	Supplies	9571	34037				Supplies	Move budget for 9571 per S. Wr	-40,000.00
2		8	KK_DET_B	SDMC1	10101	General Fund	82000	Administrative Technology Serv	464900	Tech FF&E Non Capitalized	9503	34019				Tech FF&E Non Capitalized		64.94
2		8	KK_DET_B	SDMC1	10101	General Fund	82000	Administrative Technology Serv	473000	Dues and Fees	9571	00000				Dues and Fees		-2,915.87

71101 Internal Service - Health Fund February 2019 Budget Amendment Summary

Function	Description	Object Roll Up	Object Description	1/31/2019	2/28/2018	Budget Amendment	% Change
30000	Revenue	3XX	Revenue	-63,773,214.00	-63,773,214.00	0.00	0%
77000	Central Services	41X	Salaries	529,593.63	529,593.63	0.00	0%
		42X	Employee Benefits	301,283.83	301,283.83	0.00	0%
		43X	Purchased Services	4,059,618.95	4,059,618.95	0.00	0%
		4X5	Energy Services	17,450.00	17,450.00	0.00	0%
		47X	Other	43,799,999.98	43,799,999.98	0.00	0%
9XXX1	Budgeted Fund Balance	9XX	Budgeted Fund Balance	15,065,267.61	15,065,267.61	0.00	0%

Special Revenue February 2019 Budget Amendment Summary

Fund	Fund Description	Function Roll Up	Function Description	1/31/2019	02/28/2019	Budget Amendment
42101	Federal Cash Advance	5XX	Instructional	2,493,999.86	2,416,546.42	-77,453.44
		61X	Pupil Personnel Services	358,428.68	369,592.79	11,164.11
		62X	Instructional Media Services	8,859.00	7,066.63	-1,792.37
		63X	Curriculum	1,949,829.41	1,975,890.87	26,061.46
		64X	Instructional Staff Training	1,280,612.71	1,257,925.80	-22,686.91
		71X	Board	640.00	0.00	-640.00
		72X	General Admin Superintendent	407,825.51	409,257.51	1,432.00
		73X	School Administration	117,699.80	111,770.80	-5,929.00
		77X	Central Services	52,039.00	52,004.00	-35.00
		78X	Transportation	39,145.30	58,767.30	19,622.00
		79X	Operation of Plant	408.00	408.00	0.00
42201	Federal Non Cash Advance	5XX	Instructional	2,070,085.00	2,070,085.00	0.00
		73X	School Administration	2,500.00	2,500.00	0.00

Trust and Agency Funds February 2019 Budget Amendment Summary

Fund	Fund Descr	Function	Descr	1/31/2019	2/28/2019	Budget Amendment	% Change	Reference
85001	Financial Aid Fee Trust	30000	Revenue	-375,256.39	-389,772.02	-14,515.63	4%	
		53000	Career Education	375,256.39	389,772.02	14,515.63	4%	
85002	Donation Trust Fund	30000	Revenue	-42,440.05	-127,593.33	-85,153.28	201%	1
		53000	Career Education	15,000.00	100,153.28	85,153.28	568%	2
		61000	Student Support Services	17,173.66	17,173.66	0.00	0%	
		77000	Central Services	10,266.39	10,266.39	0.00	0%	

Trust and Agency Funds February 2019 Budget Amendment Detail

Reference	Period	Ledger	Unit	Fund	Descr	Function	Descr	Object	Descr	Cost Ctr	Program	Bud Ref	PC Bus U	Project	Activity	Line Descr	Descr	Budget Amendment
1	8	SDMC1	ORG_R	85002	Donation Trust Fund			349501	Other Misc Local Sources		14649					MTC Rev Per 8 Scholarships	Per 8 RevRec and MTCRev	-85153.280
2	8	KK_DET_BUD	SDMC1	85002	Donation Trust Fund	53000	Career Education	451000	Supplies	0211	14649					Supplies	Period 8 RevRec and MTC Rev	85153.280

Internal Service Fund - Workers' Compensation February 2019 Budget Amendment Summary

Function	Description	Object Roll Up	Object Descriptions	1/31/2019	2/28/2019	Budget Amendment	% Change
30000	Revenue	3XX	Revenue	-5,675,415.00	-5,675,415.00	0.00	0%
77000	Central Services	41X	Salaries	195,641.24	195,641.24	0.00	0%
		42X	Employee Benefits	62,898.66	62,898.66	0.00	0%
		43X	Purchased Services	450,000.00	450,000.00	0.00	0%
		47X	Other	2,950,000.00	2,950,000.00	0.00	0%
9XXX1	Budgeted Fund Balance	9XX	Budgeted Fund Balance	2,016,875.10	2,016,875.10	0.00	0%