

	YTD May 2018	YTD June 2018	Budget Amendments	Percentage Difference	
GENERAL FUND					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-635,793	-654,054	-18,260	3%	
32X - Federal Through State	-2,030,000	-2,027,525	2,475	0%	
33X - Revenue From State Sources	-184,232,512	-184,181,131	51,381	0%	
34X - Revenue From Local Sources	-195,378,265	-196,001,957	-623,692	0%	
36X - Transfers	-16,196,433	-16,975,501	-779,068	5%	1
39X - Beginning Fund Balance	-25,562,074	-25,562,074	0	0%	
	-424,035,077	-425,402,241	-1,367,164	0%	
5XX - Instruction					
61X - Pupil Personnel Services	17,661,743	17,605,448	-56,295	0%	
62X - Instructional Media Services	4,365,084	4,317,947	-47,137	-1%	
63X - Curriculum	5,617,344	5,584,655	-32,690	-1%	
64X - Instructional Staff Training	2,252,353	1,827,696	-424,657	-19%	2
65X - Instructional Technology	1,477,761	1,477,980	219	0%	
71X - Board	1,525,066	1,497,627	-27,439	-2%	
72X - General Admin-Superintendent	1,870,260	1,814,429	-55,831	-3%	
73X - School Administration	25,897,206	25,666,007	-231,199	-1%	
74X - Facility Acq and Construction	5,500,923	4,776,733	-724,190	-13%	3
75X - Fiscal Service	2,612,278	2,223,783	-388,495	-15%	4
77X - Central Service	8,249,043	7,389,654	-859,390	-10%	5
78X - Transportation	15,499,128	15,282,672	-216,455	-1%	
79X - Operation of Plant	33,727,707	33,842,002	114,294	0%	
81X - Maintenance of Plant	10,985,785	10,908,372	-77,413	-1%	
82X - Administrative Technology	8,128,403	8,450,018	321,615	4%	
91X - Community Services	4,581,017	4,851,054	270,037	6%	6
92X - Debt Services	115,399	115,601	202	0%	
98X - Appropriations	14,829,434	14,829,434	0	0%	

1. 00101 - General Fund 3XX Revenues, 36X - Transfers increased \$779,068 due to the net effect of increases in General School Maintenance and Special School Maintenance transfers from Capital outlay combined with a decrease in Charter school Capital Outlay.

2. 00101 - General Fund 64X - Instructional Staff Training decreased \$427,657 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, and 47X - Other Expenses.

3. 00101 - General Fund 74X - Facility Acq and Construction decreased \$724,190 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, and 47X - Other Expenses.

4. 00101 General Fund 75X - Fiscal Service decreased \$388,495 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, and 47X - Other Expenses.

5. 00101 General Fund 77X - Central Service decreased \$859,390 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, and 47X - Other Expenses.

6. 00101 General Fund 91 X - Community Services increased \$270,037 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, and 47X - Other Expenses.

Note: There were no changes in budgeted unassigned ending fund balance.

DEBT SERVICE FUNDS

00204 - 2008A COPs Refunding				
3XX - Revenues	-430,278	-430,278	0	0%
92X - Debt Services	430,278	430,278	0	0%

	YTD May 2018	YTD June 2018	Budget Amendments	Percentage Difference
00206 - QZAB 2005				
3XX - Revenues	-954,601	-957,126	-2,526	0%
92X - Debt Services	69,116	69,116	0	0%
98X - Appropriations	885,485	888,010	2,526	0%
00207 - Sales Tax Revenue Bond 2005				
3XX - Revenues	-3,162,678	-3,162,678	0	0%
92X - Debt Services	3,162,678	3,162,678	0	0%
00208 - Lease Purchase Bond 2007				
3XX - Revenues	-3,191,430	-3,191,430	0	0%
92X - Debt Services	3,191,430	3,191,430	0	0%
00209 - Lease Purchase Bond 2009				
3XX - Revenues	-952,250	-951,800	450	0%
92X - Debt Services	952,250	951,800	-450	0%
00210 - State Memo SBE Bonds				
3XX - Revenues	-1,602,963	-1,602,963	0	0%
92X - Debt Services	1,501,263	1,501,263	0	0%
98X - Appropriations	101,701	101,701	0	0%
00282 - Lease Purchase Bond 2011				
3XX - Revenues	-3,296,384	-3,298,034	-1,650	0%
92X - Debt Services	3,296,384	3,298,034	1,650	0%
00287 - Sales Tax Revenue Bond 2017				
3XX - Revenues	-6,463,400	-6,463,400	0	0%
92X - Debt Services	6,463,400	6,463,400	0	0%
00289 - 2012 Sales Tax Revenue Refund				
3XX - Revenues	-12,302,371	-12,302,371	0	0%
92X - Debt Services	12,302,371	12,302,371	0	0%
00290 - Lease Purchase Bond 2015				
3XX - Revenues	-1,267,573	-1,267,572	1	0%
92X - Debt Services	1,267,573	1,267,572	-1	0%
00293 - Lease Purchase Bond 2017A Ref				
3XX - Revenues	-62,037,314	-62,028,087	9,227	0%
92X - Debt Services	62,037,314	62,028,087	-9,227	0%
00296 - Lease Purchase Bond 2016A				
3XX - Revenues	-1,841,587	-1,841,500	87	0%
92X - Debt Services	1,841,587	1,841,500	-87	0%
00297 - QZAB 2004				
3XX - Revenues	-1,226,001	-1,227,977	-1,976	0%
92X - Debt Services	80,205	80,205	0	0%
98X - Appropriations	1,145,796	1,147,772	1,976	0%
00299 - QSCB 2010				
3XX - Revenues	-8,760,746	-8,768,378	-7,633	0%
92X - Debt Services	1,808,256	1,808,256	0	0%

	YTD May 2018	YTD June 2018	Budget Amendments	Percentage Difference	
98X - Appropriations	6,952,490	6,960,123	7,633	0%	
Note: There were no budget amendments exceeding 5%. The Debt Service budgeted ending fund balance increased \$12,135 resulting from the net of interest received and fair market value adjustment.					
CAPITAL OUTLAY FUNDS					
00342 - PECO Maintenance					
3XX - Revenues	-689,756	-689,756	0	0%	
97X - Transfers	689,756	689,756	0	0%	
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-1,560,492	-1,597,864	-37,372	2%	
74X - Facility Acq and Construction	350,000	350,000	0	0%	
92X - Debt Services	0	1,557	1,557		
98X - Appropriations	1,210,492	1,246,307	35,814	3%	7
00376 - Local Capital Imp. 2015/16					
3XX - Revenues	-771,164	-771,164	0	0%	
74X - Facility Acq and Construction	771,164	771,164	0	0%	
	0	0	0		
00377 - Local Capital Imp. 2016/17					
3XX - Revenues	-25,666,268	-25,666,268	0	0%	
74X - Facility Acq and Construction	6,868,715	6,868,715	0	0%	
97X - Transfers	18,797,554	18,797,554	0	0%	
00378 - Local Capital Imp. 2017/18					
3XX - Revenues	-50,353,138	-52,358,350	-2,005,211	4%	
74X - Facility Acq and Construction	33,373,975	34,623,810	1,249,835	4%	
92X - Debt Services	520,000	520,000	0	0%	
97X - Transfers	13,275,170	16,496,718	3,221,548	24%	8
98X - Appropriations	3,183,993	717,821	-2,466,172	-77%	8
00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-141,692,539	-141,874,315	-181,775	0%	
74X - Facility Acq and Construction	104,146,181	106,785,204	2,639,023	3%	
98X - Appropriations	37,546,359	35,089,111	-2,457,248	-7%	9
00391 - Fuel Tax Refund					
3XX - Revenues	-302,041	-302,041	0	0%	
74X - Facility Acq and Construction	97,137	97,137	0	0%	
98X - Appropriations	204,904	204,904	0	0%	
00392 - Sales Tax Proceeds					
3XX - Revenues	-43,659,133	-46,921,421	-3,262,288	7%	10
74X - Facility Acq and Construction	10,773,795	10,773,795	0	0%	
92X - Debt Services	105,339	105,339	0	0%	
97X - Transfers	21,928,449	21,928,449	0	0%	
98X - Appropriations	10,851,550	14,113,838	3,262,288	30%	10
00394 - Other - Property Sales					
3XX - Revenues	-4,950,000	-4,950,000	0	0%	
98X - Appropriations	4,950,000	4,950,000	0	0%	
00396 - Charter School Capital Outlay					
3XX - Revenues	-1,500,000	-953,552	546,448	-36%	11

	YTD May 2018	YTD June 2018	Budget Amendments	Percentage Difference	
97X - Transfers	1,500,000	953,552	-546,448	-36%	11
00397 - Impact Fees					
3XX - Revenues	-15,130,456	-16,206,640	-1,076,184	7%	12
74X - Facility Acq and Construction	3,655,191	3,655,191	0	0%	
98X - Appropriations	11,475,264	12,551,448	1,076,184	9%	12

7. 00360 - Capital Outlay & Debt Service 98X appropriations increased \$35,814 as a result of budget amendments processed for year end reconciliation in 49-X Transfers.

8. 00378 - Local Cap Imp. 2017/18 increased \$3,221,548 in 97X - Transfers in 47X - Transfers and decreased \$2,466,172 in 98X - Appropriations in 47X - Transfers as a result of budget amendments processed for year end reconciliation.

9. 00387 - Sales Tax Revenue Bond 2017 98X - Appropriations decreased \$2,457,458 in 47-X Transfers as a result of budget amendments processed for year end reconciliation.

10. 00392 - Sales Tax Proceeds 3XX - Revenues, 34-X Revenues from Local Sources increased \$3,262,288 for Sales Tax Revenue and Interest on Investments Received. A corresponding budget amendment was processed to allocate budget in the same amount to 98-X appropriations (Fund Balance).

11. 00396 - Charter School Capital Outlay 3XX - Revenues, 33 - X Revenues From Local Sources decreased \$546,448 and 97X - Transfers, 49X - Transfers decreased in the same amount as a result of adjusting Charter School Capital Outlay Year End Budget to Actual.

12. 00397 - Impact Fees 3XX - Revenues, 34 - X Revenues From Local Sources increased \$1,076,184 for Impact Fees and Interest on Investments Received. A corresponding budget amendment was processed to allocate budget in the same amount to 98-X Appropriations (Fund Balance).

Note: The Capital Outlay budgeted ending fund balance decreased \$549,133 as a result of the net of budget adjustments for capital outlay and debt service, charter school revenue, and allocation to new projects.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,763,580	-34,848,989	-85,409	0%	
76X - Food Service	27,018,223	27,785,800	767,577	3%	
98X - Appropriations	7,745,357	7,063,189	-682,168	-9%	

Note: There were no budget adjustments exceeding 5%. Food Service budgeted ending fund balance decreased \$682,168 as a result of budget amendments processed for year-end reconciliation in the areas of 44X - Energy services and 46X - Capital Outlay.

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-43,995,833	-44,061,257	-65,424	0%	
5XX - Instruction	22,658,068	22,638,321	-19,746	0%	
61X - Pupil Personnel Services	2,423,333	2,381,222	-42,111	-2%	
62X - Instructional Media Services	15,144	15,144	0	0%	
63X - Curriculum	6,699,341	6,632,544	-66,797	-1%	
64X - Instructional Staff Training	8,680,156	8,770,540	90,384	1%	
71X - Board	11,375	11,375	0	0%	
72X - General Admin-Superintendent	2,443,067	2,443,252	185	0%	
73X - School Administration	718,981	764,881	45,900	6%	13
77X - Central Service	130,821	154,786	23,965	18%	14
78X - Transportation	210,139	243,784	33,645	16%	15
79X - Operation of Plant	5,408	5,408	0	0%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-2,460,854	-2,538,805	-77,952	3%	
5XX - Instruction	2,414,596	2,495,631	81,035	3%	
63X - Curriculum	22,600	18,884	-3,716	-16%	16

	YTD May 2018	YTD June 2018	Budget Amendments	Percentage Difference	
64X - Instructional Staff Training	17,776	18,229	453	3%	
72X - General Admin-Superintendent	689	689	0	0%	
73X - School Administration	5,000	5,000	0	0%	
79X - Operation of Plant	192	372	180	94%	17

13. 00421 - Federal Cash Advance 73X - School Administration increased \$45,900 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Outlay, and 47X - Other Expenses.

14. 00421 - Federal Cash Advance 77X - Central Services increased \$23,965 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 42X - Employee Benefits, 43X - Purchased Services, 46X - Capital Outlay, and 47X - Other Expenses.

15. 00421 - Federal Cash Advance 78X - Transportation increased 33,645 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 43X - Purchased Services and 47X - Other Expenses.

16. 00422 - Federal Non Cash Advance 63X - Curriculum decreased \$3,716 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 43X - Purchased Services, 45X - Materials and Supplies, and 47X - Other Expenses.

17. 00422 Federal Non Cash Advance 79X Operation of plant increased \$180.00 due to year end as a result of budget adjustments processed for year end reconciliation in the areas of 41X - Salaries, and 42X - Employee Benefits.

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-62,412,332	-62,412,332	0	0%	
77X - Central Service	48,401,596	48,400,819	-777	0%	
79X - Operation of Plant	0	777	777		
98X - Appropriations	14,010,736	14,010,736	0	0%	
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-3,789,122	-3,810,531	-21,409	1%	
77X - Central Service	3,519,905	3,519,905	0	0%	
98X - Appropriations	269,217	290,626	21,409	8%	

Note: There were no budget amendments exceeding 5%. Internal Service Workers' Compensation budgeted ending fund balance increased \$21,409 resulting from additional employer premium revenue received.

TRUST & AGENCY FUNDS

00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-27,773	-29,671	-1,898	7%	
61X - Pupil Personnel Services	17,658	17,806	148	1%	
77X - Central Service	10,115	11,865	1,750	17%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-317,767	-327,126	-9,359	3%	
5XX - Instruction	317,767	327,126	9,359	3%	

00821 - Trust & Agency Expend. Trust 3XX Revenues 34X - Revenues from Local Sources increased \$1,898 for Gifts, Grants and Bequests received. Corresponding budget was allocated to 61X - Pupil Personnel Services and 77X Central Services in the areas of 43X- Purchased Services and 45X - Materials and Supplies.

Note: There were no changes to budgeted ending fund balance.