

Waxahachie ISD  
BOARD OF TRUSTEES

Date: September 26, 2019 Presented By: Ryan Kahlden

Subject: Budget and Finance Related Page(s) \_\_\_\_\_

<b>Action</b>
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**Background:**

General Operating budget amendments, Interest & Sinking budget amendments, Capital Projects budget amendments and Enterprise Funds budget amendments at end of fiscal year presented for Board review and approval.

**Budget Impact:**

2018-19 Budget will be amended as presented.

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Waxahachie Independent School District  
**MEMORANDUM**

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**TO:** Board of Trustees

**FROM:** Ryan Kahlden, Assistant Superintendent of Business and Finance

**SUBJECT:** End of Fiscal Year Budget Amendments

**DATE:** August 19, 2019

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**Final Budget Amendments**

Included in your packets is a budget amendment to the general fund of approximately \$2,000,000. While this number is quite large, there is an accounting function at play here that is exaggerating this amount. In accounting, some of the most valued principals are timing and conservatism. Timing refers to recording transactions in the correct fiscal year and conservatism deals with fairly stating all possible expenses.

School districts who begin the school term in August but have a September 1 through August 31 fiscal year, there will be a necessary accrual of wages at the end of the fiscal year. Like so many other districts in Texas this describes Waxahachie ISD. Last year, teaching staff reported to work on August 13<sup>th</sup> which made the accrual of wages approximately 15 days. This year, teaching staff reported to work on August 7<sup>th</sup>, making the accrual of wages approximately 18 days; a difference of 3 days from the prior year. As a result of starting earlier, and the significant pay increase for staff approved by the board, it was necessary to adjust the budget at the end of the year by approximately \$2,000,000 for wage accruals.  $(\$92,000,000 \text{ budget for } 2019-2020 * 86\% \text{ (percent of budget that payroll represents in the } 2019-2020 \text{ budget)}) = \text{approx. } \$79,120,000 \text{ in wages for } 2019-2020$ .  $\$79,120,000 / 187 \text{ (days on teacher contract)} * 3 \text{ equals approx. } \$1,300,000 \text{ in wage accruals}$ . In addition, the district added several staff members during the course of the 2018-2019 school year, and \$179,000 to cover overtime in the security department would make up the remainder of the accruals.

As a result of operations, I am anticipating revenues to exceed expenditures (excluding the agriscience facility that is being constructed out of fund balance) for the 2018-2019 fiscal year.

**AMENDING FINAL BUDGET AT 8/31/2019 - BUDGET APPROVAL FORM**

	Adopted Gen. Fund 1XXX	Amended Gen. Fund 1XXX	Proposed Budget Amendments- Increases Gen. Fund 1XXX	Proposed Budget Amendments- (Decreases) Gen. Fund 1XXX	Proposed Revised Budget Gen. Fund 1XXX	Explanation
<b>REVENUES</b>						
5700 LOCAL & INTER. SOURCE REVENUE	47,391,511	47,394,842	1,069,540		48,464,382	
5800 STATE PROGRAM REVENUES	33,623,681	33,623,681	987,155		34,610,836	
5900 FEDERAL REVENUES	2,000,000	2,000,000	1,152,966		3,152,966	
7900 OTHER RESOURCES			2,553		2,553	
<b>TOTAL REVENUES</b>	<b>83,015,192</b>	<b>83,018,523</b>	<b>2,142,674</b>		<b>86,230,737</b>	
11 INSTRUCTIONAL RESOURCES & MEDIA SER	48,123,015	48,007,767	1,285,598		49,293,365	Revisions to Final Budget
12 INSTRUCTIONAL RESOURCES & MEDIA SER	1,210,675	1,210,675	11,240		1,221,915	Revisions to Final Budget
13 CURRICULUM & INSTRUCTIONAL STAFF DEV.	842,880	905,428		(15,147)	890,281	Revisions to Final Budget
21 INSTRUCTIONAL LEADERSHIP	1,448,727	1,445,482	13,836		1,459,318	Revisions to Final Budget
23 SCHOOL ADMINISTRATION	5,050,408	5,062,511		(73,160)	4,989,351	Revisions to Final Budget
31 GUIDANCE AND COUNSELING SERVICES	2,437,088	2,427,542	77,631		2,505,173	Revisions to Final Budget
32 SOCIAL WORK SERVICES	-					
33 HEALTH SERVICES	1,061,977	1,061,086		(27,477)	1,033,609	Revisions to Final Budget
34 STUDENT (PUPIL) TRANSPORTATION	2,290,549	2,022,255	415,483		2,437,738	Revisions to Final Budget
35 FOOD SERVICES			24,871		24,871	Revisions to Final Budget
36 COCURRICULAR/EXTRACURRICULAR ACTIV.	3,635,663	3,600,073	63,299		3,663,372	Revisions to Final Budget
41 GENERAL ADMINISTRATION	2,565,633	2,582,933		(59,985)	2,522,948	Revisions to Final Budget
51 PLANT MAINTENANCE AND OPERATION	7,644,747	7,643,947	69,991		7,713,938	Revisions to Final Budget
52 SECURITY & MONITORING SERVICES	1,112,059	1,154,059	198,024		1,352,083	Revisions to Final Budget
53 DATA PROCESSING SERVICES	1,560,871	1,542,871	45,317		1,588,188	Revisions to Final Budget
61 COMMUNITY SERVICES	255,900	255,900	1,410		257,310	Revisions to Final Budget
71 DEBT SERVICE	2,500,000	2,000,000		(48,000)	1,952,000	Revisions to Final Budget
81 FACILITIES	825,000	6,535,862		(18,430)	6,517,432	Revisions to Final Budget
99	450,000	459,000			459,000	
<b>TOTAL APPROPRIATIONS</b>	<b>83,015,192</b>	<b>87,917,391</b>	<b>2,206,700</b>	<b>(242,199)</b>	<b>89,881,892</b>	
Approved by Board:	Yes	No	Date:		Signed:	

FC OBJ	2018-19	Encumbered	2018-19	2018-19	Unencumbered	2018-19
	FYTD Activity	Amount	Original Budget	Revised Budget	Balance	FYTD %
00 LOCAL/INTER. SOURCES	48,146,339.45	0.00	47,391,511	48,464,382	318,042.55	99.34
00 STATE PROGRAM REV.	34,379,923.67	0.00	33,623,681	34,610,836	230,912.33	99.33
00 FEDERAL PROG. REV.	3,152,965.60	0.00	2,000,000	3,152,966	0.40	100.00
00 PAYROLL COSTS	0.00	0.00	0	0	0.00	0.00
00 OTHER RESOURCES	2,554.50	0.00	0	2,553	-1.50	100.06
00 gen	85,681,783.22	0.00	83,015,192	86,230,737	548,953.78	99.36
-- Revenue	85,681,783.22	0.00	83,015,192	86,230,737	548,953.78	99.36
00	0.00	0.00	0	0	0.00	0.00
00 PAYROLL COSTS	0.00	0.00	0	0	0.00	0.00
00 OTHER OPERATING EXP.	0.00	0.00	0	0	0.00	0.00
00	0.00	0.00	0	0	0.00	0.00
00 gen	0.00	0.00	0	0	0.00	0.00
11 PAYROLL COSTS	46,276,054.19	0.00	44,937,903	46,276,686	631.07	100.00
11 PRO./CONTRACTED SVC.	888,456.34	16,325.50	1,104,016	1,072,602	167,819.97	84.35
11 SUPPLIES	1,396,363.45	126,222.03	1,510,665	1,749,639	227,053.52	87.02
11 OTHER OPERATING EXP.	113,142.39	14,894.52	552,000	154,177	26,140.28	83.05
11 CAPITAL PROJECTS	40,260.50	0.00	18,431	40,261	0.50	100.00
11 INSTRUCTION	48,714,276.87	157,442.05	48,123,015	49,293,365	421,645.34	99.14
12 PAYROLL COSTS	1,072,538.40	0.00	1,076,346	1,072,586	47.60	100.00
12 PRO./CONTRACTED SVC.	16,540.00	0.00	16,778	31,888	15,348.00	51.87
12 SUPPLIES	103,748.80	10,940.04	114,151	115,669	980.16	99.15
12 OTHER OPERATING EXP.	1,571.28	0.00	3,400	1,772	200.72	88.67
12 CAPITAL PROJECTS	0.00	0.00	0	0	0.00	0.00
12 INST. RESOURCES & ME	1,194,398.48	10,940.04	1,210,675	1,221,915	16,576.48	98.64
13 PAYROLL COSTS	577,384.59	0.00	622,576	577,429	44.41	99.99
13 PRO./CONTRACTED SVC.	126,065.04	1,086.00	63,700	138,702	11,550.96	91.67
13 SUPPLIES	46,220.88	5,125.44	52,800	55,490	4,143.68	92.53
13 OTHER OPERATING EXP.	99,077.53	1,200.04	103,804	118,660	18,382.43	84.51
13 CURRICULUM DEV. & INS	848,748.04	7,411.48	842,880	890,281	34,121.48	96.17
21 PAYROLL COSTS	1,409,550.09	0.00	1,395,744	1,409,580	29.91	100.00
21 PRO./CONTRACTED SVC.	4,353.68	1,300.00	6,700	8,220	2,566.32	68.78
21 SUPPLIES	10,434.55	968.00	15,783	12,234	831.45	93.20
21 OTHER OPERATING EXP.	23,780.22	306.63	30,500	29,284	5,197.15	82.25
21 INSTRUCTIONAL LEADER	1,448,118.54	2,574.63	1,448,727	1,459,318	8,624.83	99.41

FC OBJ	2018-19	Encumbered	2018-19	2018-19	Unencumbered	2018-19
	FYTD Activity	Amount	Original Budget	Revised Budget	Balance	FYTD %
23 PAYROLL COSTS	4,836,408.41	0.00	4,909,629	4,836,469	60.59	100.00
23 PRO./CONTRACTED SVC.	13,780.02	1,702.02	10,500	15,530	47.96	99.69
23 SUPPLIES	78,330.74	9,016.01	55,894	92,177	4,830.25	94.76
23 OTHER OPERATING EXP.	31,244.24	336.78	74,385	45,175	13,593.98	69.91
23 SCHOOL LEADERSHIP	4,959,763.41	11,054.81	5,050,408	4,989,351	18,532.78	99.63
31 PAYROLL COSTS	2,476,710.16	0.00	2,399,135	2,476,766	55.84	100.00
31 PRO./CONTRACTED SVC.	0.00	0.00	0	0	0.00	0.00
31 SUPPLIES	18,310.74	550.60	22,970	23,110	4,248.66	81.62
31 OTHER OPERATING EXP.	1,933.92	447.94	14,983	5,297	2,915.14	44.97
31 GUIDANCE & COUNSELIN	2,496,954.82	998.54	2,437,088	2,505,173	7,219.64	99.71
32 PAYROLL COSTS	0.00	0.00	0	0	0.00	0.00
32 PRO./CONTRACTED SVC.	0.00	0.00	0	0	0.00	0.00
32 OTHER OPERATING EXP.	0.00	0.00	0	0	0.00	0.00
32 SOCIAL WORK SERVICES	0.00	0.00	0	0	0.00	0.00
33 PAYROLL COSTS	991,405.44	0.00	1,018,930	991,453	47.56	100.00
33 PRO./CONTRACTED SVC.	1,241.00	0.00	3,400	1,243	2.00	99.84
33 SUPPLIES	30,065.75	395.06	32,817	35,296	4,835.19	86.30
33 OTHER OPERATING EXP.	5,615.62	0.00	6,830	5,617	1.38	99.98
33 DEBT SERVICE	0.00	0.00	0	0	0.00	0.00
33 HEALTH SERVICES	1,028,327.81	395.06	1,061,977	1,033,609	4,886.13	99.53
34 PAYROLL COSTS	1,936,618.53	0.00	1,554,582	1,936,635	16.47	100.00
34 PRO./CONTRACTED SVC.	126,260.01	18,789.87	99,300	165,630	20,580.12	87.57
34 SUPPLIES	196,415.21	42,240.19	284,381	245,173	6,517.60	97.34
34 OTHER OPERATING EXP.	84,033.58	816.82	60,300	90,300	5,449.60	93.97
34 CAPITAL PROJECTS	0.00	0.00	291,986	0	0.00	0.00
34 PUPIL TRANSPORTATION	2,343,327.33	61,846.88	2,290,549	2,437,738	32,563.79	98.66
35 PAYROLL COSTS	20,959.36	0.00	0	20,961	1.64	99.99
35 OTHER OPERATING EXP.	3,908.31	0.00	0	3,910	1.69	99.96
35 FOOD SERVICES	24,867.67	0.00	0	24,871	3.33	99.99
36 PAYROLL COSTS	2,590,741.59	0.00	2,595,601	2,590,900	158.41	99.99
36 PRO./CONTRACTED SVC.	201,650.32	46,823.00	232,189	267,861	19,387.68	92.76
36 SUPPLIES	214,211.62	69,685.15	284,584	303,833	19,936.23	93.44
36 OTHER OPERATING EXP.	480,967.65	4,417.50	523,289	500,778	15,392.85	96.93
36 CAPITAL PROJECTS	0.00	0.00	0	0	0.00	0.00

FC OBJ	2018-19	Encumbered	2018-19	2018-19	Unencumbered	2018-19
	FYTD Activity	Amount	Original Budget	Revised Budget	Balance	FYTD %
36 COCURR./EXTRACURR.AC	3,487,571.18	120,925.65	3,635,663	3,663,372	54,875.17	98.50
41 PAYROLL COSTS	1,697,968.25	0.00	1,904,662	1,697,991	22.75	100.00
41 PRO./CONTRACTED SVC.	520,516.37	32,810.59	400,207	574,063	20,736.04	96.39
41 SUPPLIES	58,342.61	6,000.61	42,186	67,742	3,398.78	94.98
41 OTHER OPERATING EXP.	168,204.67	7,830.34	193,278	183,152	7,116.99	96.11
41 CAPITAL PROJECTS	0.00	0.00	25,300	0	0.00	0.00
41 GENERAL ADMINISTRATI	2,445,031.90	46,641.54	2,565,633	2,522,948	31,274.56	98.76
51 PAYROLL COSTS	4,129,266.65	0.00	4,059,332	4,129,323	56.35	100.00
51 PRO./CONTRACTED SVC.	2,026,353.62	62,620.25	2,316,845	2,285,613	196,639.13	91.40
51 SUPPLIES	683,072.01	75,005.61	555,438	762,550	4,472.38	99.41
51 OTHER OPERATING EXP.	467,775.83	75.00	407,600	467,921	70.17	99.99
51 CAPITAL PROJECTS	67,886.35	0.00	305,532	68,531	644.65	99.06
51 PLANT MAINTENANCE &	7,374,354.46	137,700.86	7,644,747	7,713,938	201,882.68	97.38
52 PAYROLL COSTS	1,093,395.91	0.00	905,394	1,093,418	22.09	100.00
52 PRO./CONTRACTED SVC.	201,534.32	2,001.10	186,000	214,020	10,484.58	95.10
52 SUPPLIES	21,268.37	8,230.04	16,800	30,580	1,081.59	96.46
52 OTHER OPERATING EXP.	12,212.04	1,152.00	3,865	14,065	700.96	95.02
52 CAPITAL PROJECTS	0.00	0.00	0	0	0.00	0.00
52 SECURITY & MONITORIN	1,328,410.64	11,383.14	1,112,059	1,352,083	12,289.22	99.09
53 PAYROLL COSTS	868,068.53	0.00	840,567	868,084	15.47	100.00
53 PRO./CONTRACTED SVC.	370,693.09	3,420.00	274,683	384,112	9,998.91	97.40
53 SUPPLIES	222,152.50	9,595.91	356,632	258,343	26,594.59	89.71
53 OTHER OPERATING EXP.	7,771.21	0.00	38,989	11,844	4,072.79	65.61
53 CAPITAL PROJECTS	65,804.00	0.00	50,000	65,805	1.00	100.00
53 DATA PROCESSING SERV	1,534,489.33	13,015.91	1,560,871	1,588,188	40,682.76	97.44
61 PAYROLL COSTS	231,363.46	0.00	229,970	231,380	16.54	99.99
61 PRO./CONTRACTED SVC.	3,106.48	195.00	1,781	3,452	150.52	95.64
61 SUPPLIES	9,232.81	567.50	15,241	12,582	2,781.69	77.89
61 OTHER OPERATING EXP.	6,413.76	1,011.90	8,908	9,896	2,470.34	75.04
61 COMMUNITY SERVICES	250,116.51	1,774.40	255,900	257,310	5,419.09	97.89
71 DEBT SERVICE	1,841,158.05	0.00	2,500,000	1,952,000	110,841.95	94.32
71 DEBT SERVICES	1,841,158.05	0.00	2,500,000	1,952,000	110,841.95	94.32
81 PRO./CONTRACTED SVC.	0.00	0.00	0	0	0.00	0.00

	2018-19 FYTD Activity	Encumbered Amount	2018-19 Original Budget	2018-19 Revised Budget	Unencumbered Balance	2018-19 FYTD %
FC OBJ						
81 SUPPLIES	0.00	0.00	0	0	0.00	0.00
81 CAPITAL PROJECTS	2,828,074.53	291,033.00	825,000	6,517,432	3,398,324.47	47.86
81 FACILITIES ACQ. & CO	2,828,074.53	291,033.00	825,000	6,517,432	3,398,324.47	47.86
99 PRO./CONTRACTED SVC.	458,971.45	0.00	450,000	459,000	28.55	99.99
99 OTHER OPERATING EXP.	0.00	0.00	0	0	0.00	0.00
99 Other Governmental C	458,971.45	0.00	450,000	459,000	28.55	99.99
-- Expense	84,606,961.02	875,137.99	83,015,192	89,881,892	4,399,792.25	95.10
Grand Revenue Totals	85,681,783.22	0.00	83,015,192	86,230,737	548,953.78	99.36
Grand Expense Totals	84,606,961.02	875,137.99	83,015,192	89,881,892	4,399,792.25	95.10
Grand Totals	1,074,822.20	875,137.99	0	3,651,155	3,850,838.47	-29.44
	Profit	Loss		Loss	Loss	

Number of Accounts: 11945

\*\*\*\*\* End of report \*\*\*\*\*

**AMENDING FINAL BUDGET AT 8/31/19- BUDGET APPROVAL FORM**

	Adopted Debt Serv. 5XXX	Amended Debt Serv 5XXX	Proposed Budget Amendments- Increases Debt Serv 5XXX	Proposed Budget Amendments- (Decreases) Debt Serv 5XXX	Proposed Revised Budget Debt Serv 5XXX
<b>REVENUES</b>					
5700 LOCAL & INTER. SOURCE REVENUE	15,209,250	15,209,250	256,391	-	15,465,641
5800 STATE PROGRAM REVENUES	300,000	300,000	46,135	-	346,135
5900 FEDERAL REVENUES	100,000	100,000	4,739		104,739
7900 OTHER RESOURCES			2,912		2,912
<b>TOTAL REVENUES</b>	<b>15,609,250</b>	<b>15,609,250</b>	<b>310,177</b>		<b>15,919,427</b>
<b>APPROPRIATIONS BY FUNCTION</b>					
00 OTHER (REFINANCING BONDS)					
11 INSTRUCTIONAL RESOURCES & MEDIA SER	-	-	-	-	-
12 INSTRUCTIONAL RESOURCES & MEDIA SER	-	-	-	-	-
13 CURRICULUM & INSTRUCTIONAL STAFF DEV.	-	-	-	-	-
21 INSTRUCTIONAL LEADERSHIP	-	-	-	-	-
23 SCHOOL ADMINISTRATION	-	-	-	-	-
31 GUIDANCE AND COUNSELING SERVICES	-	-	-	-	-
32 SOCIAL WORK SERVICES	-	-	-	-	-
33 HEALTH SERVICES	-	-	-	-	-
34 STUDENT (PUPIL) TRANSPORTATION	-	-	-	-	-
35 FOOD SERVICES	-	-	-	-	-
36 COCURRICULAR/EXTRACURRICULAR ACTIV.	-	-	-	-	-
41 GENERAL ADMINISTRATION	-	-	-	-	-
51 PLANT MAINTENANCE AND OPERATION	-	-	-	-	-
52 SECURITY & MONITORING SERVICES	-	-	-	-	-
53 DATA PROCESSING SERVICES	-	-	-	-	-
61 COMMUNITY SERVICES	-	-	-	-	-
71 DEBT SERVICE	15,609,250	15,609,250			15,609,250
81 FACILITIES	-	-	-	-	-
8900 OTHER USES	-	-			
<b>TOTAL APPROPRIATIONS</b>	<b>15,609,250</b>	<b>15,609,250</b>			<b>15,609,250</b>

	2018-19	Encumbered	2018-19	2018-19	Unencumbered	2018-19
FC OBJ	FYTD Activity	Amount	Original Budget	Revised Budget	Balance	FYTD %
00 LOCAL/INTER. SOURCES	15,367,699.41	0.00	15,209,250	15,465,641	97,941.59	99.37
00 STATE PROGRAM REV.	346,135.00	0.00	300,000	346,135	0.00	100.00
00 FEDERAL PROG. REV.	104,739.86	0.00	100,000	104,739	-0.86	100.00
00 OTHER RESOURCES	2,912.61	0.00	0	2,912	-0.61	100.02
00 gen	15,821,486.88	0.00	15,609,250	15,919,427	97,940.12	99.38
-- Revenue	15,821,486.88	0.00	15,609,250	15,919,427	97,940.12	99.38
00 DEBT SERVICE	0.00	0.00	0	0	0.00	0.00
00	0.00	0.00	0	0	0.00	0.00
00 gen	0.00	0.00	0	0	0.00	0.00
71 DEBT SERVICE	15,608,214.02	0.00	15,609,250	15,609,250	1,035.98	99.99
71 DEBT SERVICES	15,608,214.02	0.00	15,609,250	15,609,250	1,035.98	99.99
-- Expense	15,608,214.02	0.00	15,609,250	15,609,250	1,035.98	99.99
Grand Revenue Totals	15,821,486.88	0.00	15,609,250	15,919,427	97,940.12	99.38
Grand Expense Totals	15,608,214.02	0.00	15,609,250	15,609,250	1,035.98	99.99
Grand Totals	213,272.86	0.00	0	310,177	96,904.14	68.76
Profit				Profit	Profit	

Number of Accounts: 28

\*\*\*\*\* End of report \*\*\*\*\*

**AMENDING FINAL BUDGET AT 8/31/19 - BUDGET APPROVAL FORM**[illegible]

FC OBJ	2018-19	Encumbered	2018-19	2018-19	Comment	Unencumbered	2018-19
	FYTD Activity	Amount	Original Budget	Revised Budget		Balance	FYTD %
00 LOCAL/INTER. SOURCES	474,677.70	0.00	0	474,678		0.30	100.00
00 STATE PROGRAM REV.	870.78	0.00	0	0		-870.78	0.00
00 OTHER RESOURCES	23,203,129.44	0.00	0	23,203,129		-0.44	100.00
00 gen	23,678,677.92	0.00	0	23,677,807		-870.92	100.00
-- Revenue	23,678,677.92	0.00	0	23,677,807		-870.92	100.00
00	0.00	0.00	0	0		0.00	0.00
00 gen	0.00	0.00	0	0		0.00	0.00
11 PAYROLL COSTS	0.00	0.00	0	0		0.00	0.00
11 SUPPLIES	44,295.00	0.00	0	45,000		705.00	98.43
11 CAPITAL PROJECTS	0.00	0.00	0	0		0.00	0.00
11 INSTRUCTION	44,295.00	0.00	0	45,000		705.00	98.43
12 SUPPLIES	28,368.44	103,302.76	0	0		-131,671.20	0.00
12 CAPITAL PROJECTS	0.00	0.00	0	0		0.00	0.00
12 INST. RESOURCES & ME	28,368.44	103,302.76	0	0		-131,671.20	0.00
35 SUPPLIES	0.00	0.00	0	0		0.00	0.00
35 FOOD SERVICES	0.00	0.00	0	0		0.00	0.00
36 SUPPLIES	100,742.00	0.00	0	101,000		258.00	99.74
36 CAPITAL PROJECTS	0.00	0.00	0	0		0.00	0.00
36 COCURR./EXTRACURR.AC	100,742.00	0.00	0	101,000		258.00	99.74
51 PRO./CONTRACTED SVC.	0.00	0.00	0	0		0.00	0.00
51 SUPPLIES	0.00	0.00	0	0		0.00	0.00
51 CAPITAL PROJECTS	0.00	0.00	0	0		0.00	0.00
51 PLANT MAINTENANCE &	0.00	0.00	0	0		0.00	0.00
52 PRO./CONTRACTED SVC.	0.00	0.00	0	0		0.00	0.00
52 SUPPLIES	3,375.00	0.00	0	3,375		0.00	100.00
52 CAPITAL PROJECTS	0.00	0.00	0	0		0.00	0.00
52 SECURITY & MONITORIN	3,375.00	0.00	0	3,375		0.00	100.00
71 DEBT SERVICE	203,129.44	0.00	0	203,129		-0.44	100.00
71 DEBT SERVICES	203,129.44	0.00	0	203,129		-0.44	100.00
81 PAYROLL COSTS	12,489.94	0.00	0	12,492		2.06	99.98

PC OBJ	2018-19 FYTD Activity	Encumbered Amount	2018-19 Original Budget	2018-19 Revised Budget	Comment	Unencumbered Balance	2018-19 FYTD %
81 PRO./CONTRACTED SVC.	8,250.00	2,850.00	0	11,250		150.00	73.33
81 SUPPLIES	97,022.54	0.00	0	98,000		977.46	99.00
81 OTHER OPERATING EXP.	0.00	0.00	0	0		0.00	0.00
81 CAPITAL PROJECTS	4,831,109.47	30,713.27	0	25,228,883		20,367,060.26	19.15
81 FACILITIES ACQ. & CO	4,948,871.95	33,563.27	0	25,350,625		20,368,189.78	19.52
-- Expense	5,328,781.83	136,866.03	0	25,703,129		20,237,481.14	20.73
Grand Revenue Totals	23,678,677.92	0.00	0	23,677,807		-870.92	100.00
Grand Expense Totals	5,328,781.83	136,866.03	0	25,703,129		20,237,481.14	20.73
Grand Totals	18,349,896.09	136,866.03	0	2,025,322		20,238,352.06	906.02-
	Profit	Loss		Loss		Loss	

Number of Accounts: 220

\*\*\*\*\* End of report \*\*\*\*\*

# AMENDING FINAL BUDGET AT 8/31/19 - BUDGET APPROVAL FORM

	Adopted Ent. Fund	Amended Ent. Fund	Proposed Budget Amendments- Increases Ent. Fund	Proposed Budget Amendments- (Decreases) Ent. Fund	Proposed Revised Budget Ent. Fund	Explanation
	7XXX	7XXX	7XXX	7XXX	7XXX	
5700 LOCAL & INTER. SOURCE REVENUE	1,787,116	1,802,116	7,296		1,809,412	
5800 STATE PROGRAM REVENUES	130,888	130,888	1,318		132,206	
5900 FEDERAL REVENUES						
7900 OTHER RESOURCES	2,441,404	2,441,404			2,441,404	
<b>TOTAL REVENUES</b>	<b>4,359,408</b>	<b>4,374,408</b>	<b>8,614</b>	<b>-</b>	<b>4,383,022</b>	
<b>APPROPRIATIONS BY FUNCTION</b>						
11 INSTRUCTIONAL RESOURCES & MEDIA SER	-	-	-	-	-	
12 INSTRUCTIONAL RESOURCES & MEDIA SER	-	-	-	-	-	
13 CURRICULUM & INSTRUCTIONAL STAFF DEV.	-	-	-	-	-	
21 INSTRUCTIONAL LEADERSHIP	-	-	-	-	-	
23 SCHOOL ADMINISTRATION	-	-	-	-	-	
31 GUIDANCE AND COUNSELING SERVICES	-	-	-	-	-	
32 SOCIAL WORK SERVICES	-	-	-	-	-	
33 HEALTH SERVICES	-	-	-	-	-	
34 STUDENT (PUPIL) TRANSPORTATION	-	-	-	-	-	
35 FOOD SERVICES	3,955,272	3,955,272	11,281		3,966,553	
36 COCURRICULAR/EXTRACURRICULAR ACTIV.						
41 GENERAL ADMINISTRATION						
51 PLANT MAINTENANCE AND OPERATION	88,440	88,440			88,440	
52 SECURITY & MONITORING SERVICES						
53 DATA PROCESSING SERVICES						
61 COMMUNITY SERVICES	325,871	340,871	3,784		344,655	
71 DEBT SERVICE						
81 FACILITIES					-	
8900 OTHER USES						
<b>TOTAL APPROPRIATIONS</b>	<b>4,369,583</b>	<b>4,384,583</b>	<b>15,065</b>	<b>-</b>	<b>4,399,648</b>	
	<b>Yes</b>	<b>No</b>				
Approved by Board:						
Date:						
Signed:						

	2018-19	Encumbered	2018-19	2018-19	Unencumbered	2018-19
FC OBJ	FYTD Activity	Amount	Original Budget	Revised Budget	Balance	FYTD %
00 LOCAL/INTER. SOURCES	1,799,824.60	0.00	1,787,116	1,809,412	9,587.40	99.47
00 STATE PROGRAM REV.	90,716.17	0.00	130,888	132,206	41,489.83	68.62
00 FEDERAL PROG. REV.	0.00	0.00	0	0	0.00	0.00
00 PAYROLL COSTS	0.00	0.00	0	0	0.00	0.00
00 OTHER RESOURCES	2,434,589.11	0.00	2,441,404	2,441,404	6,814.89	99.72
00 gen	4,325,129.88	0.00	4,359,408	4,383,022	57,892.12	98.68
-- Revenue	4,325,129.88	0.00	4,359,408	4,383,022	57,892.12	98.68
11 PAYROLL COSTS	0.00	0.00	0	0	0.00	0.00
11 INSTRUCTION	0.00	0.00	0	0	0.00	0.00
35 PAYROLL COSTS	1,762,954.40	0.00	1,861,845	1,788,166	25,211.60	98.59
35 PRO./CONTRACTED SVC.	8,588.51	200.00	21,000	16,000	7,211.49	54.93
35 SUPPLIES	2,093,012.28	21,862.44	1,973,927	2,152,887	38,012.28	98.23
35 OTHER OPERATING EXP.	5,134.65	0.00	18,500	9,500	4,365.35	54.05
35 CAPITAL PROJECTS	0.00	0.00	80,000	0	0.00	0.00
35 FOOD SERVICES	3,869,689.84	22,062.44	3,955,272	3,966,553	74,800.72	98.11
51 PAYROLL COSTS	0.00	0.00	0	0	0.00	0.00
51 PRO./CONTRACTED SVC.	73,699.00	0.00	88,440	88,440	14,741.00	83.33
51 PLANT MAINTENANCE &	73,699.00	0.00	88,440	88,440	14,741.00	83.33
61 PAYROLL COSTS	288,102.92	0.00	285,686	289,170	1,067.08	99.63
61 PRO./CONTRACTED SVC.	7,705.68	1,267.71	11,923	10,998	2,024.61	81.59
61 SUPPLIES	33,826.47	1,471.70	23,250	38,360	3,061.83	92.02
61 OTHER OPERATING EXP.	5,067.63	0.00	5,012	6,127	1,059.37	82.71
61 CAPITAL PROJECTS	0.00	0.00	0	0	0.00	0.00
61 COMMUNITY SERVICES	334,702.70	2,739.41	325,871	344,655	7,212.89	97.91
81 CAPITAL PROJECTS	0.00	0.00	0	0	0.00	0.00
81 FACILITIES ACQ. & CO	0.00	0.00	0	0	0.00	0.00
-- Expense	4,278,091.54	24,801.85	4,369,583	4,399,648	96,754.61	97.80
Grand Revenue Totals	4,325,129.88	0.00	4,359,408	4,383,022	57,892.12	98.68
Grand Expense Totals	4,278,091.54	24,801.85	4,369,583	4,399,648	96,754.61	97.80
Grand Totals	47,038.34	24,801.85	10,175	16,626	38,862.49	-282.92
Profit		Loss	Loss	Loss	Loss	

		2018-19	Encumbered	2018-19	2018-19	Unencumbered	2018-19
	FC OBJ	FYTD Activity	Amount	Original Budget	Revised Budget	Balance	FYTD %
Number of Accounts:		944					

\*\*\*\*\* End of report \*\*\*\*\*