



# **Monthly Financial Reports**

## **July 2019**

In accordance with provisions of Section 3313.29 of the Ohio Revised Code, the following  
Financial Statements of the Regular Funds of the Board for the Period  
July 01, 2019 - June 30, 2020  
are submitted for your review and consideration:

**Hiwot Abraha**  
Treasurer/CFO

**DAYTON PUBLIC SCHOOLS**  
**General Fund (001)**  
**Comparison of July 2018 To July 2019**

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	\$78,482,015	\$ 114,566,660	\$ 36,084,645	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	14,723,591	15,405,381	681,790	
Tangible Personal Property Tax	1,108,227	2,718,597	1,610,370	
Property Tax Allocation	-	-	-	
Payments in Lieu of Taxes	-	-	-	
<b>Total Property Taxes</b>	<b>\$ 15,831,818</b>	<b>\$ 18,123,978</b>	<b>\$ 2,292,160</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	14,793,055	14,911,655	118,600	
Restricted Grants-in-Aid	1,400,090	1,379,010	(21,080)	
<b>Total State Funding</b>	<b>16,193,145</b>	<b>16,290,665</b>	<b>97,520</b>	
<b>Other Financing Sources</b>				
Transfers In	-	-	0	
Other Revenues	381,101	710,264	329,163	(2)
	<b>\$ 381,101</b>	<b>\$ 710,264</b>	<b>\$ 329,163</b>	
<b>TOTAL REVENUE</b>	<b>\$ 32,406,064</b>	<b>\$ 35,124,907</b>	<b>\$ 2,718,843</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	6,213,073	6,688,797	475,724	(3)
Employees' Retirement/Insurance Benefits	2,335,218	2,441,298	106,080	
<b>Total Salaries and Benefits</b>	<b>8,548,291</b>	<b>9,130,095</b>	<b>581,804</b>	
<b>Purchased Services</b>				
Lease Payments	10,117	13,992	3,875	
Charter Schools	4,207,828	4,529,183	321,355	(4)
Voucher Schools/Tuition Adjustments	1,211,293	1,310,804	99,511	
Purchased Services - Other	2,619,497	3,444,913	825,416	(5)
<b>Total Purchased Services</b>	<b>8,048,735</b>	<b>9,298,892</b>	<b>1,250,158</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	479,614	615,040	135,426	
Capital Outlay	183,892	509,901	326,009	(6)
Advances Out	0	0	0	
Other Objects	248,178	288,958	40,780	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 911,684</b>	<b>\$ 1,413,899</b>	<b>\$ 502,215</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,508,710</b>	<b>\$ 19,842,886</b>	<b>\$ 2,334,177</b>	
<b>Excess of Rev Over (Under) Exp</b>	14,897,354	15,282,021	384,667	
<b>Ending Cash Balance</b>	<b>\$ 93,379,369</b>	<b>\$ 129,848,681</b>	<b>\$ 36,469,312</b>	
Outstanding Encumbrance	21,141,795	28,589,298	7,447,503	
<b>Unreserved Cash Balance</b>	<b>\$ 72,237,574</b>	<b>\$ 101,259,383</b>	<b>\$ 29,021,809</b>	

**EXPLANATIONS OF SIGNIFICANT VARIANCES  
COMPARING FISCAL YEAR 2019 ACTUALS TO FISCAL YEAR 2020 ACTUALS  
For the Month Ending July 2019**

**Note 1: Total Property Taxes**

The \$682K and \$1.6M increase in real estate and tangible personal property taxes is due to an increase in advances received in FY20 compared to FY19.

**Note 2: Other Revenues**

Other Revenues increased by \$329K due to increase of revenue for indirect cost payments (\$336K)

**Note 3: Personal Services**

Employment costs increased by \$476K due to severance and leave payouts.

**Note 4: Charter Schools**

Charter schools increased by \$321K due to an increase in student FTE by 431.

**Note 5: Purchased Services - Other**

Other purchased services increased by 825K due to purchase of MAP Growth Math, Reading, Language (\$108K), timing of payments for Special ED excess costs (\$333K), and the annual renewal of SaaS from Powerschool for Business PLUS and eSchool PLUS (\$381K).

**Note 6: Capital Outlay**

Capital outlay increased by \$326K due to the installation of camera security systems at each school (\$169K), a purchase of a John Deere Excavator and the purchase of 2, 24' Box Trucks (\$218K).

**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of July 2019**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$ 6,941,502	\$ 711,847	\$ -	\$ 6,229,655	10.25%
Teachers	46,066,800	3,393,102	-	42,673,698	7.37%
School Nurses	2,608,662	163,256	-	2,445,406	6.26%
School Counselors	1,372,967	95,564	-	1,277,403	6.96%
Library Media Spec	831,379	49,364	-	782,015	5.94%
Extra Duty Pay	810,001	-	-	810,001	0.00%
Supplies/Materials	1,616,119	61,387	242,312	1,312,421	18.79%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>60,247,430</b>	<b>4,474,519</b>	<b>242,312</b>	<b>55,530,599</b>	<b>7.83%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	14,842,000	994,905	-	13,847,095	6.70%
Gifted Teachers	1,131,556	69,902	3,853	1,057,801	6.52%
ELL Program	2,678,602	127,059	49,110	2,502,433	6.58%
ECIP Program	2,066,707	151,504	1,036	1,914,167	7.38%
ECIP Para(s)	831,827	49,785	-	782,042	5.99%
Psychological Services	2,589,583	103,914	90,070	2,395,599	7.49%
Paraprofessionals	3,943,534	218,539	-	3,724,995	5.54%
Related Services	5,511,456	289,654	-	5,221,802	5.26%
Purchased Required Services	1,235,017	529,542	701,144	4,331	99.65%
PASS Required Services	10,738,093	8,632	-	10,729,461	0.08%
OEC Central Office	859,276	56,551	-	802,725	6.58%
OEC Central Office - Non Personnel total	1,731,198	513,457	603,006	614,736	64.49%
<b>EXCEPTIONAL CHILDREN</b>	<b>48,158,849</b>	<b>3,113,444</b>	<b>1,448,219</b>	<b>43,597,186</b>	<b>9.47%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	778,050	-	-	778,050	0.00%
Positive School Climate	778,645	12,436	26,886	739,283	5.06%
Clericals/Bus Mgrs	3,631,963	195,588	-	3,436,375	5.39%
Health Services	194,681	10,962	24,553	159,146	18.25%
Career Tech	3,852,784	225,008	147,820	3,479,956	9.68%
Montessori Para	778,333	29,959	-	748,374	3.85%
Library Media Paraprofessional	644,339	41,624	-	602,715	6.46%
In School Suspension Para	343,602	24,072	-	319,530	7.01%
Special Programs - Athletics	1,411,333	42,086	304,799	1,064,449	24.58%
Supplemental Athletic Contract	1,198,375	-	-	1,198,375	0.00%
<b>SPECIAL PROGRAMS</b>	<b>13,612,105</b>	<b>581,756</b>	<b>504,098</b>	<b>12,526,252</b>	<b>7.98%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	6,877,175	475,341	1,824,283	4,577,550	33.44%
Chief of Schools	1,121,479	79,539	242,085	799,855	28.68%
Males of Color	394,943	9,637	16,450	368,856	6.61%
Grants Mgmt	222,563	8,069	-	214,494	3.63%
Academics	1,025,762	47,818	-	977,944	0.00%
Accountability	2,360,709	293,333	399,163	1,668,213	29.33%
Student Enrollment Ctr	2,234,689	92,381	117,605	2,024,702	9.40%
<b>CHIEF ACADEMIC</b>	<b>14,237,319</b>	<b>1,006,118</b>	<b>2,599,587</b>	<b>10,631,615</b>	<b>25.33%</b>
<b>INSTRUCTION TOTAL</b>					
	<b>138,255,704</b>	<b>9,175,837</b>	<b>4,794,215</b>	<b>122,285,652</b>	<b>10.25%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	4,856,526	408,151	1,931,757	2,516,616	48.18%
IT/Rate Support	9,310,352	798,590	6,729,006	1,782,756	80.85%
Custodial Operations	7,577,808	638,419	681,789	6,257,600	17.42%
Grounds/Shop	1,757,337	93,274	114,107	1,549,956	11.80%
Facilities	19,062,645	426,204	1,212,789	17,423,652	8.60%
Environmental Compliance	2,357,532	-	18,735	2,338,797	0.79%
Distribution Center	953,880	55,165	39,669	859,046	9.94%
Mail Center	288,784	86,402	34,613	167,768	41.91%
<b>BUSINESS OPERATIONS</b>	<b>46,164,862</b>	<b>2,506,206</b>	<b>10,762,466</b>	<b>32,896,190</b>	<b>28.74%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	30,993	-	4,697	26,296	15.15%
Internal Aud/Board Members	43,000	3,028	-	39,972	7.04%
Superintendent's Office	1,238,407	93,090	252,875	892,442	27.94%
Treasurer's Office	3,542,779	158,600	468,497	2,915,682	17.70%
Advances Out	-	-	-	-	0.00%
Public Relations	1,513,602	84,470	415,040	1,014,092	33.00%
Human Resources	7,226,564	130,340	925,201	6,171,023	14.61%
Legal	1,417,063	64,067	1,147,219	205,778	85.48%
<b>ADMINISTRATION AND SUPPORT</b>	<b>15,012,408</b>	<b>533,594</b>	<b>3,213,529</b>	<b>11,265,285</b>	<b>24.96%</b>
<b>DISTRICT FIXED COSTS</b>					
DEA President	110,638	7,696	-	102,942	6.96%
Debt, Insurance and Taxes	6,953,119	428,173	1,540,659	4,984,287	28.32%
Transportation	22,789,641	619,110	4,210,334	17,960,196	21.19%
Utilities	4,693,211	262,116	4,068,095	363,000	92.27%
<b>DISTRICT FIXED COSTS</b>	<b>34,546,609</b>	<b>1,317,095</b>	<b>9,819,088</b>	<b>23,410,426</b>	<b>32.24%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	77,800,000	6,310,154	-	71,489,846	8.11%
<b>CHARTER/VOUCHER/O.E.</b>	<b>77,800,000</b>	<b>6,310,154</b>	<b>-</b>	<b>71,489,846</b>	<b>8.11%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 309,779,582</b>	<b>\$ 19,842,886</b>	<b>\$ 28,589,298</b>	<b>\$ 261,347,398</b>	<b>15.63%</b>

**DAYTON PUBLIC SCHOOLS**  
**General Fund Detailed Expenditure by Department**  
**Comparison of July 2018 To July 2019**

	FY19 Expenditures	FY20 Expenditures	Increase/ (Decrease)	Percentage Increase/ (Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 428,444	\$ 711,847	\$ 283,403	66.15%
Teachers	3,299,489	3,393,102	93,613	2.84%
School Nurses	165,968	163,256	(2,712)	-1.63%
School Counselors	78,986	95,564	16,578	20.99%
Library Media Spec	46,217	49,364	3,147	6.81%
Extra Duty Pay	273	-	(273)	-100.00%
Supplies/Materials	68,490	61,387	(7,104)	-10.37%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>4,087,867</b>	<b>4,474,519</b>	<b>386,652</b>	<b>9.46%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	1,030,984	994,905	(36,079)	-3.50%
Gifted Teachers	71,103	69,902	(1,201)	-1.69%
ELL Program	119,058	127,059	8,001	6.72%
ECIP Program	129,808	151,504	21,696	16.71%
ECIP Para(s)	78,176	49,785	(28,391)	-36.32%
Psychological Services	113,916	103,914	(10,002)	-8.78%
Paraprofessionals	178,116	218,539	40,423	22.69%
Related Services	297,087	289,654	(7,433)	-2.50%
Purchased Required Services	-	529,542	529,542	0.00%
PASS Required Services	424,272	8,632	(415,640)	-97.97%
OEC Central Office	34,440	56,551	22,111	64.20%
OEC Central Office - Non Personnel total	9,726	513,457	503,731	5179.22%
<b>EXCEPTIONAL CHILDREN</b>	<b>2,486,686</b>	<b>3,113,444</b>	<b>626,758</b>	<b>25.20%</b>
<b>SPECIAL PROGRAMS</b>				
Slivers Adjunct Staff	565	-	(565)	-100.00%
Positive School Climate	31,012	12,436	(18,576)	-59.90%
Clericals/Bus Mgrs	212,526	195,588	(16,938)	-7.97%
Health Services	10,951	10,982	31	0.28%
Career Tech	185,417	225,008	39,591	21.35%
Montessori Para	29,337	29,959	622	2.12%
Library Media Paraprofessional	-	41,624	41,624	0.00%
In School Suspension Para	-	24,072	24,072	0.00%
Special Programs: Athletics	39,472	42,086	2,614	6.62%
Supplemental Athletic Contract	1,413	-	(1,413)	-100.00%
<b>SPECIAL PROGRAMS</b>	<b>510,693</b>	<b>581,756</b>	<b>71,063</b>	<b>13.92%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	173,840	475,341	301,501	173.44%
Chief of Schools	70,085	79,539	9,454	13.49%
Males of Color	14,323	9,637	(4,686)	-32.72%
Grants Mgmt	19,659	8,069	(11,590)	-58.96%
Academics	-	47,818	47,818	0.00%
Accountability	141,329	293,333	152,004	107.55%
Student Enrollment Ctr	142,831	92,381	(50,450)	-35.32%
<b>CHIEF ACADEMIC</b>	<b>562,067</b>	<b>1,006,118</b>	<b>444,051</b>	<b>79.00%</b>
<b>INSTRUCTION TOTAL</b>				
	<b>7,647,313</b>	<b>9,175,837</b>	<b>1,528,524</b>	<b>19.99%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	113,531	408,151	294,620	259.51%
IT/Erate Support	890,671	798,590	(92,081)	-10.34%
Custodial Operations	657,325	638,419	(18,906)	-2.88%
Grounds/Shop	83,072	93,274	10,202	12.28%
Facilities	331,521	426,204	94,683	28.56%
Environmental Compliance	10	-	(10)	-100.00%
Distribution Center	59,078	55,165	(3,913)	-6.62%
Mail Center	15,132	86,402	71,270	470.99%
<b>BUSINESS OPERATIONS</b>	<b>2,150,340</b>	<b>2,506,206</b>	<b>355,866</b>	<b>16.55%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	216	-	(216)	-100.00%
Internal Aud/Board Members	8,477	3,028	(5,449)	-64.28%
Superintendent's Office	51,557	93,090	41,533	80.56%
Treasurer's Office	221,833	158,600	(63,233)	-28.50%
Advances Out	-	-	0	0.00%
Public Relations	48,754	84,470	35,716	73.26%
Human Resources	98,495	130,340	31,845	32.33%
Legal	146,631	64,067	(82,564)	-56.31%
<b>ADMINISTRATION AND SUPPORT</b>	<b>575,963</b>	<b>533,594</b>	<b>(42,369)</b>	<b>-7.36%</b>
<b>DISTRICT FIXED COSTS</b>				
DEA President	7,756	7,696	(60)	-0.77%
Debt, Insurance and Taxes	392,286	428,173	35,907	9.15%
Transportation	299,439	619,110	319,671	106.76%
Utilities	567,938	262,116	(305,822)	-53.85%
<b>DISTRICT FIXED COSTS</b>	<b>1,267,399</b>	<b>1,317,095</b>	<b>49,696</b>	<b>3.92%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	5,867,695	6,310,154	442,459	7.54%
<b>CHARTER/VOUCHER/O.E.</b>	<b>5,867,695</b>	<b>6,310,154</b>	<b>442,459</b>	<b>7.54%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 17,508,710</b>	<b>\$ 19,842,886</b>	<b>\$ 2,334,176</b>	<b>13.33%</b>

**DAYTON PUBLIC SCHOOLS**  
**BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES**  
**ALL DISTRICT FUNDS**  
**YEAR TO DATE ACTUALS - AS OF July 2019**

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/19	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 7/31/19	Encumbrances	Unreserved CASH BALANCE 7/31/19
<b>GENERAL FUND</b>							
001	General Fund	\$114,566,660	\$35,124,907	\$19,842,886	\$129,848,681	\$28,589,298	\$101,259,383
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	7,316,961	4,198,618	\$0	11,515,579	-	11,515,579
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	552,550	12,012	9,105	555,457	44,928	510,529
019	Other Grant	228,823	100	9,006	219,918	6,133	213,784
034	Classroom Facilities Maintenance	4,754,932	182,549	266,456	4,671,025	1,389,038	3,281,987
300	District Managed Student Activity	186,101	6,107	9,204	183,003	53,786	129,217
401	Auxiliary Services NPSD	776,663	1,676	208,598	569,741	284,754	284,987
439	Public School Preschool	196,297	79,200	673	274,825	275,497	(673)
451	Data Communication for Schools	13,435	-	-	13,435	-	13,435
461	Vocational Education Enhancmnt	4,782	-	-	4,782	4,782	0
499	Miscellaneous State Grants	63,295	-	37,957	25,338	325	25,013
516	IDEA PartB Special Education	272,207	-	239,972	32,234	259,665	(227,430)
524	Vocation Education CarlDPerkins	(39,879)	145,581	32,027	73,675	80,144	(6,469)
536	Title I School Improvement A	217,732	-	28,720	189,013	-	189,013
537	Title I School Improvement G	182,163	-	77,024	105,139	156,952	(51,813)
551	TitleIII Limit English Proficiency	10,217	-	5,708	4,509	7,135	(2,626)
572	Title I Disadvantaged Children	855,916	67,864	1,131,370	(207,590) (1)	971,088	(1,178,677)
587	IDEA Preschool Handicapped	2,442	217	10,044	(7,385) (2)	-	(7,385)
590	Improving Teacher Quality	39,523	-	76,537	(37,014) (3)	15,529	(52,543)
599	Miscellaneous Federal Grants	(32,529)	156,340	34,737	89,074	68,524	20,550
	<b>Total Special Revenue Funds</b>	<b>8,284,668</b>	<b>651,646</b>	<b>2,177,136</b>	<b>6,759,178</b>	<b>3,618,278</b>	<b>3,140,900</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	15,217,526	182,549	400,277	14,999,798	2,621,916	12,377,882
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$17,343,706	\$304,470	\$205,584	17,442,592	7,987,542	9,455,050
009	Uniform School Supplies	23,331	-	-	23,331	-	23,331
013	Welcome Stadium	271,747	10,378	5,972	276,153	101,219	174,934
	<b>Total Enterprise Funds</b>	<b>\$17,638,784</b>	<b>\$314,848</b>	<b>\$211,556</b>	<b>\$17,742,075</b>	<b>8,088,761</b>	<b>\$9,653,314</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	102,262	2,338	10,000	94,600	1,400	93,200
021	Intra District Services	8,332	-	128	8,203	5,702	2,502
024	Self Insured Employee Benefits	18,836,410	1,653,514	2,574,262	17,915,662	93,599	17,822,063
027	Worker's Comp Self Insured	5,443,172	76,370	90	5,519,452	306,769	5,212,683
	<b>Total Internal Service</b>	<b>24,390,176</b>	<b>1,732,222</b>	<b>2,584,480</b>	<b>23,537,917</b>	<b>407,470</b>	<b>23,130,447</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	884,333	1,036,661	1,048,722	872,272	-	872,272
200	Student Managed Activity	228,109	2,308	5,617	224,800	10,768	214,033
	<b>Total Trust and Agency Funds</b>	<b>1,112,442</b>	<b>1,038,969</b>	<b>1,054,339</b>	<b>1,097,072</b>	<b>10,768</b>	<b>1,086,305</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	232,875	-	-	232,875	-	232,875
<b>TOTAL ALL FUNDS</b>		<b>\$ 188,760,091</b>	<b>\$ 43,243,758</b>	<b>\$ 26,270,674</b>	<b>\$ 205,733,176</b>	<b>\$ 43,336,491</b>	<b>\$ 162,396,685</b>

# DAYTON PUBLIC SCHOOLS

## MONTHLY FINANCIAL REPORTS NEGATIVE CASH BALANCE EXPLANATIONS For the Month Ending July 2019

### **Note 1: Fund 572 Title I Disadvantaged Children**

Fund 572 has a negative balance of \$207.6K. \$1.1 million will be posted in August.

### **Note 2: Fund 587 IDEA Preschool Handicapped**

Fund 587 has a negative balance of \$7.4K. Correction will be made to expenses. Will be moved to General Fund in August.

### **Note 3: Fund 590 Improving Teacher Quality**

Fund 590 has a negative balance of \$37K. \$52.6K will be posted in August.

# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of July 2019

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget In FY2020	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 309,779,582	\$ 19,842,886	\$ 28,589,298	\$ 261,347,398	15.63%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	18,000,000	-	-	18,000,000	0.00%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principal's Fund	834,483	9,105	44,928	780,450	6.47%
019	Other Grant	432,856	9,006	6,133	417,717	3.50%
034	Classroom Facilities Maintenance	4,938,229	266,456	1,389,038	3,282,736	33.52%
300	District Managed Student Activity	409,854	9,204	53,786	346,864	15.37%
401	Auxiliary Services NPSD	3,043,117	208,598	284,754	2,549,766	16.21%
439	Public School Preschool	1,829,497	673	275,497	1,553,328	15.10%
451	Data Communication for Schools	50,500	-	-	50,500	0.00%
461	Vocational Education Enhancmnt	9,782	-	4,782	5,000	48.88%
499	Miscellaneous State Grants	148,165	37,957	325	109,883	25.84%
506	Race to the Top	-	-	-	-	0.00%
518	IDEA PartB Special Education	5,430,280	239,972	259,665	4,930,643	9.20%
524	Vocation Education CarlDPerkins	1,112,472	32,027	80,144	1,000,301	10.08%
536	Title I School Improvement A	1,127,000	28,720	-	1,098,280	2.55%
537	Title I School Improvement G	4,367,963	77,024	156,952	4,133,987	5.36%
551	TitleIII Limit English Proficiency	389,795	5,708	7,135	376,952	3.29%
572	Title I Disadvantaged Children	17,892,526	1,131,370	971,088	15,790,069	11.75%
587	IDEA Preschool Handicapped	73,200	10,044	-	63,156	13.72%
590	Improving Teacher Quality	1,271,523	76,537	15,529	1,179,457	7.24%
599	Miscellaneous Federal Grants	1,682,909	34,737	68,524	1,579,649	6.14%
	<b>Special Revenue Funds</b>	<b>45,044,152</b>	<b>2,177,136</b>	<b>3,618,278</b>	<b>39,248,738</b>	<b>12.87%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	5,391,863	400,277	2,621,916	2,369,671	56.05%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,676,838	205,584	7,987,542	7,483,712	52.26%
009	Uniform School Supplies	26,000	-	-	26,000	0.00%
013	Welcome Stadium	647,565	5,972	101,219	540,374	16.55%
	<b>Total Enterprise Funds</b>	<b>16,350,403</b>	<b>211,556</b>	<b>8,088,761</b>	<b>8,050,085</b>	<b>50.77%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	115,000	10,000	1,400	103,600	9.91%
021	Intra District Services	8,331	128	5,702	2,501	69.98%
024	Self Insured Employee Benefits	22,030,801	2,574,262	93,599	19,362,940	12.11%
027	Worker's Comp Self Insured	2,579,459	90	306,769	2,272,600	11.90%
	<b>Total Internal Service</b>	<b>24,733,591</b>	<b>2,584,480</b>	<b>407,470</b>	<b>21,741,641</b>	<b>12.10%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,355,000	1,048,722	-	15,306,278	6.41%
200	Student Managed Activity	389,559	5,617	10,768	373,175	4.21%
	<b>Total Trust and Agency Funds</b>	<b>16,744,559</b>	<b>1,054,339</b>	<b>10,768</b>	<b>15,679,453</b>	<b>6.36%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	235,000	-	-	235,000	0.00%
<b>TOTAL ALL FUNDS</b>		<b>\$ 436,279,151</b>	<b>\$ 26,270,674</b>	<b>\$ 43,336,491</b>	<b>\$ 366,671,987</b>	<b>15.95%</b>