



Monthly Financial Reports

March 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, 2018 June 30, 2019
are submitted for your review and consideration:

**Hiwot Abraha
Treasurer/CFO**

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

	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Increase/ (Decrease)	Notes
BEGINNING CASH BALANCE	\$49,228,623	\$ 78,482,015	\$ 29,253,392	
REVENUES:				
Local Property Taxes				
General Property Tax (Real Estate)	50,456,137	48,861,190	(1,594,947)	(1)
Tangible Personal Property Tax	3,797,774	6,499,645	2,701,871	(1)
Property Tax Allocation	3,894,275	3,690,822	(203,453)	
Payments in Lieu of Taxes	942,393	410,052	(532,341)	
Total Property Taxes	\$ 59,090,579	\$ 59,461,709	\$ 371,130	
State Funding				
Unrestricted Grants-in-Aid	131,657,954	135,887,088	4,229,134	(2)
Restricted Grants-in-Aid	12,302,652	12,528,469	225,817	
Total State Funding	143,960,606	148,415,557	4,454,951	
Other Financing Sources				
Transfers In	2,451,145	14,903,789	12,452,644	
Other Revenues	4,648,267	5,011,381	363,114	
Total other financing sources	\$ 7,099,412	\$ 19,915,170	\$ 12,815,758	(3)
TOTAL REVENUE	\$ 210,150,597	\$ 227,792,436	\$ 17,641,839	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	63,823,050	66,128,470	2,305,420	
Employees' Retirement/Insurance Benefits	25,848,214	26,581,750	733,536	
Total Salaries and Benefits	89,671,264	92,710,220	3,038,956	(4)
Purchased Services				
Lease Payments	425,722	399,956	(25,766)	
Charter Schools	40,565,639	40,370,478	(195,161)	
Voucher Schools/Tuition Adjustments	10,932,751	11,768,226	835,475	(5)
Purchased Services - Other	24,760,684	24,711,474	(49,210)	
Total Purchased Services	76,684,796	77,250,134	565,339	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	4,514,336	4,022,136	(492,200)	(6)
Capital Outlay	716,879	3,156,418	2,439,539	(7)
Advances Out	69,159	284,920	215,761	
Other Objects	1,391,042	2,070,219	679,177	(8)
Total Supplies/Materials, Capital Outlay and Other	\$ 6,691,416	\$ 9,533,693	\$ 2,842,277	
TOTAL EXPENDITURES	\$ 173,047,476	\$ 179,494,047	\$ 6,446,572	
Excess of Rev Over (Under) Exp	37,103,121	48,298,389	11,195,268	
Ending Cash Balance	\$ 86,331,744	\$ 126,780,404	\$ 40,448,660	
Outstanding Encumbrance	8,123,557	16,553,622	8,430,065	
Unreserved Cash Balance	\$ 78,208,187	\$ 110,226,782	\$ 32,018,595	

**EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2018 ACTUALS TO FISCAL YEAR 2019 ACTUALS
For the Month Ending March 2019**

Note 1: Total Property Tax

The decrease of \$1.5M in Real Estate and the increase of 1.8M in Tangible Personal Property Tax is due to the change in the allocation and the timing of posting of advances in FY18 compared to FY19.

Note 2: Unrestricted Grants-in-Aid

Unrestricted Grants-in-Aid increased by \$4.2M because of an increase in the Opportunity Grant of 3% and an increase of 7% in Targeted Assistance from the Foundation Payment. \$1.6M was also received for Medicaid services provided.

Note 3: Other Revenues

Other Revenues increased by \$12.8M. This is due to the timing of Indirect Cost reimbursement from grant funds and a transfer of \$13M from fund 024 (Self Insured Employee Benefits)

Note 4: Total Salaries and Benefits

Salaries and Benefits increased by \$3 million because of rate increases in FY19.

Note 5: Voucher Schools/Tuition Adjustments

Voucher Schools increased by \$835K. This is because of an increase of 195 in the student FTE for scholarships.

Note 6: Supplies and Materials

Supplies decreased by \$492K largely due to a payment of \$506K to Houghton Mifflin for Science fusion adoption and a variety of high school materials in FY18.

Note 7: Capital Outlay

Capital Outlay increase because of the purchase of Chromebooks and buses.

Note 8: Other Objects

Other Objects increased by 679K is due to the payment of \$374K in tax collection fees, 82K for real estate taxes, and \$270K in delinquent taxes.

DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
As Of March 2019

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$ 8,923,383	\$ 4,581,010	\$ -	\$ 2,342,353	66.17%
Teachers	48,945,800	32,830,347	-	16,015,453	67.28%
School Nurses	2,483,079	1,629,287	-	853,792	65.82%
School Counselors	1,470,265	908,536	-	560,729	61.86%
Library Media Spec	852,364	480,179	-	372,185	56.33%
Extra Duty Pay	789,750	338,795	-	450,955	42.90%
Supplies/Materials	1,150,677	559,631	148,916	442,130	61.58%
REGULAR INSTRUCTION TOTAL	62,615,298	41,429,785	148,916	21,037,597	66.40%
EXCEPTIONAL CHILDREN					
OEC Teachers	16,838,053	9,798,266	-	6,837,787	58.90%
Gifted Teachers	1,104,501	681,112	10,566	412,823	62.62%
ELL Program	2,105,543	1,272,552	16,710	816,281	61.23%
ECIP Program	2,437,488	1,410,976	4,497	1,022,015	58.07%
ECIP Para(s)	1,056,985	806,057	-	450,928	57.34%
Psychological Services	1,897,407	1,075,820	90,070	731,517	61.45%
Paraprofessionals	3,753,587	2,372,216	-	1,381,371	63.20%
Related Services	4,345,975	2,842,951	-	1,503,024	65.42%
Purchased Required Services	1,572,483	1,108,499	229,013	234,971	85.06%
PASS Required Services	9,000,000	4,829,506	-	4,170,494	53.66%
OEC Central Office	808,161	215,424	-	392,737	35.42%
OEC Central Office - Non Personnel total	743,880	392,854	361,512	(10,486)	101.41%
EXCEPTIONAL CHILDREN	45,262,063	26,806,233	712,368	17,843,462	60.36%
SPECIAL PROGRAMS					
Silvers Adjunct Staff	702,000	445,875	-	256,125	63.51%
Positive School Climate	438,856	221,532	29,722	187,402	57.28%
Clericals/Bus Mgrs	3,670,267	2,352,019	-	1,318,248	64.06%
Health Services	193,287	98,402	9,859	85,226	55.91%
Career Tech	3,833,823	2,365,943	138,593	1,329,287	65.33%
Montesson Para	751,537	359,480	-	392,057	47.83%
Library Media Paraprofessional	687,284	385,168	-	282,116	57.72%
In School Suspension Para	353,268	198,567	-	154,701	56.21%
Special Programs Athletics	1,018,480	622,202	125,409	270,869	73.40%
Supplemental Athletic Contract	1,170,000	723,072	-	446,928	61.80%
SPECIAL PROGRAMS	12,798,802	7,772,260	303,383	4,722,859	63.10%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	6,894,784	2,326,870	424,540	4,143,374	39.91%
Chief of Schools	883,195	546,680	98,302	238,213	73.03%
Males of Color	318,185	217,179	-	101,016	68.25%
Grants Mgmt	186,912	102,209	-	84,703	54.68%
Chief Academic Office	-	-	-	-	0.00%
Accountability	2,196,818	1,575,425	91,382	530,011	75.67%
Student Enrollment Ctr	1,781,175	1,011,580	503,763	265,832	85.08%
CHIEF ACADEMIC	12,261,078	5,779,943	1,117,897	5,363,148	56.26%
INSTRUCTION TOTAL	132,037,042	81,587,221	2,282,854	49,067,167	63.09%
BUSINESS OPERATIONS					
Safety/Tuancy	4,406,387	1,916,219	1,208,152	1,282,016	70.91%
IT/Erate Support	11,781,969	5,677,985	4,841,073	1,242,911	89.43%
Custodial Operations	7,625,164	4,939,629	346,129	2,339,406	69.32%
Grounds/Shop	1,318,924	896,349	40,065	382,510	71.00%
Facilities	5,527,364	3,190,972	535,101	1,801,291	67.41%
Environmental Compliance	80,230	886	2,965	56,379	6.39%
Distribution Center	785,019	506,748	3,394	274,877	64.88%
Mail Center	437,206	179,408	22,962	234,836	48.29%
BUSINESS OPERATIONS	31,922,283	17,308,196	6,999,841	7,814,226	76.15%
ADMINISTRATION AND SUPPORT					
Board of Education Office	26,750	7,547	4,970	14,233	46.70%
Board Members	83,286	32,933	-	50,353	39.54%
Superintendent's Office	785,787	443,680	74,056	278,051	65.06%
Treasurer's Office	3,507,582	1,940,139	317,770	1,249,673	64.37%
Advances Out	825,000	284,920	-	540,080	34.54%
Public Relations	1,260,551	533,791	189,609	537,151	57.30%
Human Resources	5,147,185	2,775,920	1,510,808	860,467	83.28%
Legal	1,700,787	780,481	587,382	332,844	80.42%
ADMINISTRATION AND SUPPORT	13,348,916	6,799,391	2,684,575	3,862,852	71.08%
DISTRICT FIXED COSTS					
DEA President	107,291	76,437	-	30,854	71.24%
Debt, Insurance and Taxes	6,015,059	3,212,289	808,243	1,994,527	66.84%
Transportation	18,016,970	11,328,565	2,387,343	4,321,062	76.02%
Utilities	4,448,280	2,884,838	1,410,966	150,456	86.62%
DISTRICT FIXED COSTS	28,588,580	17,502,129	4,586,552	6,496,899	77.27%
CHARTER/VOUCHER/O.E.					
Charter/Voucher/Open Enroll	78,238,429	56,297,110	-	21,941,319	71.96%
CHARTER/VOUCHER/O.E.	78,238,429	56,297,110	-	21,941,319	71.96%
TOTAL GENERAL FUND	\$ 285,030,231	\$ 179,494,047	\$ 16,553,622	\$ 88,982,562	68.76%

DAYTON PUBLIC SCHOOLS				
General Fund Detailed Expenditure by Department				
Comparison of March 2018 To March 2019				
	FY18	FY19	Increase/	Percentage
	Expenditures	Expenditures	(Decrease)	Increase/
			(Decrease)	(Decrease)
REGULAR INSTRUCTION				
School Administration	\$ 4,442,431	\$ 4,581,010	\$ 138,579	3.12%
Teachers	32,555,779	32,930,347	374,568	1.15%
School Nurses	1,670,217	1,629,287	(40,930)	-2.45%
School Counselors	697,176	909,536	212,360	30.46%
Library Media Spec	374,251	480,179	105,928	28.30%
Extra Duty Pay	311,307	338,795	27,488	8.83%
Supplies/Materials	490,397	559,631	69,234	14.12%
REGULAR INSTRUCTION TOTAL	40,541,558	41,428,785	887,227	2.19%
EXCEPTIONAL CHILDREN				
OEC Teachers	10,608,528	9,798,266	(810,262)	-7.64%
Gifted Teachers	672,816	681,112	8,296	1.23%
ELL Program	1,032,934	1,272,552	239,618	23.20%
ECIP Program	1,296,836	1,410,976	114,140	8.80%
ECIP Para(s)	821,623	606,057	(215,566)	-26.24%
Psychological Services	1,018,540	1,075,820	57,280	5.62%
Paraprofessionals	2,060,788	2,372,216	311,428	15.11%
Related Services	2,875,027	2,842,951	(32,076)	-1.12%
Purchased Required Services	953,468	1,108,499	155,031	16.26%
PASS Required Services	5,548,152	4,829,506	(718,646)	-12.95%
OEC Central Office	304,808	215,424	(89,384)	-29.32%
OEC Central Office - Non Personnel total	407,745	392,854	(14,891)	-3.65%
EXCEPTIONAL CHILDREN	27,601,265	26,606,233	(995,032)	-3.61%
SPECIAL PROGRAMS				
Stivers Adjunct Staff	467,001	445,875	(21,126)	-4.52%
Positive School Climate	374,116	221,532	(152,584)	-40.79%
Clericals/Bus Mgrs	2,509,513	2,352,019	(157,494)	-6.28%
Health Services	114,709	98,402	(16,307)	-14.22%
Career Tech	2,202,673	2,365,943	163,270	7.41%
Montessori Para	487,731	359,480	(128,251)	-26.30%
Library Media Paraprofessional	-	385,168	385,168	N/A
In School Suspension Para	-	198,567	198,567	N/A
Special Programs: Athletics	529,924	622,202	92,278	17.41%
Supplemental Athletic Contract	733,748	723,072	(10,676)	-1.45%
SPECIAL PROGRAMS	7,419,415	7,772,260	352,845	4.76%
CHIEF ACADEMIC				
Curriculum	2,557,479	2,326,870	(230,609)	-9.02%
Chief of Schools South	235,112	-	(235,112)	-100.00%
Chief of Schools (formerly North)	313,418	546,680	233,262	74.43%
Males of Color	209,741	217,179	7,438	3.55%
Grants Mgmt	103,366	102,209	(1,157)	-1.12%
Chief Academic Office	22,911	-	(22,911)	-100.00%
Accountability	1,086,862	1,575,425	488,563	44.95%
Student Enrollment Ctr	1,022,630	1,011,580	(11,050)	-1.08%
CHIEF ACADEMIC	5,551,519	5,779,943	228,424	4.11%
INSTRUCTION TOTAL	81,113,757	81,587,221	473,464	0.58%
BUSINESS OPERATIONS				
Safety/Tuancy	1,621,043	1,916,219	295,176	18.21%
IT/Erate Support	3,710,581	5,677,985	1,967,404	53.02%
Custodial Operations	4,841,872	4,939,629	97,757	2.02%
Grounds/Shop	876,321	896,349	20,028	2.29%
Facilities	3,184,889	3,190,972	6,083	0.19%
Environmental Compliance	1,459	886	(573)	-39.27%
Distribution Center	467,108	506,748	39,640	8.49%
Mail Center	225,968	179,408	(46,560)	-20.60%
BUSINESS OPERATIONS	14,929,241	17,308,196	2,378,955	15.93%
ADMINISTRATION AND SUPPORT				
Board of Education Office	6,130	7,547	1,417	23.12%
Board Members	203,895	32,933	(170,962)	-83.85%
Superintendent's Office	615,716	443,680	(172,036)	-27.94%
Treasurer's Office	1,821,805	1,940,139	118,334	6.50%
Advances Out	69,159	284,920	215,761	311.98%
Public Relations	463,086	533,791	70,705	15.27%
Human Resources	2,545,417	2,775,920	230,503	9.06%
Legal	650,783	780,461	129,678	19.93%
ADMINISTRATION AND SUPPORT	6,375,991	6,799,391	423,400	6.64%
DISTRICT FIXED COSTS				
DEA President	75,656	76,437	781	1.03%
Debt, Insurance and Taxes	2,941,972	3,212,289	270,317	9.19%
Transportation	9,210,358	11,328,565	2,118,207	23.00%
Utilities	2,923,247	2,884,838	(38,409)	-1.31%
DISTRICT FIXED COSTS	15,151,233	17,502,129	2,350,896	15.52%
CHARTER/VOUCHER/O.E.				
Charter/Voucher/Open Enroll	55,477,256	56,297,110	819,854	1.48%
CHARTER/VOUCHER/O.E.	55,477,256	56,297,110	819,854	1.48%
TOTAL GENERAL FUND	\$ 173,047,478	\$ 179,494,047	\$ 6,446,569	3.73%

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

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/18	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 3/31/19	Encumbrances	Unencumbered CASH BALANCE 3/31/19
GENERAL FUND							
001	General Fund	\$78,482,015	\$227,792,436	\$179,494,047	\$126,780,404	\$16,553,622	\$110,226,782
DEBT SERVICE FUND							
002	Bond Retirement	7,320,846	14,360,845	\$13,670,681	8,011,010	-	8,011,010
SPECIAL REVENUE FUNDS							
018	Principals Fund	623,404	96,484	136,764	583,124	58,687	524,437
019	Other Grant	261,853	136,907	81,566	317,195	39,096	278,099
034	Classroom Facilities Maintenance	4,695,719	637,402	1,006,314	4,326,807	924,679	3,402,127
300	District Managed Student Activity	158,683	173,854	86,453	246,085	51,485	194,600
401	Auxiliary Services NPSD	467,859	1,674,970	838,831	1,303,998	466,060	837,937
439	Public School Preschool	442,515	547,085	1,077,600	(88,000) (1)	603,897	(691,897)
451	Data Communication for Schools	46,975	50,400	46,890	50,485		50,485
499	Miscellaneous State Grants	25,706	9,682	10,298	25,091		25,091
516	IDEA PartB Special Education	117,845	2,934,837	3,595,239	(542,557) (2)	532,075	(1,074,632)
524	Vocation Education CarIDPerkins	(42,854)	394,073	414,448	(63,228) (3)	351,903	(415,131)
536	Title I School Improvement A	(297)	609,083	396,379	212,407		212,407
537	Title I School Improvement G	235,062	1,270,797	1,654,532	(148,673) (4)	297,326	(445,999)
551	Titelll Limit English Proficiency	40,345	92,462	163,841	(31,035) (5)	13,108	(44,142)
572	Title I Disadvantaged Children	516,844	7,326,735	9,012,326	(1,168,748) (6)	1,308,656	(2,477,404)
587	IDEA Preschool Handicapped	2,233	65,948	75,771	(7,590) (7)		(7,590)
590	Improving Teacher Quality	40,453	644,527	736,634	(51,655) (8)	35,422	(87,076)
599	Miscellaneous Federal Grants	126,973	383,170	505,734	4,409	195,762	(191,353)
	Total Special Revenue Funds	7,759,318	17,048,416	19,839,620	4,968,114	4,878,155	89,959
CAPITAL PROJECT							
003	Permanent Improvement	17,821,027	637,455	2,824,868	15,633,614	272,508	15,361,106
ENTERPRISE FUNDS							
006	Food Service	\$13,868,501	\$8,280,263	\$6,303,445	15,845,319	2,989,027	12,856,292
009	Uniform School Supplies	26,608	336	3,420	23,524		23,524
013	Welcome Stadium	233,154	290,883	232,766	291,271	88,916	202,355
	Total Enterprise Funds	\$14,128,263	\$8,571,482	\$6,539,632	\$16,160,113	\$3,077,943	\$13,082,171
INTERNAL SERVICE							
014	Internal Services Rotary	94,118	9,083	2,041	101,160	10,000	91,160
021	Intra District Services	15,160	-	4,150	11,009	8,008	3,002
024	Self Insured Employee Benefits	28,980,455	17,838,146	28,715,339	18,103,262	48,275	18,054,988
027	Worker's Comp Self Insured	4,897,518	1,918,294	1,832,952	4,982,860	48,135	4,934,725
	Total Internal Service	33,987,251	19,765,522	30,554,483	23,198,291	114,417	23,083,874
TRUST AND AGENCY FUNDS							
022	District Agency	560,399	10,461,110	11,002,460	19,049		19,049
200	Student Managed Actvity	215,742	71,378	77,492	209,628	27,096	182,532
	Total Trust and Agency Funds	776,141	10,532,488	11,079,952	228,677	27,096	201,581
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	202,875	30,000	-	232,875		232,875
TOTAL ALL FUNDS		\$ 160,477,737	\$ 298,738,644	\$ 264,003,283	\$ 195,213,098	\$ 24,923,740	\$ 170,289,358

DAYTON PUBLIC SCHOOLS

MONTHLY FINANCIAL REPORTS
NEGATIVE CASH BALANCE EXPLANATIONS
March 2019

Note 1: Fund 439 Public School Preschool

Fund 439 has a negative balance of \$88K. \$88K will be posted in April.

Note 2: Fund 516 IDEA PartB Special Education

Fund 516 has a negative balance of \$542K. \$546K will be posted in April.

Note 3: Fund 524 - Vocation Education CarlDPerkins

Fund 524 has a negative balance of \$63K. \$63K will be posted in April.

Note 4: Fund 537 - Title I School Improvement G

Fund 537 has a negative balance of \$148K. \$193K will be posted in April.

Note 5: Fund 551 - TitleIII Limit English Proficiency

Fund 551 has a negative balance of \$31K. \$32K will be posted in April.

Note 6: Fund 572 - Title I Disadvantaged Children

Fund 572 has a negative balance of \$1.1M. \$1.5M will be posted in April.

Note 7: Fund 587 - IDEA Preschool Handicapped

Fund 587 has a negative balance of \$7.5K. \$7.5K will be posted in April.

Note 8: Fund 590 - Improving Teacher Quality

Fund 590 has a negative balance of \$51K. \$51K will be posted in April.

DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of March 2019

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Expenditures in FY2019	Percent Expended
OPERATING FUND						
001	General Fund	\$ 285,030,231	\$ 179,494,047	\$ 16,553,622	\$ 88,982,562	68.78%
DEBT SERVICE FUND						
002	Bond Retirement	17,039,150	13,670,681	-	3,368,469	80.23%
SPECIAL REVENUE FUNDS						
018	Principals Fund	899,027	136,764	58,687	703,577	21.74%
019	Other Grant	447,472	81,566	39,096	326,811	26.97%
034	Classroom Facilities Maintenance	2,632,788	1,006,314	924,679	701,795	73.34%
300	District Managed Student Activity	367,655	86,453	51,485	229,717	37.52%
401	Auxiliary Services NPSD	2,127,855	838,831	466,060	822,963	61.32%
439	Public School Preschool	1,682,400	1,077,600	603,897	903	99.95%
451	Data Communication for Schools	97,375	46,890	-	50,485	48.15%
461	Vocational Education Enhancmnt	5,000	-	-	5,000	0.00%
499	Miscellaneous State Grants	46,228	10,298	-	35,930	22.28%
516	IDEA PartB Special Education	5,423,726	3,595,239	532,075	1,296,412	76.10%
524	Vocation Education CarIDPerkins	771,542	414,448	351,903	5,192	99.33%
536	Title I School Improvement A	1,589,338	396,379	-	1,192,959	24.94%
537	Title I School Improvement G	3,362,740	1,654,532	297,326	1,410,882	58.04%
551	TitleIII Limit English Proficiency	356,404	163,841	13,108	179,455	49.65%
572	Title I Disadvantaged Children	15,660,352	9,012,326	1,308,656	5,339,369	65.91%
587	IDEA Preschool Handicapped	103,985	75,771	-	28,214	72.87%
590	Improving Teacher Quality	1,406,019	736,634	35,422	633,963	54.91%
599	Miscellaneous Federal Grants	1,321,596	505,734	195,762	620,100	53.08%
	Special Revenue Funds	<u>38,301,502</u>	<u>19,839,620</u>	<u>4,878,155</u>	<u>13,583,727</u>	<u>64.53%</u>
CAPITAL PROJECTS						
003	Permanent Improvement	5,456,846	2,824,868	272,508	2,359,470	56.76%
ENTERPRISE FUNDS						
006	Food Service	15,225,420	6,303,445	2,989,027	5,932,948	61.03%
009	Uniform School Supplies	29,000	3,420	-	25,580	11.79%
013	Welcome Stadium	675,669	232,766	88,916	353,987	47.61%
	Total Enterprise Funds	<u>15,930,089</u>	<u>6,539,632</u>	<u>3,077,943</u>	<u>6,312,515</u>	<u>60.37%</u>
INTERNAL SERVICE						
014	Internal Services Rotary	105,000	2,041	10,000	92,959	11.47%
021	Intra District Services	15,126	4,150	8,008	2,968	80.38%
024	Self Insured Employee Benefits	39,084,875	28,715,339	48,275	10,321,261	73.59%
027	Worker's Comp Self Insured	2,599,909	1,832,952	48,135	718,822	72.35%
	Total Internal Service	<u>41,804,910</u>	<u>30,554,483</u>	<u>114,417</u>	<u>11,136,010</u>	<u>73.36%</u>
TRUST AND AGENCY FUNDS						
022	District Agency	17,000,000	11,002,460	-	5,997,540	64.72%
200	Student Managed Activity	392,843	77,492	27,096	288,255	26.62%
	Total Trust and Agency Funds	<u>17,392,843</u>	<u>11,079,952</u>	<u>27,096</u>	<u>6,285,795</u>	<u>63.86%</u>
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	235,875	-	-	235,875	0.00%
TOTAL ALL FUNDS		<u>\$ 421,191,446</u>	<u>\$ 264,003,283</u>	<u>\$ 24,923,740</u>	<u>\$ 132,264,423</u>	<u>68.60%</u>

