



# Monthly Financial Reports

## August 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 August 2018 To August 2019**

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	<b>\$78,482,015</b>	<b>\$ 114,566,660</b>	<b>\$ 36,084,645</b>	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	18,255,027	18,975,489	720,462	
Tangible Personal Property Tax	1,374,034	3,348,616	1,974,582	
Property Tax Allocation	-	-	-	
Payments in Lieu of Taxes	-	-	-	
<b>Total Property Taxes</b>	<b>\$ 19,629,061</b>	<b>\$ 22,324,105</b>	<b>\$ 2,695,044</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	29,855,147	30,478,380	623,233	(2)
Restricted Grants-in-Aid	3,023,366	2,747,697	(275,669)	
<b>Total State Funding</b>	<b>32,878,513</b>	<b>33,226,077</b>	<b>347,564</b>	
<b>Other Financing Sources</b>				
Transfers In	-	-	0	
Other Revenues	14,628,089	1,204,536	(13,423,553)	(3)
<b>\$ 14,628,089</b>	<b>\$ 1,204,536</b>	<b>\$ (13,423,553)</b>		
<b>TOTAL REVENUE</b>	<b>\$ 67,135,663</b>	<b>\$ 56,754,718</b>	<b>\$ (10,380,946)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	12,810,701	14,590,144	1,779,443	(4)
Employees' Retirement/Insurance Benefits	4,782,259	5,086,042	303,783	
<b>Total Salaries and Benefits</b>	<b>17,592,960</b>	<b>19,676,186</b>	<b>2,083,226</b>	
<b>Purchased Services</b>				
Lease Payments	81,086	21,161	(59,925)	
Charter Schools	8,416,413	9,050,267	633,854	(5)
Voucher Schools/Tuition Adjustments	2,429,561	2,632,425	202,864	
Purchased Services - Other	4,776,082	6,910,636	2,134,554	(6)
<b>Total Purchased Services</b>	<b>15,703,142</b>	<b>18,614,489</b>	<b>2,911,348</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	1,290,787	2,035,388	744,601	(7)
Capital Outlay	1,074,254	1,394,540	320,286	(8)
Advances Out	0	0	0	
Other Objects	296,228	395,846	99,618	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 2,661,269</b>	<b>\$ 3,825,774</b>	<b>\$ 1,164,505</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,957,371</b>	<b>\$ 42,116,449</b>	<b>\$ 6,159,079</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>31,178,292</b>	<b>14,638,269</b>	<b>(16,540,024)</b>	
<b>Ending Cash Balance</b>	<b>\$ 109,660,307</b>	<b>\$ 129,204,929</b>	<b>\$ 19,544,622</b>	
Outstanding Encumbrance	21,144,188	36,945,106	15,800,918	
<b>Unreserved Cash Balance</b>	<b>\$ 88,516,119</b>	<b>\$ 92,259,822</b>	<b>\$ 3,743,703</b>	

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

**Note 1: Total Property Taxes**

The \$720K and \$1.97M increase in real estate and tangible personal property taxes is due to an increase in advances received in FY20 compared to FY19.

**Note 2: Unrestricted Grants-in-Aid**

Unrestricted Grants-in-Aid increased by \$623K due to increase of School Foundation Basic Allowance (\$459k) and the timing of a Medicaid payment (\$73K).

**Note 3: Other Revenues**

Other revenues decreased by \$13.4M due to a one-time balance transfer in Aug 2018 from Self Insurance Fund to General Fund.

**Note 4: Personal Services**

Personal Services increased by \$1.7M due to a combination of expiring teacher contracts, severance/leave payouts, and salary increases.

**Note 5: Charters Schools**

Charter schools increased by \$634K due to both an increase in student FTE by 215 and an increase in rate per student.

**Note 6: Purchased Services - Other**

Other purchased services increased by \$2.1M due to outsourced IT services (Cincinnati Bell), Powerschool SaaS Renewal, and Montgomery County ESC One on One Educational Assistant.

**Note 7: Supplies and Materials**

Supplies and Materials increased by \$744K due to a payment to Houghton Mifflin for the purchase of science fusion adoption, a variety of HS materials and PD.

**Note 8: Capital Outlay**

Capital outlay increased by \$320K 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 August 2019**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$ 6,941,502	\$ 1,258,969	\$ -	\$ 5,682,533	18.14%
Teachers	46,066,800	7,397,375	-	38,669,425	16.06%
School Nurses	2,608,662	373,620	-	2,235,042	14.32%
School Counselors	1,372,967	228,581	-	1,144,386	16.65%
Library Media Spec	831,379	114,110	-	717,269	13.73%
Extra Duty Pay	810,001	486	-	809,515	0.06%
Supplies/Materials	1,616,119	161,715	264,120	1,190,284	26.35%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>60,247,430</b>	<b>9,534,857</b>	<b>264,120</b>	<b>50,448,453</b>	<b>16.26%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	14,842,000	2,158,723	-	12,683,277	14.54%
Gifted Teachers	1,131,556	145,953	5,800	979,803	13.41%
ELL Program	2,678,602	285,825	38,478	2,354,298	12.11%
ECIP Program	2,066,707	311,019	1,036	1,754,652	15.10%
ECIP Para(s)	831,827	105,359	-	726,468	12.67%
Psychological Services	2,589,583	225,163	90,070	2,274,350	12.17%
Paraprofessionals	3,943,534	485,083	-	3,458,451	12.30%
Related Services	5,511,456	590,723	-	4,920,733	10.72%
PASS Required Services	10,738,093	620,727	-	10,117,366	5.78%
OEC Central Office	3,825,492	1,237,668	1,067,180	1,520,643	60.25%
<b>EXCEPTIONAL CHILDREN</b>	<b>48,158,849</b>	<b>6,166,244</b>	<b>1,202,564</b>	<b>40,790,041</b>	<b>15.30%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	778,050	9,299	-	768,751	1.20%
Positive School Climate	778,645	40,937	37,109	700,599	10.02%
Clericals/Bus Mgrs	3,631,963	438,732	-	3,193,231	12.08%
Health Services	194,681	21,679	24,570	148,432	23.76%
Career Tech	3,852,784	475,070	246,495	3,131,219	18.73%
Montessori Para	778,333	62,427	-	715,906	8.02%
Library Media Paraprofessional	644,339	85,107	-	559,232	13.21%
In School Suspension Para	343,602	47,238	-	296,364	13.75%
Special Programs - Athletics	1,411,333	184,607	268,740	957,987	32.12%
Supplemental Athletic Contract	1,198,375	-	-	1,198,375	0.00%
<b>SPECIAL PROGRAMS</b>	<b>13,612,105</b>	<b>1,365,095</b>	<b>576,914</b>	<b>11,670,097</b>	<b>14.27%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Leam/Ed Tech	6,877,175	1,491,993	1,261,696	4,123,486	40.04%
Chief of Schools	1,121,479	131,736	259,959	729,784	34.93%
Males of Color	394,943	35,686	10,160	349,097	11.61%
Grants Mgmt	222,563	19,944	2,000	200,619	9.86%
Academics	1,025,762	110,012	59,014	856,736	0.00%
Accountability	2,360,708	584,098	366,949	1,409,662	40.29%
Student Enrollment Ctr	2,234,689	202,432	870,096	1,162,160	47.99%
<b>CHIEF ACADEMIC</b>	<b>14,237,319</b>	<b>2,575,900</b>	<b>2,829,874</b>	<b>8,831,546</b>	<b>37.97%</b>
<b>INSTRUCTION TOTAL</b>					
	<b>136,255,704</b>	<b>19,642,095</b>	<b>4,873,472</b>	<b>111,740,137</b>	<b>17.99%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	4,856,525	792,487	1,747,861	2,316,177	52.31%
IT/Erate Support	9,310,352	2,415,977	5,923,018	971,357	89.57%
Custodial Operations	7,577,808	1,277,602	569,388	5,730,818	24.37%
Grounds/Shop	1,757,337	201,568	114,417	1,441,352	17.98%
Facilities	19,062,645	851,447	1,381,080	16,830,118	11.71%
Environmental Compliance	2,357,532	15,735	3,000	2,338,797	0.79%
Distribution Center	953,880	128,608	35,507	789,765	17.21%
Mail Center	288,784	97,453	34,697	156,634	45.76%
<b>BUSINESS OPERATIONS</b>	<b>46,164,862</b>	<b>5,780,876</b>	<b>9,808,968</b>	<b>30,575,018</b>	<b>33.77%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	30,993	140	4,697	26,156	15.61%
Internal Aud/Board Members	43,000	4,755	-	38,245	11.06%
Superintendent's Office	1,238,407	157,616	264,184	816,606	34.06%
Treasurer's Office	3,542,779	396,922	398,708	2,747,149	22.46%
Advances Out	-	-	-	-	0.00%
Public Relations	1,513,602	172,905	364,849	975,848	35.53%
Human Resources	7,226,564	280,851	5,168,304	1,777,409	75.40%
Legal	1,417,063	255,851	956,525	204,687	85.56%
<b>ADMINISTRATION AND SUPPORT</b>	<b>15,012,408</b>	<b>1,269,041</b>	<b>7,157,267</b>	<b>6,586,100</b>	<b>56.13%</b>
<b>DISTRICT FIXED COSTS</b>					
DEA President	110,638	16,593	-	94,045	15.00%
Debt, Insurance and Taxes	6,953,119	494,601	1,377,710	5,080,808	26.93%
Transportation	22,789,641	1,719,182	9,969,029	11,101,429	51.29%
Utilities	4,693,211	571,651	3,758,660	362,900	92.27%
<b>DISTRICT FIXED COSTS</b>	<b>34,546,609</b>	<b>2,802,027</b>	<b>15,105,389</b>	<b>16,639,183</b>	<b>51.84%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	77,800,000	12,622,410	-	65,177,590	16.22%
<b>CHARTER/VOUCHER/O.E.</b>	<b>77,800,000</b>	<b>12,622,410</b>	<b>-</b>	<b>65,177,590</b>	<b>16.22%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 309,779,582</b>	<b>\$ 42,116,449</b>	<b>\$ 36,945,106</b>	<b>\$ 230,718,027</b>	<b>25.52%</b>

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

	FY19 Expenditures	FY20 Expenditures	Increase/ (Decrease)	Percentage Increase/ (Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 898,891	\$ 1,258,969	\$ 360,078	40.06%
Teachers	6,488,706	7,397,375	908,669	14.00%
School Nurses	350,983	373,620	22,637	6.45%
School Counselors	174,741	228,581	53,840	30.81%
Library Media Spec	95,279	114,110	18,831	19.76%
Extra Duty Pay	273	486	213	77.86%
Supplies/Materials	125,956	161,715	35,759	28.39%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>8,134,829</b>	<b>9,534,857</b>	<b>1,400,028</b>	<b>17.21%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	2,036,954	2,158,723	121,769	5.98%
Gifted Teachers	152,758	145,953	(6,805)	-4.45%
ELL Program	232,147	285,825	53,678	23.12%
ECIP Program	271,185	311,019	39,834	14.69%
ECIP Para(s)	137,874	105,359	(32,515)	-23.58%
Psychological Services	234,103	225,163	(8,940)	-3.82%
Paraprofessionals	373,895	485,083	111,188	29.74%
Related Services	601,650	590,723	(10,927)	-1.82%
PASS Required Services	850,702	620,727	(229,975)	-27.03%
OEC Central Office	123,879	1,237,668	1,113,789	899.09%
<b>EXCEPTIONAL CHILDREN</b>	<b>5,015,147</b>	<b>6,166,244</b>	<b>1,151,097</b>	<b>22.95%</b>
<b>SPECIAL PROGRAMS</b>				
Stivers Adjunct Staff	9,014	9,299	285	3.16%
Positive School Climate	51,612	40,937	(10,675)	-20.68%
Clericals/Bus Mgrs	516,456	438,732	(77,724)	-15.05%
Health Services	21,820	21,679	(141)	-0.65%
Career Tech	411,476	475,070	63,594	15.46%
Montessori Para	60,596	62,427	1,831	3.02%
Library Media Paraprofessional	34,351	85,107	50,756	147.76%
In School Suspension Para	11,320	47,238	35,918	317.29%
Special Programs: Athletics	92,066	184,607	92,541	100.52%
Supplemental Athletic Contract	47,271	-	(47,271)	-100.00%
<b>SPECIAL PROGRAMS</b>	<b>1,255,982</b>	<b>1,365,095</b>	<b>109,113</b>	<b>8.69%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	596,586	1,491,993	895,407	150.09%
Chief of Schools	117,519	131,736	14,217	12.10%
Males of Color	35,889	35,686	(203)	-0.57%
Grants Mgmt	35,079	19,944	(15,135)	-43.15%
Academics	-	110,012	110,012	100.00%
Accountability	402,707	584,098	181,391	45.04%
Student Enrollment Ctr	174,984	202,432	27,448	15.69%
<b>CHIEF ACADEMIC</b>	<b>1,362,764</b>	<b>2,575,900</b>	<b>1,213,136</b>	<b>89.02%</b>
<b>INSTRUCTION TOTAL</b>	<b>15,768,722</b>	<b>19,642,095</b>	<b>3,873,373</b>	<b>24.56%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	369,106	792,487	423,381	114.70%
IT/Erate Support	2,274,384	2,415,977	141,593	6.23%
Custodial Operations	1,229,191	1,277,602	48,411	3.94%
Grounds/Shop	197,774	201,568	3,794	1.92%
Facilities	668,259	851,447	183,188	27.41%
Environmental Compliance	10	15,735	15,725	157250.00%
Distribution Center	124,102	128,608	4,506	3.63%
Mail Center	26,166	97,453	71,287	272.44%
<b>BUSINESS OPERATIONS</b>	<b>4,888,992</b>	<b>5,780,876</b>	<b>891,884</b>	<b>18.24%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	216	140	(76)	-35.19%
Internal Aud/Board Members	13,503	4,795	(8,708)	-64.79%
Superintendent's Office	109,123	157,616	48,493	44.44%
Treasurer's Office	491,480	396,922	(94,558)	-19.24%
Advances Out	-	-	0	0.00%
Public Relations	129,231	172,905	43,674	33.80%
Human Resources	181,507	280,851	99,344	54.73%
Legal	229,644	255,851	26,207	11.41%
<b>ADMINISTRATION AND SUPPORT</b>	<b>1,154,704</b>	<b>1,269,041</b>	<b>114,337</b>	<b>9.90%</b>
<b>DISTRICT FIXED COSTS</b>				
DEA President	15,464	16,593	1,129	7.30%
Debt, Insurance and Taxes	442,055	494,601	52,546	11.89%
Transportation	1,110,795	1,719,182	608,387	54.77%
Utilities	829,999	571,651	(258,348)	-31.13%
<b>DISTRICT FIXED COSTS</b>	<b>2,398,313</b>	<b>2,802,027</b>	<b>403,714</b>	<b>16.83%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	11,746,640	12,622,410	875,770	7.46%
<b>CHARTER/VOUCHER/O.E.</b>	<b>11,746,640</b>	<b>12,622,410</b>	<b>875,770</b>	<b>7.46%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 35,957,371</b>	<b>\$ 42,116,449</b>	<b>\$ 6,159,078</b>	<b>17.13%</b>

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

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/19	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 8/31/19	Encumbrances	Unreserved CASH BALANCE 8/31/19
<b>GENERAL FUND</b>							
001	General Fund	\$114,566,660	\$56,754,718	\$42,116,449	\$129,204,929	\$36,945,106	\$92,259,823
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	7,316,961	5,174,510		12,491,471	-	12,491,471
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	552,550	18,869	14,193	557,226	49,955	507,271
019	Other Grant	228,823	14,120	9,923	233,020	5,741	227,279
034	Classroom Facilities Maintenance	4,754,932	232,343	375,223	4,612,051	1,309,810	3,302,242
300	District Managed Student Activity	186,101	6,357	22,808	169,649	53,367	116,282
401	Auxiliary Services NPSD	776,663	431,952	431,071	777,545	142,711	634,834
439	Public School Preschool	196,297	79,873	673	275,497	-	275,497
451	Data Communication for Schools	13,435	-	-	13,435	-	13,435
461	Vocational Education Enhancmnt	4,782	-	4,070	713	515	197
499	Miscellaneous State Grants	63,295	41,487	38,136	66,646	325	66,321
516	IDEA PartB Special Education	272,207	173,164	417,491	27,880	26,558	1,322
524	Vocation Education CarlDPerkins (39,879)	219,486	82,165	97,442	132,865	-	(35,424)
536	Title I School Improvement A	217,732	-	45,390	172,342	-	172,342
537	Title I School Improvement G	182,163	74,961	213,982	43,142	193,340	(150,196)
551	TitleIII Limit English Proficiency	10,217	8,299	7,154	11,362	7,135	4,226
572	Title I Disadvantaged Children	855,916	1,523,392	1,811,617	567,690	918,045	(350,355)
587	IDEA Preschool Handicapped	2,442	217	6,368	(3,709) (1)	-	(3,709)
590	Improving Teacher Quality	39,523	52,615	124,032	(31,894) (2)	6,728	(38,622)
599	Miscellaneous Federal Grants	(32,529)	202,007	46,486	122,993	64,202	58,791
	<b>Total Special Revenue Funds</b>	<b>8,284,688</b>	<b>3,079,141</b>	<b>3,650,782</b>	<b>7,713,028</b>	<b>2,911,298</b>	<b>4,801,730</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	15,217,526	232,343	402,680	15,047,189	2,618,567	12,428,622
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$17,343,706	\$477,529	\$766,584	17,054,652	7,612,030	9,442,621
009	Uniform School Supplies	23,331	-	-	23,331	-	23,331
013	Welcome Stadium	271,747	14,533	20,597	265,683	120,960	144,723
	<b>Total Enterprise Funds</b>	<b>\$17,638,784</b>	<b>\$492,063</b>	<b>\$787,181</b>	<b>\$17,343,665</b>	<b>7,732,990</b>	<b>\$9,610,675</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	-	224	8,108	5,606	2,502
024	Self Insured Employee Benefits	18,836,410	3,378,614	4,759,312	17,455,711	80,349	17,375,362
027	Worker's Comp Self Insured	5,443,172	163,744	38,415	5,568,501	318,249	5,250,252
	<b>Total Internal Service</b>	<b>24,390,176</b>	<b>3,544,695</b>	<b>4,807,951</b>	<b>23,126,920</b>	<b>405,604</b>	<b>22,721,316</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	884,333	2,168,693	2,097,444	955,582	-	955,582
200	Student Managed Activity	228,109	5,968	8,417	225,660	26,392	199,267
	<b>Total Trust and Agency Funds</b>	<b>1,112,442</b>	<b>2,174,661</b>	<b>2,105,861</b>	<b>1,181,242</b>	<b>26,392</b>	<b>1,154,849</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	232,875	29,100	-	261,975	-	261,975
<b>TOTAL ALL FUNDS</b>		<b>\$ 188,760,091</b>	<b>\$ 71,481,231</b>	<b>\$ 53,870,904</b>	<b>\$ 206,370,419</b>	<b>\$ 50,639,958</b>	<b>\$ 155,730,461</b>

**DAYTON PUBLIC SCHOOLS**

**MONTHLY FINANCIAL REPORTS  
NEGATIVE CASH BALANCE EXPLANATIONS  
For the Month Ending August 2019**

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

Fund 587 has a negative balance of \$3.7K. \$3.9K will be posted in September.

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

Fund 590 has a negative balance of \$32K. \$64K will be posted in September.

# DAYTON PUBLIC SCHOOLS

## Budget vs. Actual by Fund As Of August 2019

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2020	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 309,779,592	\$ 42,116,449	\$ 36,945,106	\$ 230,718,027	25.52%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	18,000,000	-	-	18,000,000	0.00%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	834,483	14,193	49,955	770,335	7.69%
019	Other Grant	432,856	9,923	5,741	417,192	3.62%
034	Classroom Facilities Maintenance	4,938,229	375,223	1,309,810	3,253,196	34.12%
300	District Managed Student Activity	409,854	22,808	53,367	333,679	18.59%
401	Auxiliary Services NPSD	3,043,117	431,071	142,711	2,469,336	18.86%
439	Public School Preschool	1,829,497	673	-	1,828,825	0.04%
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	38,136	325	109,704	25.96%
506	Race to the Top	-	-	-	-	0.00%
516	IDEA PartB Special Education	5,430,280	417,491	26,558	4,986,231	8.18%
524	Vocation Education CarIDPerkins	1,112,472	82,165	132,665	897,441	19.33%
536	Title I School Improvement A	1,127,000	45,390	-	1,081,610	4.03%
537	Title I School Improvement G	4,367,963	213,982	193,340	3,960,641	9.33%
551	TitleIII Limit English Proficiency	389,795	7,154	7,135	375,506	3.67%
572	Title I Disadvantaged Children	17,892,526	1,811,617	918,045	15,162,864	15.26%
587	IDEA Preschool Handicapped	73,200	6,368	-	66,832	8.70%
590	Improving Teacher Quality	1,271,523	124,032	6,728	1,140,763	10.28%
599	Miscellaneous Federal Grants	1,682,909	46,486	64,202	1,572,222	6.58%
	<b>Special Revenue Funds</b>	<b>45,044,152</b>	<b>3,646,712</b>	<b>2,915,564</b>	<b>38,481,876</b>	<b>14.57%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	5,391,863	402,680	2,618,567	2,370,616	56.03%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,676,838	766,584	7,612,030	7,298,223	53.45%
009	Uniform School Supplies	26,000	-	-	26,000	0.00%
013	Welcome Stadium	647,565	20,597	120,960	506,008	21.86%
	<b>Total Enterprise Funds</b>	<b>16,350,403</b>	<b>787,181</b>	<b>7,732,990</b>	<b>7,830,231</b>	<b>52.11%</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	224	5,606	2,501	69.98%
024	Self Insured Employee Benefits	22,030,801	4,759,312	80,349	17,191,141	21.97%
027	Worker's Comp Self Insured	2,579,459	38,415	318,249	2,222,795	13.83%
	<b>Total Internal Service</b>	<b>24,733,591</b>	<b>4,807,951</b>	<b>405,604</b>	<b>19,520,037</b>	<b>21.08%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,355,000	2,097,444	-	14,257,556	12.82%
200	Student Managed Activity	389,559	8,417	26,392	354,750	8.94%
	<b>Total Trust and Agency Funds</b>	<b>16,744,559</b>	<b>2,105,861</b>	<b>26,392</b>	<b>14,612,306</b>	<b>12.73%</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>\$ 53,866,834</b>	<b>\$ 50,644,224</b>	<b>\$ 331,768,093</b>	<b>23.96%</b>