



# **Monthly Financial Reports**

## **October 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**

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**DAYTON PUBLIC SCHOOLS**  
**General Fund (001)**  
**Comparison of October 2018 To October 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)	24,539,572	25,514,326	974,754	(1)
Tangible Personal Property Tax	3,797,243	3,840,779	43,536	
Property Tax Allocation	3,688,556	3,629,459	(59,097)	
<b>Total Property Taxes</b>	<b>\$ 32,025,371</b>	<b>\$ 32,984,563</b>	<b>\$ 959,192</b>	
<b>State Funding</b>				
Unrestricted Grants-in-Aid	60,550,842	60,122,691	(428,151)	(2)
Restricted Grants-in-Aid	5,847,073	5,650,996	(196,077)	(3)
<b>Total State Funding</b>	<b>66,397,915</b>	<b>65,773,687</b>	<b>(624,228)</b>	
<b>Other Financing Sources</b>				
Transfers In	13,000,000	761,440	(12,238,560)	(4)
Other Revenues	2,252,939	2,354,245	101,306	
	<b>\$ 15,252,939</b>	<b>\$ 3,115,685</b>	<b>\$ (12,137,254)</b>	
<b>TOTAL REVENUE</b>	<b>\$ 113,676,225</b>	<b>\$ 101,873,936</b>	<b>\$ (11,802,289)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	26,892,577	30,339,326	3,446,749	
Employees' Retirement/Insurance Benefits	10,182,411	10,914,916	732,505	
<b>Total Salaries and Benefits</b>	<b>37,074,988</b>	<b>41,254,241</b>	<b>4,179,253</b>	(5)
<b>Purchased Services</b>				
Lease Payments	186,146	76,991	(109,155)	
Charter Schools	17,007,254	18,144,811	1,137,557	(6)
Voucher Schools/Tuition Adjustments	4,993,258	5,409,591	416,333	(7)
Purchased Services - Other	10,692,891	13,351,163	2,658,272	(8)
<b>Total Purchased Services</b>	<b>32,879,549</b>	<b>36,982,557</b>	<b>4,103,009</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	2,118,187	3,500,075	1,381,888	(9)
Capital Outlay	1,344,477	2,719,193	1,374,716	(10)
Advances Out	250,000	60,970	(189,030)	
Other Objects	1,701,150	1,822,553	121,403	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 5,413,814</b>	<b>\$ 8,102,792</b>	<b>\$ 2,688,978</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 75,368,351</b>	<b>\$ 86,339,590</b>	<b>\$ 10,971,240</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>38,307,874</b>	<b>15,534,346</b>	<b>(22,773,528)</b>	
<b>Ending Cash Balance</b>	<b>\$ 116,789,889</b>	<b>\$ 130,101,006</b>	<b>\$ 13,311,117</b>	
Outstanding Encumbrance	18,943,405	32,547,514	13,604,109	
<b>Unreserved Cash Balance</b>	<b>\$ 97,846,484</b>	<b>\$ 97,553,492</b>	<b>\$ (292,992)</b>	

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

**Note 1: General Property Tax**

General Property Tax increased by \$975K due to an increase in property valuation in FY20 compared to FY19.

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

Unrestricted Grants-in-Aid decreased by \$428K due to a decrease of enrollment. District ADM reduced from 22,097 to 21,927.

**Note 3: Restricted Grants-in-Aid**

Restricted Grants-in-Aid decreased by \$196K due to a decrease of enrollment. District Economic Disadvantaged ADM reduced from 18,710 to 16,555.

**Note 4: Transfers In**

Transfers In decreased by \$12.2M due to a one-time balance transfer in Aug 2018 from Self Insurance Fund to General Fund.

**Note 5: Salaries and Benefits**

Salaries and Benefits increased by \$4.2M due to a combination of severance/leave payouts, and salary increases.

**Note 6: Charter Schools**

Charter Schools increased by \$1.1M due to an increase in student FTE from 6,050 in FY19 to 6,515 in FY20.

**Note 7: Voucher Schools/Tuition Adjustments**

Voucher Schools increased by \$416K due to an increase in student FTE from 2,782 in FY19 to 2,983 in FY20.

**Note 8: Purchased Services - Other**

Other purchased services increased by \$2.6M due to outsourced IT services (Cincinnati Bell), Powerschool SaaS Renewal, and Greater Dayton RTA transportation services for DPS high schools.

**Note 9: Supplies and Materials**

Supplies and Materials increased by \$1.4M due to a payment to Houghton Mifflin (Science fusion adoption), payment to Pearson Learning (Common Core) and PD.

**Note 10: Capital Outlay**

Capital outlay increased by \$1.4M due to the installation of camera security systems at each school, purchase of Clevertouch Pluses from Tierney Brothers, Chromebooks from CDW, and the purchase of 2x Rush Trucks, T4 Bobcat, and various F-Series pickup Trucks.

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

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$ 6,941,502	\$ 2,329,016	\$ -	\$ 4,612,486	33.56%
Teachers	46,066,800	15,304,240	-	30,762,560	33.22%
School Nurses	2,608,662	745,470	-	1,863,192	28.58%
School Counselors	1,372,967	434,657	-	938,310	31.66%
Library Media Spec	831,379	230,796	-	600,623	27.76%
Extra Duty Pay	810,001	486	-	809,515	0.06%
Supplies/Materials	1,816,119	345,842	234,903	1,035,374	35.93%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>60,247,430</b>	<b>19,390,467</b>	<b>234,903</b>	<b>40,622,060</b>	<b>32.57%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	14,842,000	4,521,602	-	10,320,398	30.46%
Gifted Teachers	1,131,556	259,912	6,173	865,471	23.51%
ELL Program	2,678,602	612,205	30,536	2,035,861	24.00%
ECIP Program	2,066,707	631,582	956	1,434,169	30.61%
ECIP Para(s)	831,827	210,153	-	621,674	25.26%
Psychological Services	2,589,583	459,314	108,236	2,022,033	21.92%
Paraprofessionals	3,943,534	1,153,937	-	2,789,597	29.26%
Related Services	5,511,456	1,104,574	-	4,406,882	20.04%
PASS Required Services	10,738,093	1,994,254	-	8,743,839	18.57%
OEC Central Office	3,825,492	1,583,195	1,345,348	896,949	78.55%
<b>EXCEPTIONAL CHILDREN</b>	<b>48,158,849</b>	<b>12,530,728</b>	<b>1,491,248</b>	<b>34,136,873</b>	<b>29.12%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	778,050	132,689	-	645,361	17.05%
Positive School Climate	778,645	169,656	19,773	589,216	24.33%
Clericals/Bus Mgrs	3,631,963	903,113	-	2,728,850	24.87%
Health Services	194,681	57,961	10,699	126,021	35.27%
Career Tech	3,852,784	991,384	203,446	2,657,975	31.01%
Montessori Para	778,333	153,853	-	624,480	19.77%
Library Media Paraprofessional	644,339	177,992	-	466,347	27.62%
In School Suspension Para	343,602	92,027	-	251,575	26.78%
Special Programs: Athletics	1,411,333	391,691	206,730	812,912	42.40%
Supplemental Athletic Contract	1,198,375	-	-	1,198,375	0.00%
<b>SPECIAL PROGRAMS</b>	<b>13,612,185</b>	<b>3,070,345</b>	<b>440,648</b>	<b>10,101,112</b>	<b>25.79%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	6,877,175	2,287,788	851,223	3,738,164	45.64%
Chief of Schools	1,121,479	250,854	247,475	623,150	44.43%
Malee of Color	394,943	89,609	7,990	297,343	24.71%
Grants Mgmt	222,563	43,780	1,972	176,812	20.56%
Academics	1,025,762	236,454	62,425	726,883	0.00%
Accountability	2,360,709	823,038	588,761	948,910	59.80%
Student Enrollment Ctr	2,234,689	422,800	737,528	1,074,361	51.92%
<b>CHIEF ACADEMIC</b>	<b>14,237,319</b>	<b>4,154,322</b>	<b>2,497,375</b>	<b>7,585,622</b>	<b>46.72%</b>
<b>INSTRUCTION TOTAL</b>					
	<b>136,255,704</b>	<b>39,145,863</b>	<b>4,664,175</b>	<b>92,445,666</b>	<b>32.15%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	4,856,525	1,541,292	1,469,528	1,845,705	62.00%
IT/Erate Support	9,310,352	3,880,211	4,673,345	756,796	91.87%
Custodial Operations	7,577,808	2,248,811	461,066	4,867,931	35.76%
Grounds/Shop	1,757,337	383,624	98,031	1,275,682	27.41%
Facilities	19,062,645	1,697,584	2,449,892	14,915,169	21.76%
Environmental Compliance	2,357,532	29,221	5,000	2,323,311	1.45%
Distribution Center	953,880	252,941	33,632	667,307	30.04%
Mail Center	288,784	126,423	29,017	133,344	53.83%
<b>BUSINESS OPERATIONS</b>	<b>46,164,862</b>	<b>10,160,108</b>	<b>9,219,511</b>	<b>26,785,243</b>	<b>41.98%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	30,993	1,682	17,197	12,114	60.91%
Board Office/Member Pay	43,000	9,937	-	33,063	23.11%
Superintendent's Office	1,238,407	514,196	164,710	559,501	54.82%
Treasurer's Office	3,542,779	887,623	390,927	2,284,229	35.52%
Advances Out	-	-	-	-	0.00%
Public Relations	1,513,602	282,941	305,164	925,498	38.65%
Human Resources	7,226,564	1,142,670	4,529,170	1,554,725	78.49%
Legal	1,417,083	494,907	757,495	164,682	88.38%
<b>ADMINISTRATION AND SUPPORT</b>	<b>15,012,408</b>	<b>3,313,955</b>	<b>6,164,662</b>	<b>5,533,791</b>	<b>63.14%</b>
<b>DISTRICT FIXED COSTS</b>					
DEA President	110,638	34,847	-	75,791	31.50%
Debt, Insurance and Taxes	6,953,119	1,956,418	1,344,292	3,652,409	47.47%
Transportation	22,789,641	5,170,197	8,209,199	9,410,245	58.71%
Utilities	4,693,211	1,137,652	2,945,675	609,884	87.00%
<b>DISTRICT FIXED COSTS</b>	<b>34,546,609</b>	<b>8,299,113</b>	<b>12,499,166</b>	<b>13,748,329</b>	<b>60.20%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	77,800,000	25,420,551	-	52,379,449	32.67%
<b>CHARTER/VOUCHER/O.E.</b>	<b>77,800,000</b>	<b>25,420,551</b>	<b>-</b>	<b>52,379,449</b>	<b>32.67%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 309,779,582</b>	<b>\$ 86,339,590</b>	<b>\$ 32,547,514</b>	<b>\$ 190,892,479</b>	<b>38.38%</b>

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

	FY19 Expenditures	FY20 Expenditures	Increase/ (Decrease)	Percentage Increase/ (Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 1,841,872	\$ 2,329,016	\$ 487,344	26.46%
Teachers	13,385,770	15,304,240	1,918,470	14.33%
School Nurses	698,104	745,470	47,366	6.79%
School Counselors	367,577	434,857	67,080	18.25%
Library Media Spec	195,636	230,756	35,120	17.95%
Extra Duty Pay	273	488	213	77.86%
Supplies/Materials	286,628	345,842	59,214	20.66%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>16,775,660</b>	<b>19,390,467</b>	<b>2,614,807</b>	<b>15.59%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	4,069,636	4,521,802	451,966	11.11%
Gifted Teachers	287,049	259,912	(27,137)	-9.45%
ELL Program	477,308	612,205	134,897	28.26%
ECIP Program	595,109	631,582	36,473	6.13%
ECIP Para(s)	270,735	210,153	(60,582)	-22.38%
Psychological Services	465,498	459,314	(6,184)	-1.33%
Paraprofessionals	843,854	1,153,937	310,083	36.75%
Related Services	1,192,078	1,104,574	(87,504)	-7.34%
PASS Required Services	1,872,432	1,994,254	121,822	6.51%
OEC Central Office	565,511	1,583,195	1,017,684	179.96%
<b>EXCEPTIONAL CHILDREN</b>	<b>10,639,210</b>	<b>12,530,728</b>	<b>1,891,518</b>	<b>17.78%</b>
<b>SPECIAL PROGRAMS</b>				
Slivers Adjunct Staff	133,835	132,689	(1,146)	-0.86%
Positive School Climate	92,814	169,656	76,842	82.79%
Clericals/Bus Mgrs	987,676	903,113	(84,563)	-8.56%
Health Services	40,151	57,961	17,810	44.36%
Career Tech	903,563	991,364	87,801	9.72%
Montessori Para	146,223	153,853	7,630	5.22%
Library Media Paraprofessional	124,240	177,992	53,752	43.26%
In School Suspension Para	55,825	92,027	36,202	64.85%
Special Programs: Athletics	274,704	391,691	116,987	42.58%
Supplemental Athletic Contract	257,357	-	(257,357)	-100.00%
<b>SPECIAL PROGRAMS</b>	<b>3,016,388</b>	<b>3,070,345</b>	<b>53,957</b>	<b>1.79%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	1,051,800	2,287,788	1,235,988	117.51%
Chief of Schools	214,060	250,854	36,794	17.19%
Males of Color	85,758	89,609	3,851	4.49%
Grants Mgmt	60,298	43,780	(16,518)	-27.39%
Academics	-	236,454	236,454	100.00%
Accountability	670,623	823,038	152,415	22.73%
Student Enrollment Ctr	265,981	422,800	156,819	58.96%
<b>CHIEF ACADEMIC</b>	<b>2,348,520</b>	<b>4,154,322</b>	<b>1,805,802</b>	<b>76.89%</b>
<b>INSTRUCTION TOTAL</b>	<b>32,779,778</b>	<b>39,145,863</b>	<b>6,366,085</b>	<b>19.42%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	757,440	1,541,292	783,852	103.49%
IT/Erate Support	3,671,895	3,880,211	208,316	5.67%
Custodial Operations	2,199,942	2,248,811	48,869	2.22%
Grounds/Shop	374,044	383,624	9,580	2.56%
Facilities	1,325,089	1,697,584	372,495	28.11%
Environmental Compliance	33	29,221	29,188	88449.82%
Distribution Center	225,524	252,941	27,417	12.16%
Mail Center	53,928	126,423	72,495	134.43%
<b>BUSINESS OPERATIONS</b>	<b>8,607,895</b>	<b>10,160,108</b>	<b>1,552,213</b>	<b>18.03%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	216	1,682	1,466	678.69%
Board Office/Member Pay	19,776	9,937	(9,839)	-49.75%
Superintendent's Office	262,929	514,196	251,267	95.56%
Treasurer's Office	867,165	867,623	458	0.05%
Advances Out	250,000	-	(250,000)	-100.00%
Public Relations	225,142	282,941	57,799	25.67%
Human Resources	1,021,968	1,142,670	120,702	11.81%
Legal	351,207	494,907	143,700	40.92%
<b>ADMINISTRATION AND SUPPORT</b>	<b>2,998,403</b>	<b>3,313,955</b>	<b>315,552</b>	<b>10.52%</b>
<b>DISTRICT FIXED COSTS</b>				
DEA President	30,871	34,847	3,976	12.88%
Debt, Insurance and Taxes	2,235,333	1,956,418	(278,915)	-12.48%
Transportation	3,523,563	5,170,197	1,646,634	46.73%
Utilities	1,393,327	1,137,652	(255,675)	-18.35%
<b>DISTRICT FIXED COSTS</b>	<b>7,183,094</b>	<b>8,299,113</b>	<b>1,116,019</b>	<b>15.54%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	23,799,181	25,420,551	1,621,370	6.81%
<b>CHARTER/VOUCHER/O.E.</b>	<b>23,799,181</b>	<b>25,420,551</b>	<b>1,621,370</b>	<b>6.81%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 76,368,351</b>	<b>\$ 86,339,590</b>	<b>\$ 10,971,239</b>	<b>14.56%</b>

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

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/19	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 10/31/19	Encumbrances	Unreserved CASH BALANCE 10/31/19
<b>GENERAL FUND</b>							
001	General Fund	\$114,566,660	\$101,873,936	\$86,339,590	\$130,101,006	\$32,547,514	\$97,553,492
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	7,316,961	7,732,764	\$13,879,000	1,170,725	-	1,170,725
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	552,550	65,072	37,450	580,171	52,427	527,744
019	Other Grant	228,823	15,201	10,177	233,847	6,244	227,603
034	Classroom Facilities Maintenance	4,754,932	336,313	679,177	4,412,068	801,068	3,611,000
300	District Managed Student Activity	186,101	25,013	37,547	173,567	37,581	135,986
401	Auxiliary Services NPSD	776,663	436,376	812,995	400,044	87,730	312,314
439	Public School Preschool	196,297	79,873	276,170	-	-	-
451	Data Communication for Schools	13,435	23,400	-	36,835	-	36,835
461	Vocational Education Enhancmnt	4,782	4,441	9,224	-	-	-
467	Student Wellness	-	1,489,269	-	1,489,269	-	1,489,269
499	Miscellaneous State Grants	63,295	41,487	79,691	25,091	50,325	(25,234)
516	IDEA PartB Special Education	272,207	732,776	765,152	239,830	292,335	(52,504)
524	Vocation Education CarlDP Perkins	(39,879)	297,592	268,642	(10,929) (1)	74,584	(85,514)
536	Title I School Improvement A	217,732	77,658	295,390	-	-	-
537	Title I School Improvement G	182,163	242,903	422,783	2,282	254,482	(252,200)
551	Title III Limit English Proficiency	10,217	12,967	10,050	13,134	2,898	10,236
572	Title I Disadvantaged Children	855,916	3,512,845	3,531,548	837,213	1,772,936	(935,723)
587	IDEA Preschool Handicapped	2,442	16,033	18,475	-	-	-
590	Improving Teacher Quality	39,523	217,283	217,116	39,690	1,505	38,185
599	Miscellaneous Federal Grants	(32,529)	295,242	112,046	150,667	138,998	11,669
	<b>Total Special Revenue Funds</b>	<b>8,284,668</b>	<b>7,921,743</b>	<b>7,583,833</b>	<b>8,622,778</b>	<b>3,573,113</b>	<b>5,049,666</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	15,217,526	336,313	1,887,737	13,666,103	1,519,712	12,146,391
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$17,343,706	\$2,649,060	\$2,611,191	17,381,575	6,418,104	10,963,471
009	Uniform School Supplies	23,331	374	-	23,705	612	23,093
013	Welcome Stadium	271,747	109,494	101,220	280,020	76,335	203,685
	<b>Total Enterprise Funds</b>	<b>\$17,638,784</b>	<b>\$2,758,928</b>	<b>\$2,712,411</b>	<b>\$17,685,301</b>	<b>6,495,051</b>	<b>\$11,190,249</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	102,262	6,448	10,890	97,820	1,400	96,420
021	Intra District Services	8,332	-	224	8,108	5,606	2,502
024	Self Insured Employee Benefits	18,836,410	7,170,521	9,356,654	16,650,277	74,895	16,575,381
027	Worker's Comp Self Insured	5,443,172	1,483,486	98,355	6,828,303	270,974	6,557,329
	<b>Total Internal Service</b>	<b>24,390,176</b>	<b>8,660,455</b>	<b>9,466,123</b>	<b>23,584,508</b>	<b>352,876</b>	<b>23,231,632</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	884,333	4,598,233	4,194,888	1,287,679	-	1,287,679
200	Student Managed Activity	228,109	48,611	27,171	249,549	30,038	219,511
	<b>Total Trust and Agency Funds</b>	<b>1,112,442</b>	<b>4,646,844</b>	<b>4,222,059</b>	<b>1,537,228</b>	<b>30,038</b>	<b>1,507,190</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	232,875	29,100	-	261,975	4,498	257,477
<b>TOTAL ALL FUNDS</b>		<b>\$ 188,760,091</b>	<b>\$ 133,960,083</b>	<b>\$ 126,090,552</b>	<b>\$ 196,629,823</b>	<b>\$ 44,522,800</b>	<b>\$ 152,106,823</b>

**DAYTON PUBLIC SCHOOLS**  
MONTHLY FINANCIAL REPORTS  
NEGATIVE CASH BALANCE EXPLANATIONS  
For the Month Ending October 2019

**Note 1: Vocation Education CarIDPerkins**

Fund 524 has a negative balance of \$11K. \$11K will be posted in November.



# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of October 2019

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2020	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 309,779,582	\$ 86,339,590	\$ 32,547,514	\$ 190,892,479	38.38%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	18,000,000	13,879,000	-	4,121,000	77.11%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	834,483	37,450	52,427	744,605	10.77%
019	Other Grant	432,856	10,177	6,244	416,435	3.79%
034	Classroom Facilities Maintenance	4,938,229	679,177	801,068	3,457,984	29.98%
300	District Managed Student Activity	409,854	37,547	37,581	334,726	18.33%
401	Auxiliary Services NPSD	3,043,117	812,995	87,730	2,142,393	29.60%
439	Public School Preschool	1,308,170	276,170	-	1,032,000	21.11%
451	Data Communication for Schools	50,500	-	-	50,500	0.00%
461	Vocational Education Enhancmnt	14,224	9,224	-	5,000	64.85%
467	Student Wellness	2,985,520	-	-	2,985,520	0.00%
499	Miscellaneous State Grants	154,825	79,691	50,325	24,809	83.98%
516	IDEA PartB Special Education	5,430,280	765,152	292,335	4,372,793	19.47%
524	Vocation Education CarlDPerkins	852,034	268,642	74,584	508,808	40.28%
536	Title I School Improvement A	295,390	295,390	-	-	100.00%
537	Title I School Improvement G	4,367,963	422,783	254,482	3,690,697	15.51%
551	TitleIII Limit English Proficiency	389,795	10,050	2,898	376,847	3.32%
572	Title I Disadvantaged Children	17,892,526	3,531,548	1,772,936	12,588,043	29.65%
587	IDEA Preschool Handicapped	77,036	18,475	-	58,561	23.98%
590	Improving Teacher Quality	1,271,523	217,116	1,505	1,052,902	17.19%
599	Miscellaneous Federal Grants	1,882,909	112,046	138,998	1,431,865	14.92%
	<b>Special Revenue Funds</b>	<b>46,431,235</b>	<b>7,583,633</b>	<b>3,673,113</b>	<b>35,274,490</b>	<b>24.03%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	5,391,863	1,887,737	1,519,712	1,984,414	63.20%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,676,838	2,611,191	6,418,104	6,647,543	57.60%
009	Uniform School Supplies	26,000	-	612	25,389	2.35%
013	Welcome Stadium	647,565	101,220	76,335	470,009	27.42%
	<b>Total Enterprise Funds</b>	<b>16,350,403</b>	<b>2,712,411</b>	<b>6,495,051</b>	<b>7,142,941</b>	<b>56.31%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	115,000	10,890	1,400	102,710	10.69%
021	Intra District Services	8,331	224	5,606	2,501	69.98%
024	Self Insured Employee Benefits	22,030,801	9,356,654	74,895	12,599,252	42.81%
027	Worker's Comp Self Insured	2,579,459	98,355	270,974	2,210,130	14.32%
	<b>Total Internal Service</b>	<b>24,733,591</b>	<b>9,466,123</b>	<b>352,876</b>	<b>14,914,593</b>	<b>39.70%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,355,000	4,194,888	-	12,160,112	25.65%
200	Student Managed Activity	389,559	27,171	30,038	332,351	14.69%
	<b>Total Trust and Agency Funds</b>	<b>16,744,559</b>	<b>4,222,059</b>	<b>30,038</b>	<b>12,492,463</b>	<b>25.39%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	235,000	-	4,498	230,502	1.91%
<b>TOTAL ALL FUNDS</b>		<b>\$ 437,666,234</b>	<b>\$ 126,090,552</b>	<b>\$ 44,522,800</b>	<b>\$ 267,052,882</b>	<b>38.98%</b>

