



Monthly Financial Reports

December 2020

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, 2020 - June 30, 2021
submitted for your review and consideration:

Hiwot Abraha
Treasurer/CFO

DAYTON PUBLIC SCHOOLS
General Fund (001)
Comparison of December 2019 to December 2020

	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Increase/ (Decrease)	Notes
BEGINNING CASH BALANCE	\$114,566,660	\$ 107,561,206	\$ (7,005,454)	
REVENUES:				
Local Property Taxes				
General Property Tax (Real Estate)	25,514,326	26,550,248	1,035,923	
Tangible Personal Property Tax	3,840,779	3,991,070	150,291	
Property Tax Allocation	3,629,459	3,572,037	(57,422)	
Payments in Lieu of Taxes	-	-	-	
Total Property Taxes	\$ 32,984,563	\$ 34,113,355	\$ 1,128,792	(1)
State Funding				
Unrestricted Grants-in-Aid	89,149,162	88,081,126	(1,068,036)	(2)
Restricted Grants-in-Aid	8,329,043	8,292,690	(36,352)	
Total State Funding	\$ 97,478,204	\$ 96,373,816	(1,104,388)	
Other Financing Sources				
Advances In	844,462	4,036,055	3,191,593	(3)
Other Revenues	3,249,274	4,247,662	998,389	(4)
	\$ 4,093,735	\$ 8,283,717	\$ 4,189,982	
TOTAL REVENUE	\$ 134,556,503	\$ 138,770,888	\$ 4,214,385	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	50,666,538	45,250,512	(5,416,026)	
Employees' Retirement/Insurance Benefits	18,099,647	16,818,354	(1,281,292)	
Total Salaries and Benefits	68,766,185	62,068,867	(6,697,318)	(5)
Purchased Services				
Lease Payments	189,878	266,545	76,667	
Charter Schools	27,619,445	27,132,217	(487,228)	(6)
Voucher Schools/Tuition Adjustments	8,218,057	8,084,183	(133,873)	(7)
Purchased Services - Other	20,948,183	17,709,873	(3,238,310)	(8)
Total Purchased Services	56,975,563	53,192,819	(3,782,743)	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	4,790,364	4,352,110	(438,254)	(9)
Capital Outlay	4,088,427	4,732,997	644,570	(10)
Advances Out	60,970	-	(60,970)	
Other Objects	1,924,015	2,282,999	358,983	
Total Supplies/Materials, Capital Outlay and Other	\$ 10,863,777	\$ 11,368,105	\$ 504,329	
TOTAL EXPENDITURES	\$ 136,605,524	\$ 126,629,791	\$ (9,975,733)	
Excess of Rev Over (Under) Exp	(2,049,021)	12,141,098	14,190,119	
Ending Cash Balance	\$ 112,517,639	\$ 119,702,304	\$ 7,184,665	
Outstanding Encumbrance	26,268,355	25,004,013	(1,264,342)	
Unreserved Cash Balance	\$ 86,249,284	\$ 94,698,291	\$ 8,449,007	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2020 ACTUALS TO FISCAL YEAR 2021 ACTUALS
For the Month Ending December 2020

Note 1: Total Property Taxes

Total Property Tax increased by \$1.1M due to an increase in taxes collected in FY21 compared to FY20.

Note 2: Unrestricted Grants-in-Aid

Unrestricted Grants-in-Aid decreased by \$1M due to decreased enrollment - ADM reduced from 12,645 to 12,403 and Governor's 3.7% reduction in foundation.

Note 3: Advances In

Advances In increased by 3.1M due to the FY20 Board Advance payment to grant funds to cover expenses at year end.

Note 4: Other Revenues

Other revenues increased by 1 million due to the reimbursement of CAREs Act received for the payroll expenditures paid during the shutdown from Montgomery County.

Note 5: Salaries and Benefits

Salaries and Benefits decreased by \$6.6M due to Nurses, PSC and Males of Color moving to fund 467 and SROs in school suspension/ Instructional Pars moving to fund 507 in FY21.

Note 6: Charter Schools

Charter Schools decreased by \$487K. The annual Charter School Transfer decreased by 1.1M from the Foundation Payment.

Note 7: Voucher Schools

Voucher Schools decreased because the ADM from the Foundation went down from 3,054.04 in FY20 to 3,027.16 in FY21.

Note 8: Purchased Services - Other

Purchased Services decreased by \$3.3M due to reduction in payments to Greater Dayton RTA for transportation and a CARES reimbursement for utilities in FY21.

Note 9: Supplies and Materials

Supplies decreased by \$430K because of CARES reimbursements.

Note 10: Capital Outlay

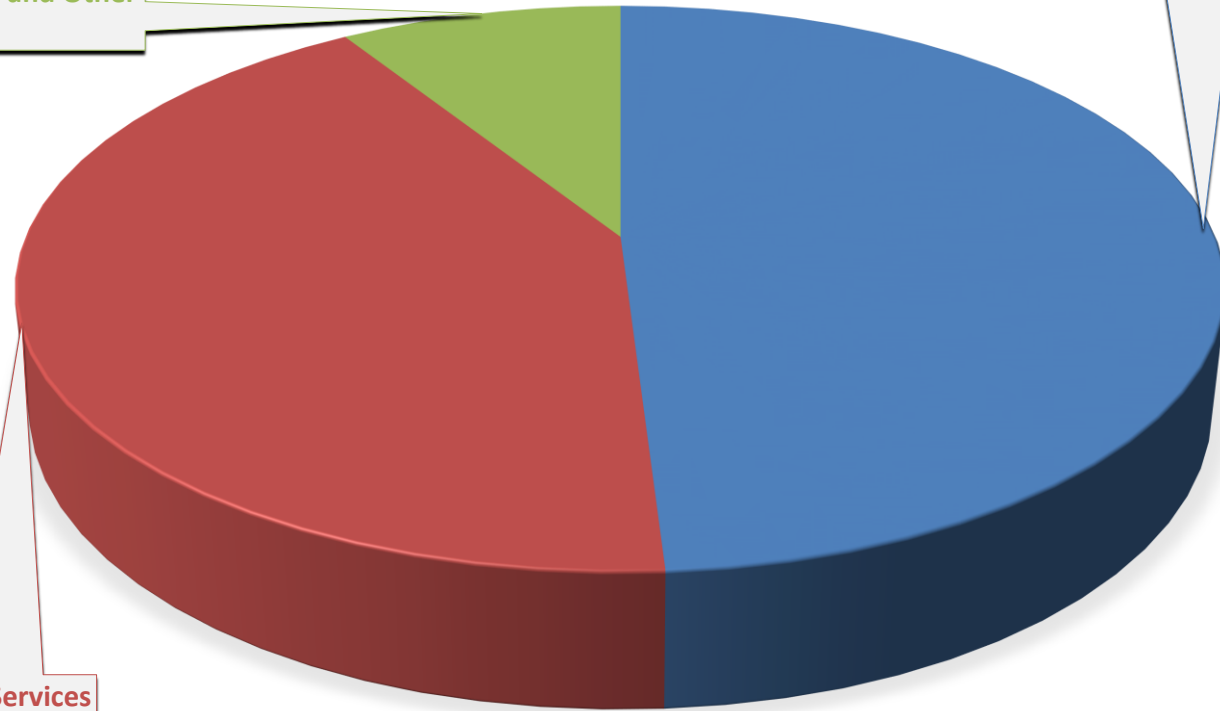
Capital outlay increased by \$644K due to the purchase of Mound Street building.

PERCENTAGE OF GENERAL FUND SPENDING

Total Salaries and Benefits
49%

Total Supplies/Materials,
Capital Outlay and Other
9%

Total Purchased Services
42%

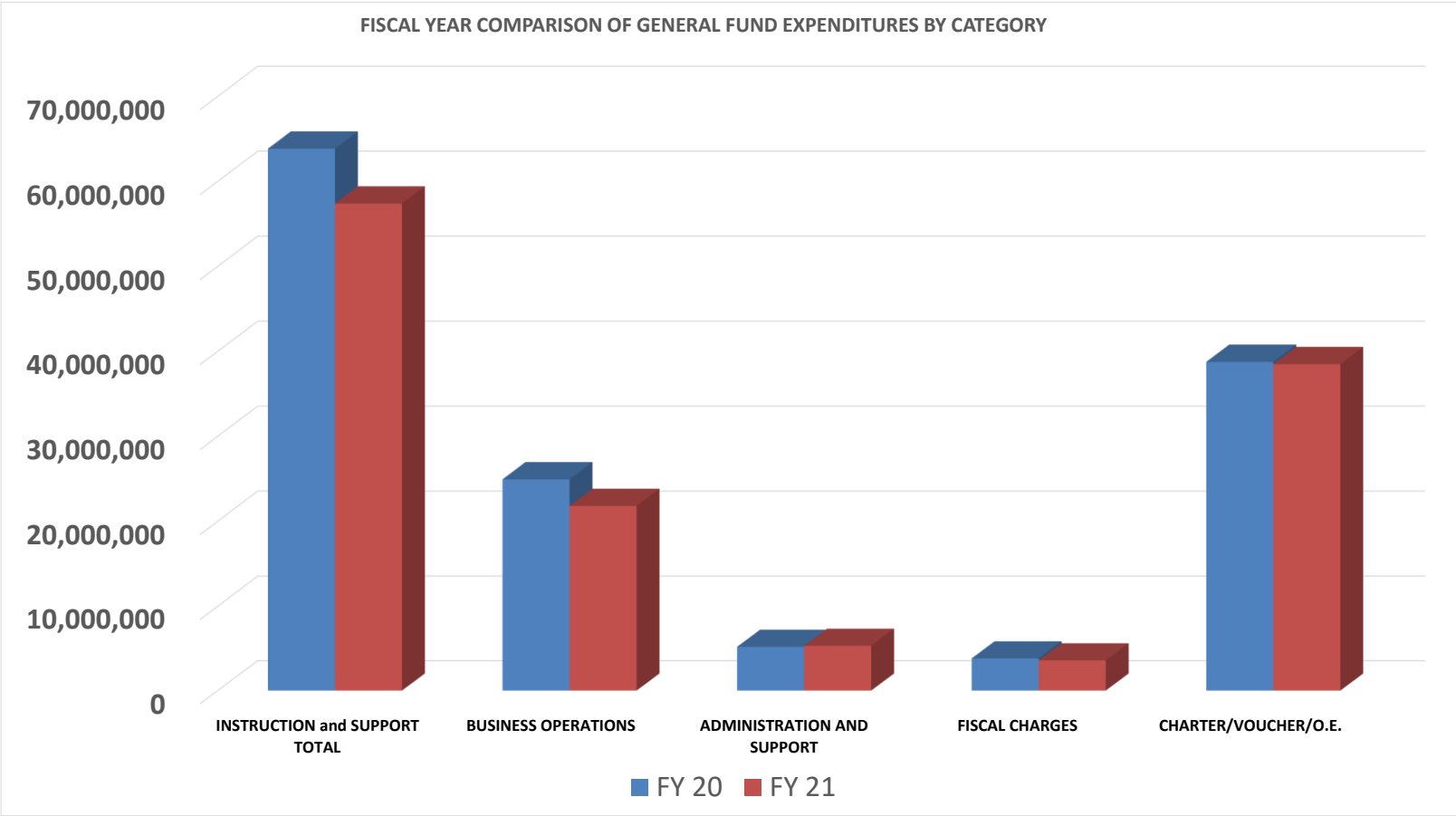


DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
As Of December 2020

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	7,572,624	3,373,541	-	4,199,083	44.55%
Teachers	55,674,675	25,236,103	-	30,438,572	45.33%
School Nurses	-	-	-	-	0.00%
School Counselors	1,679,553	641,223	-	1,038,330	38.18%
Library Media Spec	913,232	154,688	-	758,544	16.94%
Extra Duty Pay	815,150	210,718	-	604,432	25.85%
Supplies/Materials	1,314,003	446,900	237,354	629,749	52.07%
REGULAR INSTRUCTION	67,969,237	30,063,172	237,354	37,668,711	44.58%
EXCEPTIONAL CHILDREN					
OEC Teachers	17,280,000	7,891,724	-	9,388,276	45.67%
Gifted Teachers	1,164,469	171,740	456	992,273	14.79%
ELL Program	2,433,291	979,491	23,033	1,430,767	41.20%
ECIP Program	2,431,971	991,040	-	1,440,931	40.75%
ECIP Para(s)	931,868	202,872	-	728,996	21.77%
Psychological Services	2,376,545	1,034,917	26,733	1,314,896	44.67%
Paraprofessionals	5,650,000	2,203,276	-	3,446,724	39.00%
Related Services	4,395,338	1,746,678	-	2,648,660	39.74%
PASS Required Services	10,500,000	2,569,737	-	7,930,263	24.47%
OEC Central Office	4,365,606	904,472	1,620,765	1,840,369	57.84%
EXCEPTIONAL CHILDREN	51,529,089	18,695,947	1,670,987	31,162,155	39.53%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	578,331	-	-	578,331	-
Positive School Climate	8,750	-	8,750	-	100.00%
Clericals/Bus Mgrs	3,462,986	1,286,099	-	2,176,887	37.14%
Health Services	266,923	34,313	10,866	221,744	16.93%
Career Tech	4,061,265	1,866,112	124,603	2,070,550	49.02%
Montessori Para	-	-	-	-	-
Library Media Paraprofessional	-	-	-	-	-
In School Suspension Para	-	-	-	-	-
Special Programs: Athletics	1,270,722	497,255	115,852	657,615	48.25%
Supplemental Athletic Contract	1,155,763	269,820	-	885,943	23.35%
SPECIAL PROGRAMS	10,804,740	3,953,598	260,071	6,591,070	39.00%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,297,052	2,571,048	293,166	4,432,837	39.25%
Chief of Schools	965,067	260,065	295,587	409,415	57.58%
Males of Color	1,645	-	400	1,245	24.32%
Grants Mgmt	231,776	102,501	2,562	126,713	45.33%
Academics	960,969	291,901	50,151	618,918	35.59%
Accountability	2,067,079	913,041	135,251	1,018,787	50.71%
Student Enrollment Ctr	2,137,503	541,900	143,075	1,452,528	32.05%
CHIEF ACADEMIC	13,661,091	4,680,456	920,192	8,060,443	41.00%
INSTRUCTION and SUPPORT					
	143,964,157	57,393,173	3,088,604	83,482,379	42.01%
BUSINESS OPERATIONS					
Safety/Security	2,029,745	822,387	797,907	409,452	79.83%
IT/Erate Support	13,218,203	6,602,684	6,286,431	329,088	97.51%
Custodial Operations	8,051,679	2,814,810	636,786	4,600,084	42.87%
Grounds/Shop	1,295,090	313,702	143,171	838,217	35.28%
Facilities	12,826,285	5,677,231	2,975,338	4,173,716	67.46%
Environmental Compliance	696,335	177,041	87,877	431,416	38.04%
Distribution Center	901,058	323,477	26,708	550,873	38.86%
Mail Center	323,378	147,277	30,960	145,141	55.12%
Transportation	17,174,389	4,927,062	2,994,302	9,253,024	46.12%
BUSINESS OPERATIONS	56,516,162	21,805,670	13,979,480	20,731,011	63.32%
ADMINISTRATION AND SUPPORT					
Board Service Fund	34,105	749	12,745	20,612	39.57%
Board Office/Member Pay	45,000	18,043	-	26,957	40.10%
Superintendent's Office	1,296,683	285,982	285,765	724,936	44.09%
Treasurer's Office	5,855,727	2,860,997	338,729	2,656,001	54.64%
Advances Out	-	-	-	-	0.00%
Public Relations	1,248,971	210,221	67,796	970,954	22.26%
DEA President	119,999	59,666	-	60,333	49.72%
Human Resources	5,918,016	1,293,542	3,508,086	1,116,387	81.14%
Legal	1,772,797	602,590	385,365	784,842	55.73%
ADMINISTRATION AND SUPPORT	16,291,298	5,331,790	4,598,486	6,361,022	60.95%
FISCAL CHARGES					
Debt, Insurance and Taxes	9,126,879	3,572,379	878,353	4,676,146	48.77%
Utilities	3,678,391	28,278	2,459,089	1,191,023	67.62%
FISCAL CHARGES	12,805,270	3,600,657	3,337,442	5,867,169	54.18%
CHARTER/VOUCHER/O.E.					
Charter/Voucher/Open Enroll	81,988,805	38,498,499	-	43,490,306	46.96%
CHARTER/VOUCHER/O.E.	81,988,805	38,498,499	-	43,490,306	46.96%
TOTAL GENERAL FUND	\$ 311,565,691	\$ 126,629,791	\$ 25,004,013	\$ 159,931,888	48.67%

DAYTON PUBLIC SCHOOLS				
General Fund Detailed Expenditure by Department				
Comparison of December 2019 to December 2020				
	FY20	FY21	Increase/	Percentage
	Expenditures	Expenditures	(Decrease)	Increase/
			(Decrease)	(Decrease)
REGULAR INSTRUCTION				
School Administration	\$ 3,679,800	\$ 3,373,541	\$ (306,259)	-8.32%
Teachers	25,226,605	25,236,103	9,498	0.04%
School Nurses	1,217,623	-	(1,217,623)	-100.00%
School Counselors	690,021	641,223	(48,798)	-7.07%
Library Media Spec	373,474	154,688	(218,786)	-58.58%
Extra Duty Pay	295,976	210,718	(85,258)	-28.81%
Supplies/Materials	488,544	446,900	(41,644)	-8.52%
REGULAR INSTRUCTION TOTAL	31,972,043	30,063,172	(1,908,870)	-5.97%
EXCEPTIONAL CHILDREN				
OC Teachers	7,479,323	7,891,724	412,401	5.51%
Gifted Teachers	405,802	171,740	(234,062)	-57.68%
ELL Program	1,011,047	979,491	(31,556)	-3.12%
ECIP Program	1,026,899	991,040	(35,859)	-3.49%
ECIP Para(s)	360,790	202,872	(157,918)	-43.77%
Psychological Services	744,651	1,034,917	290,266	38.98%
Paraprofessionals	2,042,912	2,203,276	160,364	7.85%
Related Services	1,752,956	1,746,678	(6,278)	-0.36%
PASS Required Services	3,405,872	2,569,737	(836,135)	-24.55%
OC Central Office	2,204,236	904,472	(1,299,764)	-58.97%
EXCEPTIONAL CHILDREN	20,434,487	18,695,948	(1,738,540)	-8.51%
SPECIAL PROGRAMS				
Stivers Adjunct Staff	286,798	-	(286,798)	-100.00%
Positive School Climate	296,717	-	(296,717)	-100.00%
Clericals/Bus Mgrs	1,461,010	1,286,099	(174,911)	-11.97%
Health Services	86,503	34,313	(52,190)	-60.33%
Career Tech	1,533,576	1,866,112	332,536	21.68%
Montessori Para	309,877	-	(309,877)	-100.00%
Library Media Paraprofessional	294,689	-	(294,689)	-100.00%
In School Suspension Para	158,715	-	(158,715)	-100.00%
Special Programs: Athletics	626,234	497,255	(128,979)	-20.60%
Supplemental Athletic Contract	444,878	269,820	(175,058)	0.00%
SPECIAL PROGRAMS	5,498,996	3,953,599	(1,545,397)	-28.10%
CHIEF ACADEMIC				
Curriculum	2,999,991	2,571,048	(428,943)	-14.30%
Chief of Schools	408,713	260,065	(148,648)	-36.37%
Males of Color	159,378	-	(159,378)	-100.00%
Grants Mgmt	79,480	102,501	23,021	28.96%
Academics	382,519	291,901	(90,618)	-100.00%
Accountability	1,274,690	913,041	(361,649)	-28.37%
Student Enrollment Ctr	641,739	541,900	(99,839)	-15.56%
CHIEF ACADEMIC	5,946,511	4,680,456	(1,266,055)	-21.29%
INSTRUCTION and SUPPORT TOTAL	63,852,037	57,393,175	(6,458,862)	-10.12%
BUSINESS OPERATIONS				
Safety/Security	2,075,479	822,387	(1,253,092)	-60.38%
IT/Erate Support	5,883,253	6,602,684	719,431	12.23%
Custodial Operations	3,360,259	2,814,810	(545,449)	-16.23%
Grounds/Shop	584,551	313,702	(270,849)	-46.33%
Facilities	2,628,326	5,677,231	3,048,905	116.00%
Environmental Compliance	47,808	177,041	129,233	270.31%
Distribution Center	398,071	323,477	(74,594)	-18.74%
Mail Center	148,850	147,277	(1,573)	-1.06%
Transportation	9,811,801	4,927,062	(4,884,739)	-49.78%
BUSINESS OPERATIONS	24,938,399	21,805,670	(3,132,728)	-12.56%
ADMINISTRATION AND SUPPORT				
Board Service Fund	4,532	749	0	0.00%
Board Office/Member Pay	14,546	18,043	3,497	24.04%
Superintendent's Office	589,341	285,982	(303,359)	-51.47%
Treasurer's Office	1,230,860	2,860,997	1,630,137	132.44%
Advances Out	60,970	-	(60,970)	0.00%
Public Relations	370,922	210,221	(160,701)	-43.32%
DEA President	57,158	59,666	2,508	4.39%
Human Resources	2,155,831	1,293,542	(862,289)	-40.00%
Legal	731,324	602,590	(128,734)	-17.60%
ADMINISTRATION AND SUPPORT	5,215,484	5,331,790	120,089	2.30%
FISCAL CHARGES				
Debt, Insurance and Taxes	2,207,279	3,572,379	1,365,100	61.85%
Utilities	1,630,230	28,278	(1,601,953)	-98.27%
FISCAL CHARGES	3,837,509	3,600,657	(236,852)	-6.17%
CHARTER/VOUCHER/O.E.				
Charter/Voucher/Open Enroll	38,762,096	38,498,499	(263,597)	-0.68%
CHARTER/VOUCHER/O.E.	38,762,096	38,498,499	(263,597)	-0.68%
TOTAL GENERAL FUND	\$ 136,605,524	\$ 126,629,791	\$ (9,971,950)	-7.30%

FISCAL YEAR COMPARISON OF GENERAL FUND EXPENDITURES BY CATEGORY



DAYTON PUBLIC SCHOOLS
BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES
ALL DISTRICT FUNDS
YEAR TO DATE ACTUALS - AS OF December 2020

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/20	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 12/31/20	Encumbrances	Unreserved CASH BALANCE 12/31/20
GENERAL FUND							
001	General Fund	\$107,561,206	\$138,770,889	\$126,629,791	\$119,702,304	\$25,004,013	\$94,698,291
DEBT SERVICE FUND							
002	Bond Retirement	8,006,767	8,557,043	14,089,348	2,474,461	-	2,474,461
SPECIAL REVENUE FUNDS							
018	Principals Fund	553,562	26,213	21,736	558,039	13,942	544,097
019	Other Grant	268,455	326,061	2,113	592,403	55,013	537,390
034	Classroom Facilities Maintenance	4,682,754	345,350	649,140	4,378,964	1,054,207	3,324,757
300	District Managed Student Activity	257,538	28,998	9,381	277,155	25,905	251,251
401	Auxiliary Services NPSD	689,533	868,550	411,213	1,146,870	132,356	1,014,514
439	Public School Preschool	132,128	111,873	244,000	-	672,664	(672,664)
451	Data Communication for Schools	-	20,700	-	20,700	-	20,700
461	High Schools That Work	2,106	2,106	4,212	-	2,879	(2,879)
467	Student Wellness	2,732,903	2,101,905	1,930,010	2,904,798	1,972,011	932,787
499	Miscellaneous State Grants	52,848	40,921	76,133	17,636	-	17,636
507	Elem Secondary School Emergency Relief	-	3,181,299	3,580,045	(398,745) (1)	1,292,522	(1,691,267)
509	21ST Century - 21st Century	-	19,519	19,519	-	333,624	(333,624)
510	Elem Secondary School Emergency Relief II	-	3,472,525	3,539,118	(66,592) (2)	102,237	(168,830)
516	IDEA PartB Special Education	534,263	1,356,356	2,177,772	(287,153) (3)	334,880	(622,034)
524	Vocation Education CarlDPerkins	137,830	306,026	457,434	(13,578) (4)	47,767	(61,345)
536	Title I School Improvement A	60,948	77,184	138,132	-	-	-
537	Title I School Improvement G	265,163	196,554	785,048	(323,330) (5)	324,214	(647,544)
551	Title III Limit English Proficiency	44,057	52,112	105,248	(9,079) (6)	24,888	(33,967)
572	Title I Disadvantaged Children	1,717,606	3,742,917	5,694,345	(233,821) (7)	2,045,823	(2,279,644)
587	IDEA Preschool Handicapped	-	25,249	28,408	(3,159) (8)	-	(3,159)
590	Improving Teacher Quality	4,221	284,937	311,822	(22,664) (9)	21,075	(43,739)
599	Miscellaneous Federal Grants	804,569	213,358	1,019,877	(1,949) (10)	60,936	(62,885)
	Total Special Revenue Funds	12,940,484	16,800,713	21,204,706	8,536,495	8,516,943	19,551
CAPITAL PROJECT							
003	Permanent Improvement	12,603,552	12,226,072	\$5,237,679	19,591,945	1,712,432	17,879,513
ENTERPRISE FUNDS							
006	Food Service	19,445,316	1,920,239	2,326,234	19,039,321	6,846,072	12,193,249
009	Uniform School Supplies	23,357	-	-	23,357	-	23,357
013	Welcome Stadium	304,680	8,211	70,657	242,233	25,996	216,237
	Total Enterprise Funds	\$19,773,353	\$1,928,450	\$2,396,891	19,304,911	6,872,068	\$12,432,843
INTERNAL SERVICE							
014	Internal Services Rotary	100,425	-	-	100,425	-	100,425
021	Intra District Services	8,108	-	-	8,108	-	8,108
024	Self Insured Employee Benefits	19,822,132	11,321,756	15,395,341	15,748,547	40,349	15,708,198
027	Worker's Comp Self Insured	7,690,698	2,059,797	249,503	9,500,992	74,595	9,426,397
	Total Internal Service	27,621,363	13,381,553	15,644,844	25,358,072	114,944	25,243,128
TRUST AND AGENCY FUNDS							
022	District Agency	2,167,464	7,136,247	8,046,747	1,256,964	-	1,256,964
200	Student Managed Activity	236,824	5,167	15,310	226,682	17,734	208,948
	Total Trust and Agency Funds	2,404,288	7,141,414	8,062,057	1,483,646	17,734	1,465,912
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	259,912	-	894	259,018	3,112	255,906
TOTAL ALL FUNDS		\$ 191,170,923	\$ 198,806,133	\$ 193,266,206	\$ 196,710,850	\$ 42,241,247	\$ 154,469,603

DAYTON PUBLIC SCHOOLS

MONTHLY FINANCIAL REPORTS
NEGATIVE CASH BALANCE EXPLANATIONS
For the Month Ending December 2020

Note 1: Elem Secondary School Emergency Relief

Fund 507 has a negative balance of \$398,745 and receipts to cover will post in January.

Note 2: Elem Secondary School Emergency Relief II

Fund 510 has a negative balance of \$66,592 and receipts to cover will post in January.

Note 3: IDEA PartB Special Education

Fund 516 has a negative balance of \$287,153 and receipts to cover will post in January.

Note 4: Vocation Education CarlDPerkins

Fund 524 has a negative balance of \$13,578 and receipts to cover will post in January.

Note 5: Title I School Improvement G

Fund 537 has a negative balance of \$323,330 and receipts to cover will post in January.

Note 6: Title III Limit English Proficiency

Fund 551 has a negative balance of \$9,079 and receipts to cover will post in January.

Note 7: Title I Disadvantaged Children

Fund 572 has a negative balance of \$233,821 and receipts to cover will post in January.

Note 8: IDEA Preschool Handicapped

Fund 587 has a negative balance of \$3,159 and receipts to cover will post in January.

Note 9: Improving Teacher Quality

Fund 590 has a negative balance of \$22,664 and receipts to cover will post in January.

Note 10: Miscellaneous Federal Grants

Fund 599 has a negative balance of \$1,949 and receipts to cover will post in January.

DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of December 2020

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2021	Percent Expended
OPERATING FUND						
001	General Fund	\$ 311,565,691	\$ 126,629,791	\$ 25,004,013	\$ 159,931,887	48.67%
DEBT SERVICE FUND						
002	Bond Retirement	18,500,000	14,089,348	-	4,410,652	76.16%
SPECIAL REVENUE FUNDS						
018	Principals Fund	813,054	21,736	13,942	777,377	4.39%
019	Other Grant	475,660	2,113	55,013	418,534	12.01%
034	Classroom Facilities Maintenance	2,589,634	649,140	1,054,207	886,287	65.78%
300	District Managed Student Activity	394,106	9,381	25,905	358,819	8.95%
401	Auxiliary Services NPSD	3,413,137	411,213	132,356	2,869,568	15.93%
439	Public School Preschool	976,928	244,000	672,664	60,264	93.83%
451	Data Communication for Schools	46,800	-	-	46,800	0.00%
461	Vocational Education Enhancmnt	10,778	4,212	2,879	3,687	65.79%
467	Student Wellness	6,936,713	1,930,010	1,972,011	3,034,692	56.25%
499	Miscellaneous State Grants	265,032	76,133	-	188,899	28.73%
507	Elem. Secondary School Emergency Relief (CARES)	10,238,996	3,580,045	1,292,522	5,366,429	47.59%
509	21ST Century	600,000	19,519	333,624	246,857	58.86%
510	Elem. Secondary School Emergency Relief (CARES) II	4,018,918	3,539,118	102,237	377,563	90.61%
516	IDEA PartB Special Education	7,772,489	2,177,772	334,880	5,259,837	32.33%
524	Vocation Education CarlDPerkins	1,302,890	457,434	47,767	797,689	38.78%
536	Title I School Improvement A	1,059,809	138,132	-	921,677	13.03%
537	Title I School Improvement G	5,672,196	785,048	324,214	4,562,934	19.56%
551	Titelll Limit English Proficiency	727,808	105,248	24,888	597,672	17.88%
572	Title I Disadvantaged Children	28,942,241	5,694,345	2,045,823	21,202,073	26.74%
587	IDEA Preschool Handicapped	86,682	28,408	-	58,274	32.77%
590	Improving Teacher Quality	1,653,549	311,822	21,075	1,320,652	20.13%
599	Miscellaneous Federal Grants	3,435,278	1,019,877	60,936	2,354,464	31.46%
	Special Revenue Funds	81,432,698	21,204,706	8,516,943	51,711,048	36.50%
CAPITAL PROJECTS						
003	Permanent Improvement	14,795,537	5,237,679	1,712,432	7,845,426	46.97%
ENTERPRISE FUNDS						
006	Food Service	15,701,302	2,326,234	6,846,072	6,528,996	58.42%
009	Uniform School Supplies	26,000	-	-	26,000	0.00%
013	Welcome Stadium	629,515	70,657	25,996	532,862	15.35%
	Total Enterprise Funds	16,356,817	2,396,891	6,872,068	7,087,858	56.67%
INTERNAL SERVICE						
014	Internal Services Rotary	105,000	-	-	105,000	0.00%
021	Intra District Services	8,108	-	-	8,108	0.00%
024	Self Insured Employee Benefits	27,010,419	15,395,341	40,349	11,574,729	57.15%
027	Worker's Comp Self Insured	2,636,891	249,503	74,595	2,312,793	12.29%
	Total Internal Service	29,760,418	15,644,844	114,944	14,000,630	52.96%
TRUST AND AGENCY FUNDS						
022	District Agency	16,415,000	8,046,747	-	8,368,253	49.02%
200	Student Managed Activity	399,740	15,310	17,734	366,696	8.27%
	Total Trust and Agency Funds	16,814,740	8,062,057	17,734	8,734,949	48.05%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	301,200	894	3,112	297,194	1.33%
TOTAL ALL FUNDS		\$ 489,527,099	\$ 193,266,209	\$ 42,241,246	\$ 254,019,644	48.11%