



Monthly Financial Reports

May 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, 2019 - June 30, 2020
are submitted for your review and consideration:

Hiwot Abraha
Treasurer/CFO

DAYTON PUBLIC SCHOOLS
General Fund (001)
Comparison of May 2019 To May 2020

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Increase/ (Decrease)	Notes
BEGINNING CASH BALANCE	\$78,482,015	\$ 114,566,660	\$ 36,084,645	
REVENUES:				
Local Property Taxes				
General Property Tax (Real Estate)	53,084,878	54,967,838	1,882,960	
Tangible Personal Property Tax	7,517,148	8,683,129	1,165,981	
Property Tax Allocation	7,320,326	3,629,459	(3,690,867)	
Total Property Taxes	\$ 68,353,525	\$ 67,280,426	\$ (1,073,099)	(1)
State Funding				
Unrestricted Grants-in-Aid	164,910,233	162,485,226	(2,425,007)	(2)
Restricted Grants-in-Aid	15,228,716	15,054,144	(174,572)	
Total State Funding	\$ 180,138,949	\$ 177,539,371	(2,599,578)	
Other Financing Sources				
Transfers In	14,903,789	844,462	(14,059,327)	(3)
Other Revenues	5,747,623	5,493,409	(254,214)	
	\$ 20,651,412	\$ 6,337,870	\$ (14,313,542)	
TOTAL REVENUE	\$ 269,143,886	\$ 251,157,667	\$ (17,986,219)	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	84,226,803	93,837,014	9,610,211	
Employees' Retirement/Insurance Benefits	33,371,049	35,551,611	2,180,562	
Total Salaries and Benefits	117,597,852	129,388,625	11,790,773	(4)
Purchased Services				
Lease Payments	475,174	398,867	(76,307)	
Charter Schools	49,570,844	51,482,890	1,912,046	(5)
Voucher Schools/Tuition Adjustments	14,614,852	15,369,639	754,787	(6)
Purchased Services - Other	31,767,191	40,312,859	8,545,668	(7)
Total Purchased Services	96,428,061	107,564,255	11,136,195	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	4,786,706	6,619,110	1,832,404	(8)
Capital Outlay	3,856,150	7,035,213	3,179,063	(9)
Advances Out	284,920	60,970	(223,950)	
Other Objects	5,215,481	3,813,639	(1,401,842)	
Total Supplies/Materials, Capital Outlay and Other	\$ 14,143,257	\$ 17,528,932	\$ 3,385,675	
TOTAL EXPENDITURES	\$ 228,169,170	\$ 254,481,811	\$ 26,312,642	
Excess of Rev Over (Under) Exp	40,974,716	(3,324,144)	(44,298,860)	
Ending Cash Balance	\$ 119,456,731	\$ 111,242,516	\$ (8,214,215)	
Outstanding Encumbrance	14,599,268	16,851,032	2,251,764	
Unreserved Cash Balance	\$ 104,857,463	\$ 94,391,483	\$ (10,465,980)	

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

Note 1: Total Property Taxes

Total Property Tax decreased by \$1M due to timing of Homestead Exemption receipt in 2019 compared to 2020.

Note 2: Unrestricted Grants-in-Aid

Unrestricted Grants-in-Aid decreased by \$2.4M due to the timing of a Medicaid receipt, a decrease in enrollment (district ADM reduced from 12,834 to 12,666) and the Governor reducing the State Foundation Payment by \$2M split between May and June 2020 due to the national pandemic.

Note 3: Transfers In

Transfers In decreased by \$14M due to a one-time balance transfer in Aug 2018 from Self Insurance Fund to General Fund of \$13M and other repayments to the General Fund from grants.

Note 4: Salaries and Benefits

Salaries and Benefits increased by \$11.8M due to a combination of severance/leave payouts, and salary increases.

Note 5: Charter Schools

Charter Schools increased by \$1.9M due to an increase in student FTE from 6,532 in FY19 to 6,702 in FY20.

Note 6: Voucher Schools/Tuition Adjustments

Voucher Schools increased by \$754K due to an increase in student FTE from 2,974 in FY19 to 3,042 in FY20.

Note 7: Purchased Services - Other

Other purchased services increased by \$8.5M due to increase payments for legal services, payments to CDW-Government for license renewal, GoGuardian and various other services, speech therapy services from Cumberland Therapy, Powerschool SaaS Renewal, Cincinnati Bell for the telephone upgrade, an increase in the ESC contract, and Greater Dayton RTA transportation services for DPS high schools.

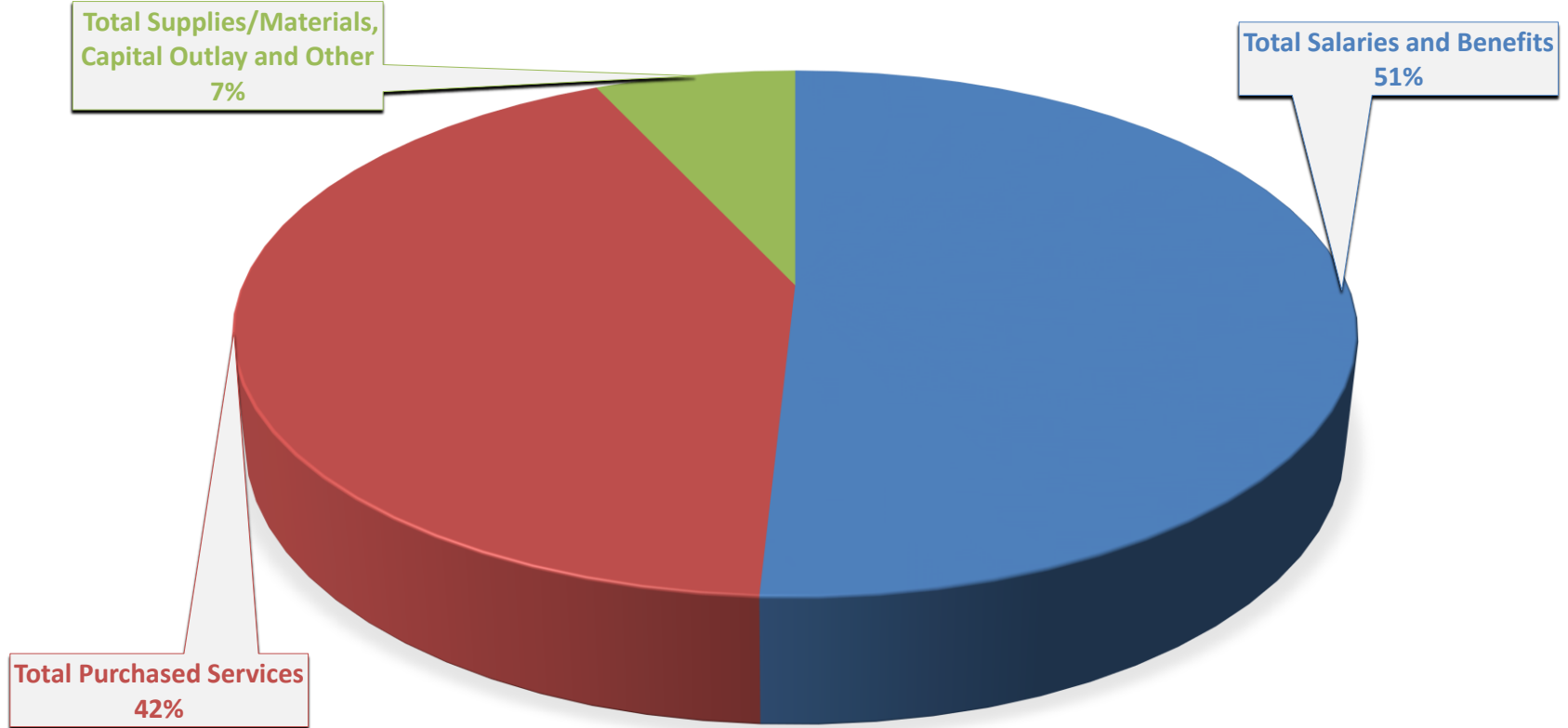
Note 8: Supplies and Materials

Supplies and Materials increased by \$1.8M due to a payment to Houghton Mifflin (Science fusion adoption), payment to Pearson Learning (Common Core) and PD.

Note 9: Capital Outlay

Capital outlay increased by \$3.1 M due to the installation of camera security systems at each school, purchase of Clevertouch Plus from Tierney Brothers, Hewlett-Packard and Cincinnati Bell for computer equipment, the purchase of 15, 72 passenger buses for 19-20 school year and the purchase of parts for operations from Ohio Machinery CO/IFS.

PERCENTAGE OF GENERAL FUND SPENDING

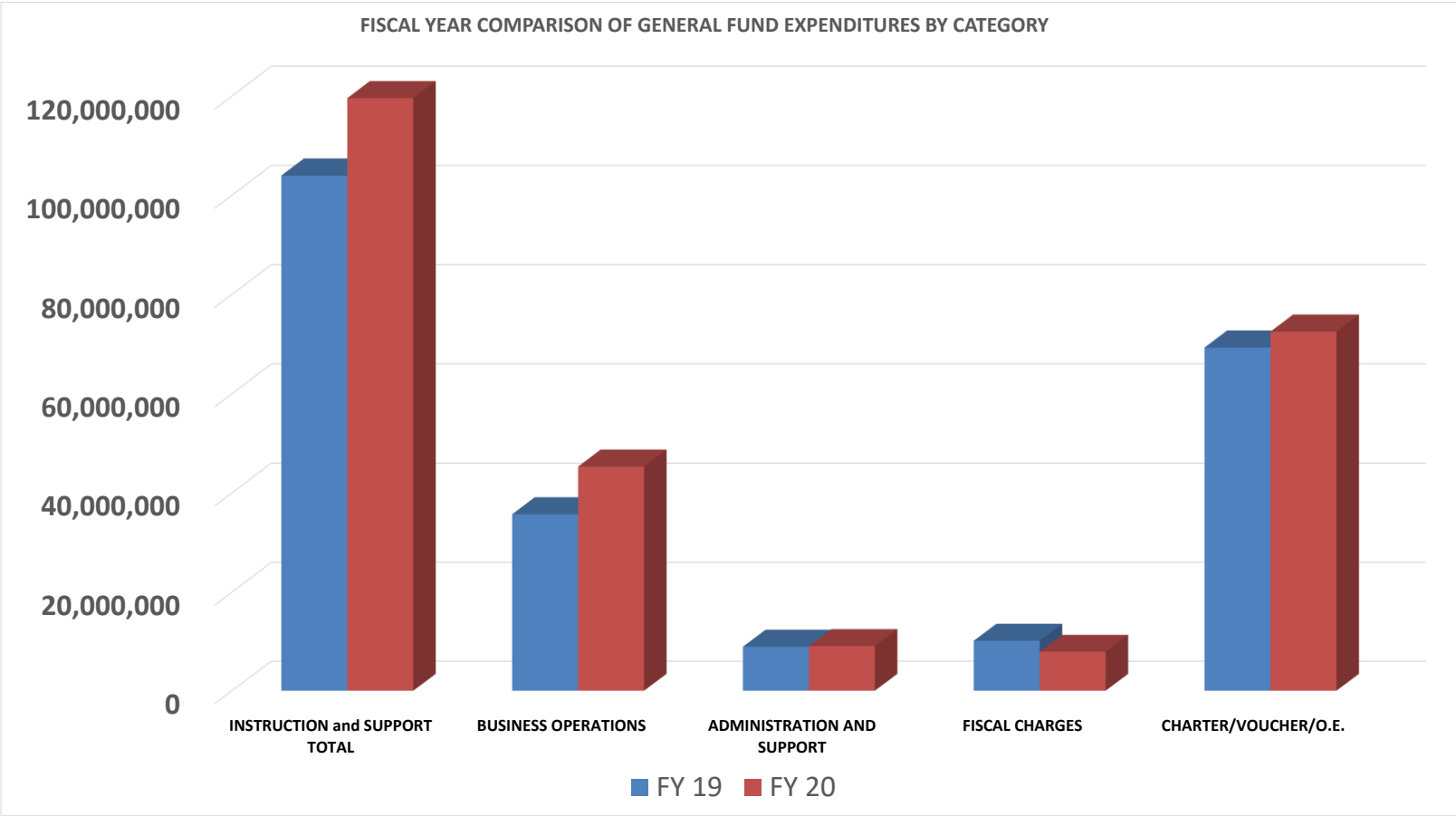


DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
As Of May 2020

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$ 6,941,502	\$ 6,697,153	\$ -	\$ 244,349	96.48%
Teachers	50,711,800	47,238,390	-	3,473,410	93.15%
School Nurses	2,608,662	2,245,589	-	363,073	86.08%
School Counselors	1,372,967	1,287,689	-	85,278	93.79%
Library Media Spec	831,379	708,878	-	122,501	85.27%
Extra Duty Pay	810,001	535,303	-	274,698	66.09%
Supplies/Materials	1,616,119	785,450	442,166	388,503	75.96%
REGULAR INSTRUCTION	64,892,430	59,498,453	442,166	4,951,811	92.37%
EXCEPTIONAL CHILDREN					
OEC Teachers	14,760,000	14,116,920	-	643,080	95.64%
Gifted Teachers	1,131,556	700,713	-	430,843	61.92%
ELL Program	2,678,602	1,931,953	22,575	724,073	72.97%
ECIP Program	2,066,707	1,919,804	-	146,903	92.89%
ECIP Para(s)	831,827	722,080	-	109,747	86.81%
Psychological Services	2,589,583	1,406,895	40,141	1,142,547	55.88%
Paraprofessionals	3,943,534	4,146,455	-	(202,921)	105.15%
Related Services	3,866,456	3,180,541	-	685,915	82.26%
PASS Required Services	10,738,093	9,081,287	-	1,656,806	84.57%
OEC Central Office	3,907,492	3,351,984	226,590	328,918	91.58%
EXCEPTIONAL CHILDREN	46,513,849	40,558,633	289,306	5,665,910	87.82%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	778,050	459,270	-	318,780	59.03%
Positive School Climate	778,645	555,546	17,725	205,374	73.62%
Clericals/Bus Mgrs	3,631,963	2,712,114	-	919,849	74.67%
Health Services	194,681	145,619	23,998	25,064	87.13%
Career Tech	3,852,784	2,834,392	44,465	973,927	74.72%
Montessori Para	778,333	818,404	-	(40,071)	105.15%
Library Media Paraprofessional	644,339	573,205	-	71,134	88.96%
In School Suspension Para	343,602	327,782	-	15,820	95.40%
Special Programs: Athletics	1,411,333	983,707	339,699	87,927	93.77%
Supplemental Athletic Contract	1,198,375	818,412	-	379,963	68.29%
SPECIAL PROGRAMS	13,612,105	10,228,451	425,887	2,957,767	78.27%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	6,877,175	4,278,243	685,025	1,913,907	72.17%
Chief of Schools	1,121,479	766,960	114,425	240,094	78.59%
Males of Color	394,943	306,858	1,645	86,440	78.11%
Grants Mgmt	222,563	170,269	1,455	50,838	77.16%
Academics	1,025,762	676,357	45,409	303,996	0.00%
Accountability	2,360,709	2,016,750	62,755	281,204	88.09%
Student Enrollment Ctr	2,234,689	1,078,888	322,107	833,693	62.69%
CHIEF ACADEMIC	14,237,320	9,294,326	1,232,821	3,710,174	73.94%
INSTRUCTION and SUPPORT	139,255,704	119,579,862	2,390,181	17,285,661	87.59%
BUSINESS OPERATIONS					
Safety/Security	4,856,525	3,870,496	725,233	260,796	94.63%
IT/Erate Support	11,995,352	8,055,177	901,138	3,039,037	74.66%
Custodial Operations	7,577,808	5,987,422	192,025	1,398,361	81.55%
Grounds/Shop	1,757,337	983,442	45,668	728,227	58.56%
Facilities	17,562,645	6,463,561	4,947,559	6,151,525	64.97%
Environmental Compliance	857,532	144,606	125,439	587,487	31.49%
Distribution Center	953,880	764,021	17,706	172,152	81.95%
Mail Center	288,784	212,322	8,790	67,671	76.57%
Transportation	22,748,139	18,825,252	2,481,399	1,441,488	93.66%
BUSINESS OPERATIONS	68,598,000	45,306,300	9,444,957	13,846,744	79.81%
ADMINISTRATION AND SUPPORT					
Board Service Fund	29,993	15,838	9,457	4,697	84.34%
Board Office/Member Pay	44,000	28,506	-	15,494	64.79%
Superintendent's Office	1,238,407	851,103	93,547	293,757	76.28%
Treasurer's Office	3,542,779	2,262,493	224,207	1,056,080	70.19%
Advances Out	1,000,000	-	-	1,000,000	0.00%
Public Relations	1,513,602	648,950	187,162	677,491	55.24%
DEA President	110,638	104,716	-	5,922	94.65%
Human Resources	7,268,066	3,845,270	2,249,026	1,173,771	83.85%
Legal	1,767,063	1,354,565	311,029	101,470	94.26%
ADMINISTRATION AND SUPPORT	16,514,548	9,111,440	3,074,427	4,328,681	73.79%
FISCAL CHARGES					
Debt, Insurance and Taxes	6,953,119	5,070,271	593,490	1,289,358	81.46%
Utilities	4,693,211	2,890,827	1,347,978	454,406	90.32%
FISCAL CHARGES	11,646,330	7,961,097	1,941,468	1,743,765	85.03%
CHARTER/VOUCHER/O.E.					
Charter/Voucher/Open Enroll	77,800,000	72,523,112	-	5,276,888	93.22%
CHARTER/VOUCHER/O.E.	77,800,000	72,523,112	-	5,276,888	93.22%
TOTAL GENERAL FUND	\$ 313,814,583	\$ 254,481,811	\$ 16,851,032	\$ 42,481,739	86.46%

DAYTON PUBLIC SCHOOLS				
General Fund Detailed Expenditure by Department				
Comparison of May 2019 To May 2020				
	FY19	FY20	Increase/	Percentage
	Expenditures	Expenditures	(Decrease)	Increase/
			(Decrease)	(Decrease)
REGULAR INSTRUCTION				
School Administration	\$ 5,800,615	\$ 6,697,153	\$ 896,538	15.46%
Teachers	41,620,603	47,238,390	5,617,787	13.50%
School Nurses	2,061,883	2,245,589	183,706	8.91%
School Counselors	1,150,125	1,287,689	137,564	11.96%
Library Media Spec	606,486	708,878	102,392	16.88%
Extra Duty Pay	584,600	535,303	(49,297)	-8.43%
Supplies/Materials	663,892	785,450	121,558	18.31%
REGULAR INSTRUCTION TOTAL	52,488,204	59,498,453	7,010,249	13.36%
EXCEPTIONAL CHILDREN				
OC Teachers	12,349,113	14,116,920	1,767,807	14.32%
Gifted Teachers	852,550	700,713	(151,837)	-17.81%
ELL Program	1,641,520	1,931,953	290,433	17.69%
ECIP Program	1,786,734	1,919,804	133,070	7.45%
ECIP Para(s)	748,290	722,080	(26,210)	-3.50%
Psychological Services	1,321,621	1,406,895	85,274	6.45%
Paraprofessionals	3,053,467	4,146,455	1,092,988	35.79%
Related Services	3,588,806	3,180,541	(408,265)	-11.38%
PASS Required Services	7,185,663	9,081,287	1,895,624	26.38%
OC Central Office	2,059,373	3,351,984	1,292,611	62.77%
EXCEPTIONAL CHILDREN	34,587,137	40,558,633	5,971,496	17.27%
SPECIAL PROGRAMS				
Stivers Adjunct Staff	592,269	459,270	(132,999)	-22.46%
Positive School Climate	277,877	555,546	277,669	99.93%
Clericals/Bus Mgrs	2,944,827	2,712,114	(232,713)	-7.90%
Health Services	124,925	145,619	20,694	16.57%
Career Tech	2,942,604	2,834,392	(108,212)	-3.68%
Montessori Para	453,043	818,404	365,361	80.65%
Library Media Paraprofessional	498,639	573,205	74,566	14.95%
In School Suspension Para	260,753	327,782	67,029	25.71%
Special Programs: Athletics	788,994	983,707	194,713	24.68%
Supplemental Athletic Contract	914,961	818,412	(96,549)	-10.55%
SPECIAL PROGRAMS	9,798,892	10,228,451	429,559	4.38%
CHIEF ACADEMIC				
Curriculum	2,847,208	4,278,243	1,431,035	50.26%
Chief of Schools	685,531	766,960	81,429	11.88%
Males of Color	270,070	306,858	36,788	13.62%
Grants Mgmt	106,438	170,269	63,831	59.97%
Academics	-	676,357	676,357	100.00%
Accountability	1,835,374	2,016,750	181,376	9.88%
Student Enrollment Ctr	1,361,544	1,078,888	(282,656)	-20.76%
CHIEF ACADEMIC	7,106,165	9,294,326	2,188,161	30.79%
INSTRUCTION and SUPPORT TOTAL				
	103,980,398	119,579,862	15,599,464	15.00%
BUSINESS OPERATIONS				
Safety/Security	2,456,886	3,870,496	1,413,610	57.54%
IT/Erate Support	6,562,431	8,055,177	1,492,746	22.75%
Custodial Operations	6,223,708	5,987,422	(236,286)	-3.80%
Grounds/Shop	1,099,705	983,442	(116,263)	-10.57%
Facilities	3,970,482	6,463,561	2,493,079	62.79%
Environmental Compliance	886	144,606	143,720	16221.21%
Distribution Center	626,172	764,021	137,849	22.01%
Mail Center	209,897	212,322	2,425	1.16%
Transportation	14,547,821	18,825,252	4,277,431	29.40%
BUSINESS OPERATIONS	35,697,988	45,306,300	9,608,312	26.92%
ADMINISTRATION AND SUPPORT				
Board Service Fund	11,891	15,838	3,947	33.20%
Board Office/Member Pay	36,679	28,506	(8,173)	-22.28%
Superintendent's Office	529,918	851,103	321,185	60.61%
Treasurer's Office	2,372,603	2,262,493	(110,110)	-4.64%
Advances Out	284,920	-	(284,920)	-100.00%
Public Relations	688,494	648,950	(39,544)	-5.74%
DEA President	96,405	104,716	8,311	8.62%
Human Resources	3,877,867	3,845,270	(32,597)	-0.84%
Legal	1,090,485	1,354,565	264,080	24.22%
ADMINISTRATION AND SUPPORT	8,989,262	9,111,440	122,178	1.36%
FISCAL CHARGES				
Debt, Insurance and Taxes	6,852,976	5,070,271	(1,782,705)	-26.01%
Utilities	3,338,207	2,890,827	(447,380)	-13.40%
FISCAL CHARGES	10,191,183	7,961,097	(2,230,086)	-21.88%
CHARTER/VOUCHER/O.E.				
Charter/Voucher/Open Enroll	69,310,339	72,523,112	3,212,773	4.64%
CHARTER/VOUCHER/O.E.	69,310,339	72,523,112	3,212,773	4.64%
TOTAL GENERAL FUND	\$ 228,169,170	\$ 254,481,811	\$ 26,312,641	11.53%

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 May 2020

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/19	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 5/31/20	Encumbrances	Unreserved CASH BALANCE 5/31/20
GENERAL FUND							
001	General Fund	\$114,566,660	\$251,157,667	\$254,481,811	\$111,242,516	\$16,851,032	\$94,391,483
DEBT SERVICE FUND							
002	Bond Retirement	7,316,961	16,774,715	\$17,076,953	7,014,723	-	7,014,723
SPECIAL REVENUE FUNDS							
018	Principals Fund	552,550	125,636	118,534	559,652	20,340	539,312
019	Other Grant	228,823	69,185	29,553	268,455	7,469	260,986
034	Classroom Facilities Maintenance	4,754,932	676,103	1,030,201	4,400,834	1,123,946	3,276,888
300	District Managed Student Activity	186,101	150,448	78,325	258,224	21,685	236,540
401	Auxiliary Services NPSD	776,663	1,780,973	1,755,920	801,716	181,506	620,209
439	Public School Preschool	196,297	586,673	855,370	(72,400) (1)	132,128	(204,528)
451	Data Communication for Schools	13,435	46,800	60,235	0	-	0
461	Vocational Education Enhancmnt	4,783	4,441	10,552	(1,327) (2)	1,018	(2,345)
467	Student Wellness	-	2,987,988	255,085	2,732,903	-	2,732,903
499	Miscellaneous State Grants	63,295	91,487	137,145	17,636	73	17,563
516	IDEA PartB Special Education	272,207	2,336,154	2,751,162	(142,802) (3)	472,486	(615,287)
524	Vocation Education CarlDPerkins	(39,879)	511,371	506,360	(34,868) (4)	205,076	(239,944)
536	Title I School Improvement A	217,732	77,658	295,390	(0)	88,422	(88,422)
537	Title I School Improvement G	182,163	1,102,204	1,327,107	(42,740) (5)	380,517	(423,257)
551	Title III Limit English Proficiency	10,217	29,326	63,094	(23,551) (6)	43,682	(67,233)
572	Title I Disadvantaged Children	855,916	8,565,797	9,730,761	(309,048) (7)	2,024,327	(2,333,375)
587	IDEA Preschool Handicapped	2,442	56,203	61,305	(2,660) (8)	-	(2,660)
590	Improving Teacher Quality	39,523	564,119	629,668	(26,025) (9)	4,221	(30,246)
599	Miscellaneous Federal Grants	(32,529)	541,759	457,111	52,119	806,902	(754,783)
	Total Special Revenue Funds	8,284,671	20,304,322	20,152,877	8,436,116	5,513,794	2,922,322
CAPITAL PROJECT							
003	Permanent Improvement	15,217,526	2,142,679	4,602,266	12,757,939	736,286	12,021,652
ENTERPRISE FUNDS							
006	Food Service	\$17,343,706	\$9,506,890	\$7,669,174	19,181,422	2,245,470	16,935,953
009	Uniform School Supplies	23,331	637	611	23,357	-	23,357
013	Welcome Stadium	271,747	310,577	278,432	303,892	29,654	274,238
	Total Enterprise Funds	\$17,638,784	\$9,818,104	\$7,948,217	19,508,671	2,275,124	\$17,233,548
INTERNAL SERVICE							
014	Internal Services Rotary	102,262	9,125	10,962	100,425	441	99,984
021	Intra District Services	8,332	-	224	8,108	-	8,108
024	Self Insured Employee Benefits	18,836,410	22,129,083	21,568,267	19,397,225	13,488	19,383,737
027	Worker's Comp Self Insured	5,443,172	3,687,879	1,492,686	7,638,365	159,240	7,479,124
	Total Internal Service	24,390,176	25,826,086	23,072,139	27,144,123	173,170	26,970,953
TRUST AND AGENCY FUNDS							
022	District Agency	884,333	14,160,635	12,542,001	2,502,967	-	2,502,967
200	Student Managed Activity	228,109	72,133	68,064	232,178	34,729	197,449
	Total Trust and Agency Funds	1,112,442	14,232,768	12,610,065	2,735,145	34,729	2,700,416
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	232,875	33,690	6,653	259,912	1,200	258,712
TOTAL ALL FUNDS		\$ 188,760,095	\$ 340,290,031	\$ 339,950,982	\$ 189,099,144	\$ 25,585,335	\$ 163,513,809

DAYTON PUBLIC SCHOOLS

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

Note 1: Public School Preschool

Fund 439 has a negative balance of \$72,400 and \$72,400 will post in June.

Note 2: Vocational Education Enhancmnt

Fund 461 has a negative balance of \$1,327 and \$1,327 will post in June.

Note 3: IDEA PartB Special Education

Fund 516 has a negative balance of \$142,802 and \$297,580 will post in June.

Note 4: Vocation Education CarlDPerkins

Fund 524 has a negative balance of \$34,868 and \$34,868 will post in June.

Note 5: Title I School Improvement G

Fund 537 has a negative balance of \$42,740 and \$87,656 will post in June.

Note 6: Title III Limit English Proficiency

Fund 551 has a negative balance of \$23,551 and \$26,865 will post in June.

Note 7: Title I Disadvantaged Children

Fund 572 has a negative balance of \$309,048 and \$821,189 will post in June.

Note 8: IDEA Preschool Handicapped

Fund 587 has a negative balance of \$2,660 and \$6,637 will post in June.

Note 9: Improving Teacher Quality

Fund 590 has a negative balance of \$26,025 and \$68,923 will post in June.

DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund As Of May 2020

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2020	Percent Expended
OPERATING FUND						
001	General Fund	\$ 312,814,582	\$ 254,481,811	\$ 16,851,032	\$ 41,481,739	86.74%
DEBT SERVICE FUND						
002	Bond Retirement	18,000,000	17,076,953	-	923,047	94.87%
SPECIAL REVENUE FUNDS						
018	Principals Fund	834,483	118,534	20,340	695,609	16.64%
019	Other Grant	432,856	29,553	7,469	395,834	8.55%
034	Classroom Facilities Maintenance	4,938,229	1,030,201	1,123,946	2,784,082	43.62%
300	District Managed Student Activity	409,854	78,325	21,685	309,845	24.40%
401	Auxiliary Services NPSD	2,643,117	1,755,920	181,506	705,690	73.30%
439	Public School Preschool	988,170	855,370	132,128	673	99.93%
451	Data Communication for Schools	60,235	60,235	-	-	100.00%
461	Vocational Education Enhancmnt	14,224	10,552	1,018	2,655	81.34%
467	Student Wellness	2,987,988	255,085	-	2,732,903	8.54%
499	Miscellaneous State Grants	196,543	137,145	73	59,325	69.82%
516	IDEA PartB Special Education	5,024,346	2,751,162	472,486	1,800,698	64.16%
524	Vocation Education CarlDPerkins	852,034	506,360	205,076	140,598	83.50%
536	Title I School Improvement A	942,890	295,390	88,422	559,078	40.71%
537	Title I School Improvement G	4,563,529	1,327,107	380,517	2,855,905	37.42%
551	TitleIII Limit English Proficiency	394,380	63,094	43,682	287,604	27.07%
572	Title I Disadvantaged Children	18,829,123	9,730,761	2,024,327	7,074,036	62.43%
587	IDEA Preschool Handicapped	76,960	61,305	-	15,655	79.66%
590	Improving Teacher Quality	1,081,149	629,668	4,221	447,261	58.63%
599	Miscellaneous Federal Grants	1,591,029	457,111	806,902	327,017	79.45%
	Special Revenue Funds	46,861,139	20,152,877	5,513,794	21,194,468	54.77%
CAPITAL PROJECTS						
003	Permanent Improvement	5,391,863	4,602,266	736,286	53,311	99.01%
ENTERPRISE FUNDS						
006	Food Service	15,676,838	7,669,174	2,245,470	5,762,194	63.24%
009	Uniform School Supplies	26,000	611	-	25,389	2.35%
013	Welcome Stadium	647,565	278,432	29,654	339,479	47.58%
	Total Enterprise Funds	16,350,403	7,948,217	2,275,124	6,127,062	62.53%
INTERNAL SERVICE						
014	Internal Services Rotary	115,000	10,962	441	103,597	9.92%
021	Intra District Services	8,331	224	-	8,107	2.69%
024	Self Insured Employee Benefits	25,030,801	21,568,267	13,488	3,449,046	86.22%
027	Worker's Comp Self Insured	2,579,459	1,492,686	159,240	927,533	64.04%
	Total Internal Service	27,733,591	23,072,139	173,170	4,488,282	83.82%
TRUST AND AGENCY FUNDS						
022	District Agency	16,355,000	12,542,001	-	3,812,999	76.69%
200	Student Managed Activity	389,559	68,064	34,729	286,766	26.39%
	Total Trust and Agency Funds	16,744,559	12,610,065	34,729	4,099,765	75.52%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	280,000	6,653	1,200	272,147	2.80%
TOTAL ALL FUNDS		\$ 444,176,137	\$ 339,950,982	\$ 25,585,335	\$ 78,639,821	82.30%