



Monthly Financial Reports

January 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 January 2019 To January 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)	26,635,291	28,779,872	2,144,581	(1)
Tangible Personal Property Tax	4,030,100	4,417,051	386,951	
Property Tax Allocation	3,690,822	3,629,459	(61,363)	
Total Property Taxes	\$ 34,766,265	\$ 36,826,382	\$ 2,060,117	
State Funding				
Unrestricted Grants-in-Aid	107,042,764	104,202,114	(2,840,650)	(2)
Restricted Grants-in-Aid	10,049,783	9,674,063	(375,720)	
Total State Funding	117,092,547	113,876,177	(3,216,370)	
Other Financing Sources				
Transfers In	13,000,000	844,462	(12,155,538)	(3)
Other Revenues	5,572,901	3,812,556	(1,760,345)	
	\$ 18,572,901	\$ 4,457,018	\$ (14,115,883)	
TOTAL REVENUE	\$ 170,431,713	\$ 155,159,577	\$ (15,272,136)	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	52,047,548	58,607,050	6,559,502	
Employees' Retirement/Insurance Benefits	21,091,945	22,513,828	1,421,883	
Total Salaries and Benefits	73,139,493	81,120,878	7,981,385	(4)
Purchased Services				
Lease Payments	321,265	230,318	(90,947)	
Charter Schools	30,923,977	32,378,258	1,454,281	(5)
Voucher Schools/Tuition Adjustments	9,024,078	9,623,668	599,590	(6)
Purchased Services - Other	18,846,460	24,201,527	5,355,067	(7)
Total Purchased Services	59,115,780	66,433,771	7,317,992	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	3,377,353	5,061,203	1,703,850	(8)
Capital Outlay	2,426,847	4,755,809	2,328,962	(9)
Advances Out	284,920	60,970	(223,950)	
Other Objects	1,918,816	1,998,302	79,486	
Total Supplies/Materials, Capital Outlay and Other	\$ 8,007,936	\$ 11,896,284	\$ 3,888,348	
TOTAL EXPENDITURES	\$ 140,263,209	\$ 159,450,933	\$ 19,187,725	
Excess of Rev Over (Under) Exp	30,168,504	(4,291,356)	(34,459,860)	
Ending Cash Balance	\$ 108,650,519	\$ 110,275,304	\$ 1,624,785	
Outstanding Encumbrance	16,445,978	23,618,249	7,172,271	
Unreserved Cash Balance	\$ 92,204,541	\$ 86,657,055	\$ (5,547,486)	

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

Note 1: General Property Tax

General Property Tax increased by \$2.1M due to the timing of the advance received in FY20 compared to FY19.

Note 2: Unrestricted Grants-in-Aid

Unrestricted Grants-in-Aid decreased by \$2.8M due to the timing of the receipt of a Medicaid payment and a decrease of enrollment. District ADM reduced from 12,783 to 12,607 in the Foundation Payment.

Note 3: Transfers In

Transfers In decreased by \$12M due to a one-time balance transfer in Aug 2018 from Self Insurance Fund to General Fund of \$13M.

Note 4: Salaries and Benefits

Salaries and Benefits increased by \$7.9M due to a combination of severance/leave payouts, and salary increases.

Note 5: Charter Schools

Charter Schools increased by \$1.4M due to an increase in student FTE from 6,605 in FY19 to 6,730 in FY20.

Note 6: Voucher Schools/Tuition Adjustments

Voucher Schools increased by \$599K due to an increase in student FTE from 2,981 in FY19 to 3,051 in FY20.

Note 7: Purchased Services - Other

Other purchased services increased by \$5.3M 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.

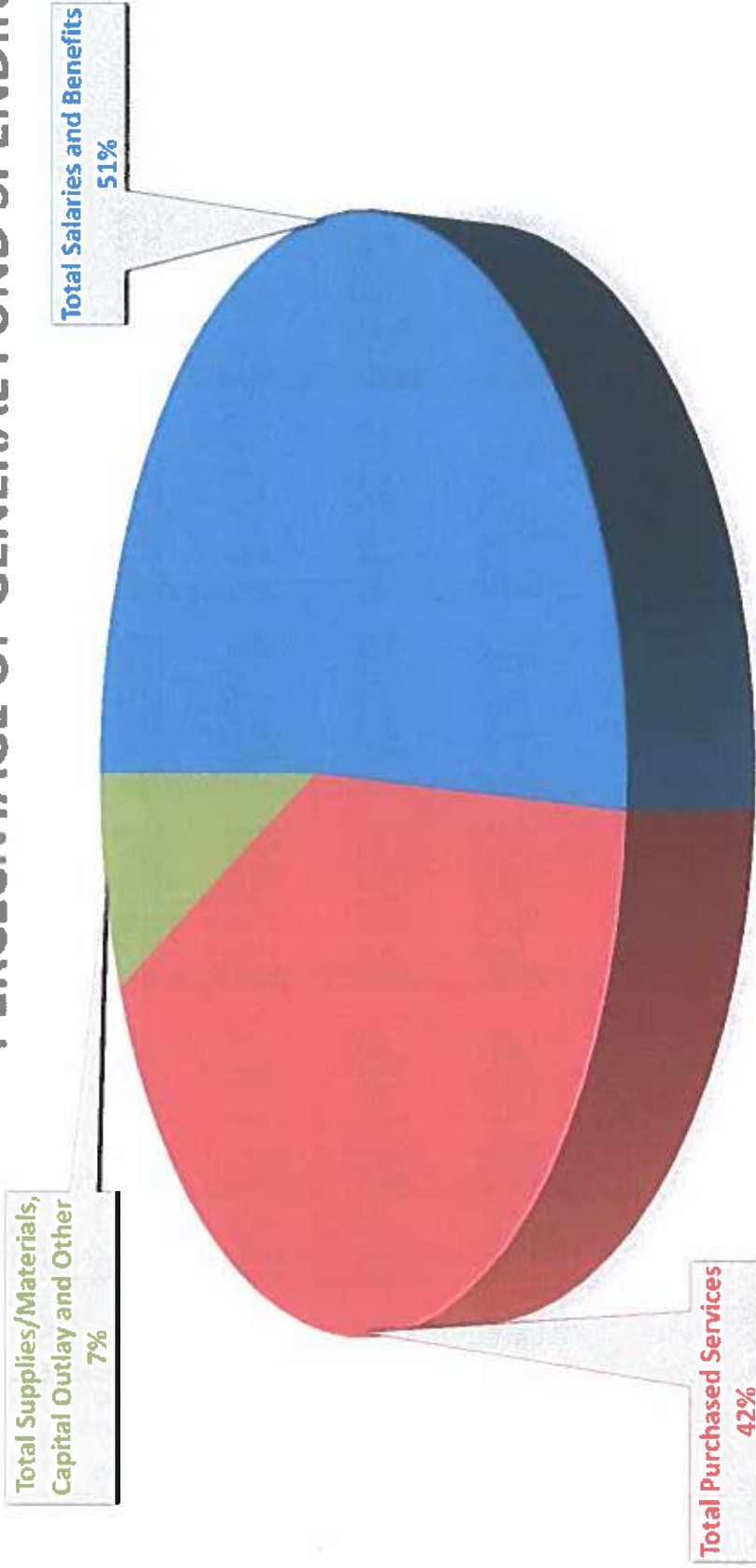
Note 8: Supplies and Materials

Supplies and Materials increased by \$1.7M 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 \$2.3M 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, and the purchase of vehicles and parts for operations. .

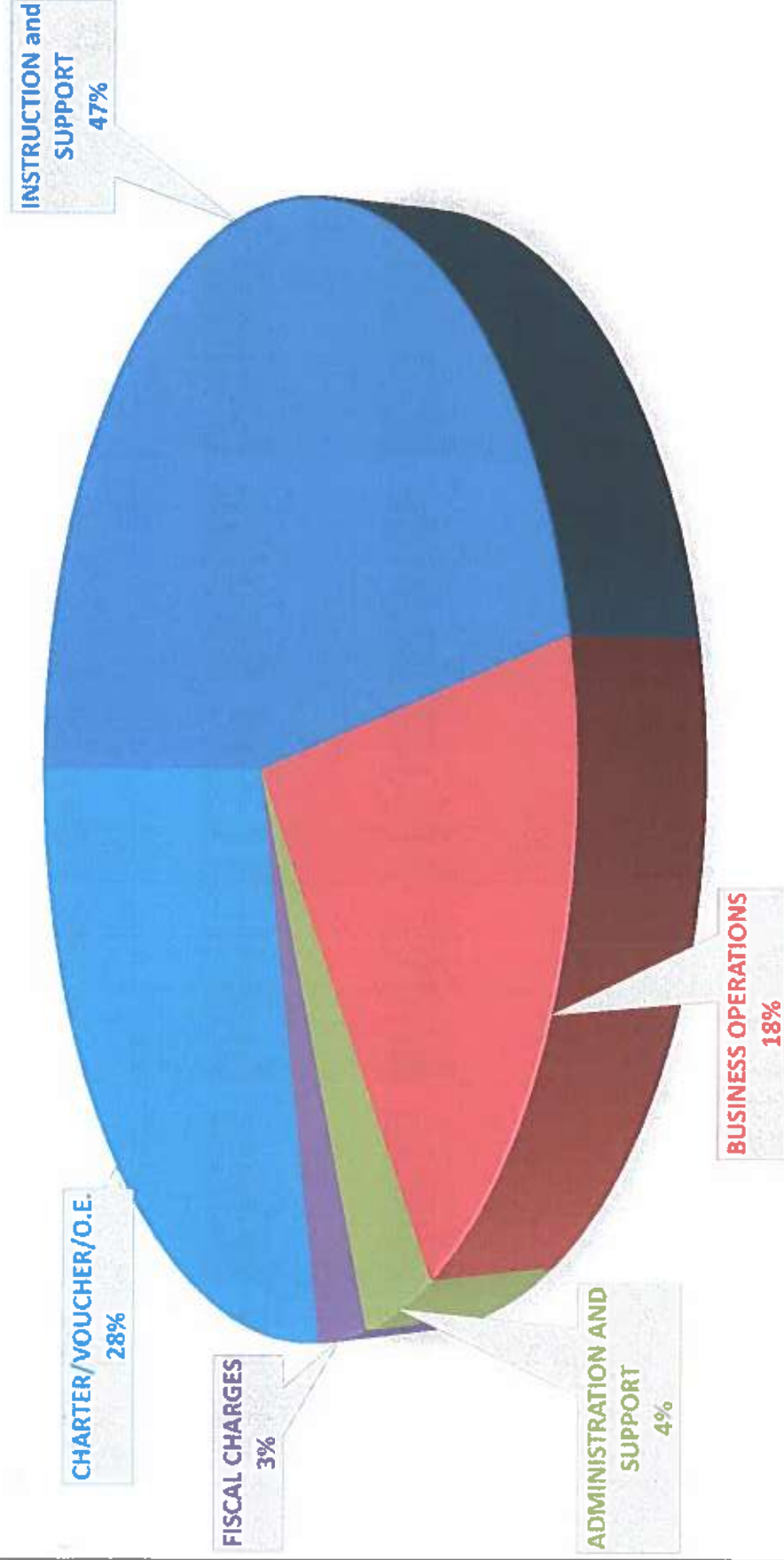
PERCECNTAGE OF GENERAL FUND SPENDING



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

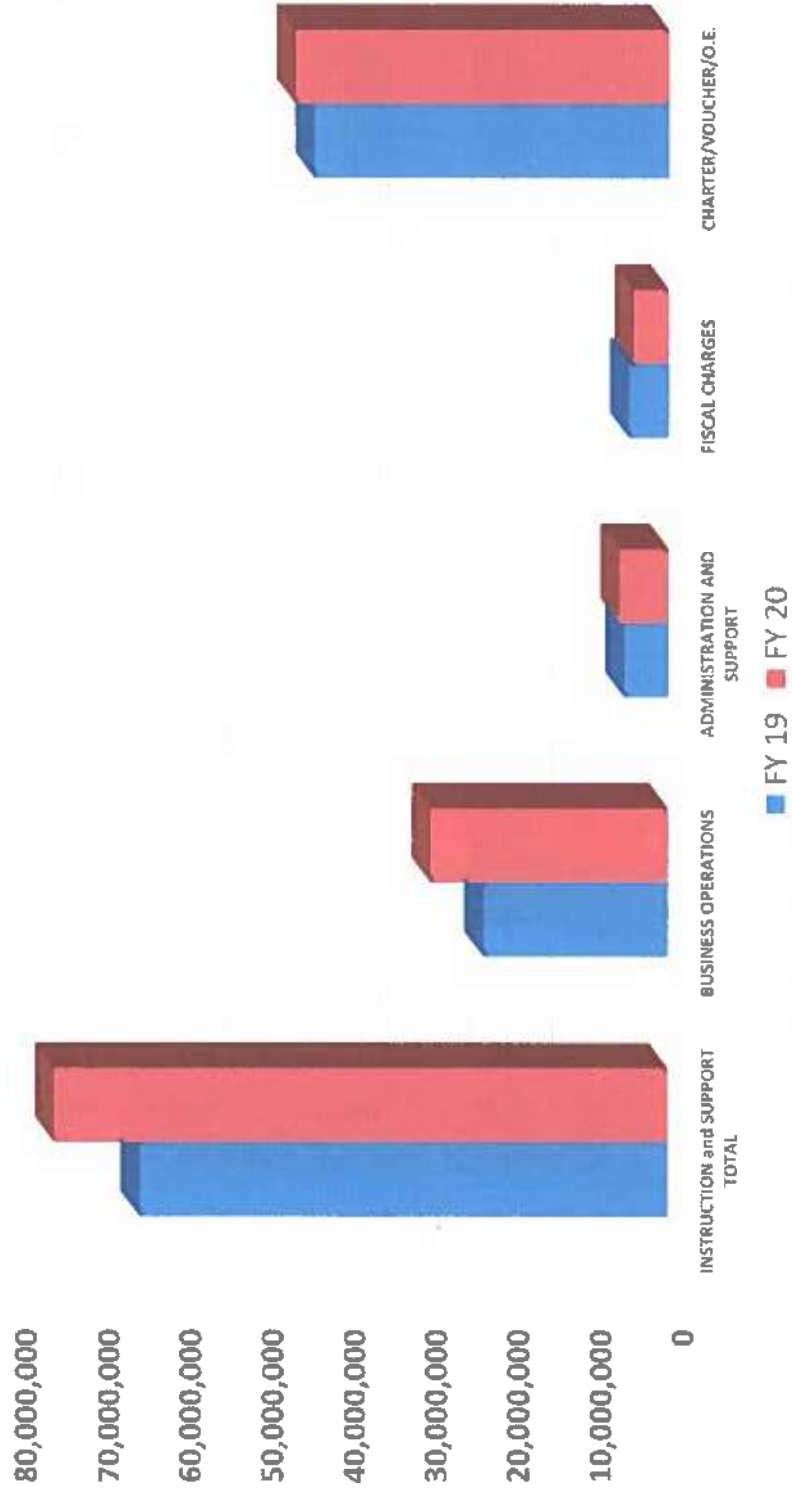
	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$ 8,941,502	\$ 4,277,831	\$ -	\$ 2,663,671	61.83%
Teachers	46,065,600	29,728,860	-	16,336,740	64.53%
School Nurses	2,608,662	1,414,346	-	1,194,316	54.22%
School Counselors	1,372,967	812,188	-	560,779	59.16%
Library Media Spec	831,379	435,558	-	395,821	52.39%
Extra Duty Pay	810,001	296,498	-	513,503	36.60%
Supplies/Materials	1,616,119	567,965	217,171	830,983	48.58%
REGULAR INSTRUCTION	60,247,430	37,531,384	217,171	22,498,895	62.66%
EXCEPTIONAL CHILDREN					
OEC Teachers	14,760,000	8,831,584	-	5,928,416	59.83%
Gifted Teachers	1,131,550	470,449	4,257	656,850	41.95%
ELL Program	2,678,602	1,198,859	31,588	1,450,155	45.86%
ECIP Program	2,008,707	1,204,049	197	862,461	58.27%
ECIP Para(s)	831,827	435,903	-	395,924	52.40%
Psychological Services	2,589,583	874,932	90,051	1,624,600	37.26%
Paraprofessionals	3,943,534	2,465,210	-	1,478,324	62.51%
Related Services	5,511,456	2,049,073	-	3,462,383	37.12%
PASS Required Services	10,738,093	4,115,716	-	6,622,377	38.33%
OEC Central Office	3,899,140	2,368,156	811,313	709,671	81.76%
EXCEPTIONAL CHILDREN	48,141,498	24,009,833	937,406	23,194,169	61.82%
SPECIAL PROGRAMS					
Sevens Adjunct Staff	778,050	321,538	-	456,512	41.33%
Positive School Climate	778,845	349,180	18,938	410,727	47.28%
Clinicals/Bus Mgrs	3,631,863	1,724,736	-	1,907,127	47.49%
Health Services	194,081	99,147	9,889	85,085	56.00%
Career Tech	3,852,784	1,773,236	224,015	1,855,532	51.84%
Montessori Para	778,333	406,559	-	371,774	52.11%
Library Media Paraprofessional	644,339	355,273	-	289,066	58.14%
In School Suspension Para	343,802	198,891	-	144,911	57.24%
Special Programs/ Athletics	1,411,333	693,836	183,355	524,142	62.88%
Supplemental Athletic Contract	1,188,375	611,815	-	576,560	51.05%
SPECIAL PROGRAMS	13,612,105	6,531,811	446,178	6,634,916	51.26%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	6,877,175	3,202,241	545,030	3,129,904	54.49%
Chief of Schools	1,121,479	484,850	187,377	449,452	59.02%
Males of Color	394,843	189,341	3,433	202,169	48.81%
Grants Mgmt	222,583	100,099	1,788	120,696	46.04%
Academics	1,025,762	444,346	58,218	523,198	0.00%
Accountability	2,380,709	1,437,818	237,386	685,525	70.96%
Student Enrollment Ctr	2,234,689	786,919	524,762	923,008	58.70%
CHIEF ACADEMIC	14,237,320	6,648,014	1,397,854	6,033,352	57.62%
INSTRUCTION and SUPPORT					
	136,238,353	74,718,322	3,158,709	58,361,322	57.16%
BUSINESS OPERATIONS					
Safety/Security	4,856,625	2,388,532	1,378,155	1,089,838	77.56%
Transportation	22,748,139	11,570,065	5,561,531	5,618,542	75.31%
IT/Erate Support	9,310,352	6,025,839	2,295,523	4,009,000	94.75%
Custodial Operations	7,577,608	3,897,104	364,095	3,316,609	56.23%
Grounds/Shop	1,757,337	700,302	72,077	984,958	43.95%
Facilities	19,062,645	3,079,601	3,147,163	12,835,881	32.86%
Environmental Compliance	2,357,532	58,741	8,000	2,292,791	2.75%
Distribution Center	853,880	481,256	66,869	405,755	57.48%
Mail Center	288,784	181,528	14,022	112,636	61.00%
BUSINESS OPERATIONS	68,913,002	28,860,967	12,908,035	27,144,899	60.61%
ADMINISTRATION AND SUPPORT					
Board Service Fund	29,993	8,483	14,897	6,813	77.29%
Board Office/Member Pay	44,000	15,547	-	28,453	35.33%
Superintendent's Office	1,238,407	838,420	168,518	412,469	58.69%
Treasurer's Office	2,542,779	1,422,147	328,776	791,856	58.66%
Advances Out	1,000,000	80,970	-	939,030	0.00%
Public Relations	1,513,602	434,972	270,701	807,929	48.62%
DEA President	110,638	67,291	-	43,347	80.82%
Human Resources	7,268,066	2,558,546	3,088,115	1,621,405	77.89%
Legal	1,417,083	843,058	449,249	124,756	91.20%
ADMINISTRATION AND SUPPORT	16,164,548	6,050,434	4,338,056	4,776,058	58.51%
FISCAL CHARGES					
Debt, Insurance and Taxes	6,953,119	2,375,903	1,099,589	3,477,627	49.98%
Utilities	4,693,211	1,959,463	2,113,860	609,888	87.00%
FISCAL CHARGES	11,646,330	4,345,366	3,213,449	4,087,515	64.90%
CHARTER/VOUCHER/O.E.					
Charter/Voucher/Open Enroll	77,800,000	45,475,844	-	32,324,156	58.45%
CHARTER/VOUCHER/O.E.	77,800,000	45,475,844	-	32,324,156	58.45%
TOTAL GENERAL FUND	\$ 309,762,233	\$ 199,440,933	\$ 23,618,249	\$ 126,693,051	59.16%

PERCENTAGE OF GENERAL FUND EXPENDITURES BY CATEGORY



DAYTON PUBLIC SCHOOLS				
General Fund Detailed Expenditure by Department				
Comparison of January 2019 To January 2020				
	FY19 Expenditures	FY20 Expenditures	Increase/ (Decrease)	Percentage Increase/ (Decrease)
REGULAR INSTRUCTION				
School Administration	\$ 3,597,535	\$ 4,277,831	\$ 680,296	18.91%
Teachers	20,032,104	29,726,980	3,694,876	14.19%
School Nurses	1,340,186	1,414,346	74,160	5.54%
School Counselors	718,206	812,188	93,982	13.09%
Library Media Spec	380,016	435,568	55,542	14.62%
Extra Duty Pay	305,561	296,496	(12,065)	-3.91%
Supplies/Materials	441,588	587,965	126,367	28.62%
REGULAR INSTRUCTION TOTAL	32,818,186	37,531,364	4,713,178	14.36%
EXCEPTIONAL CHILDREN				
OEC Teachers	7,792,320	8,631,584	1,039,264	13.34%
Gifted Teachers	544,420	470,448	(73,971)	-13.59%
ELL Program	985,443	1,196,856	211,416	21.45%
ECIP Program	1,138,114	1,204,049	67,935	5.98%
ECIP Para(s)	497,908	435,903	(62,006)	-12.45%
Psychological Services	884,647	874,932	10,285	1.19%
Paraprofessionals	1,827,472	2,465,210	637,738	34.90%
Related Services	2,272,522	2,046,073	(226,449)	-9.96%
PASS Required Services	4,181,730	4,115,718	(66,012)	-1.58%
OEC Central Office	513,445	2,369,156	1,855,711	361.42%
EXCEPTIONAL CHILDREN	20,616,021	24,009,933	3,393,912	16.48%
SPECIAL PROGRAMS				
Stivers Adjunct Staff	327,580	321,538	(6,042)	-1.84%
Positive School Climate	177,999	349,180	171,181	96.17%
Clericals/Bus Mgrs	1,885,296	1,724,736	(160,560)	-8.52%
Health Services	79,048	99,147	20,099	25.43%
Career Tech	1,783,416	1,773,236	(10,180)	-0.57%
Montessori Para	288,273	405,559	117,286	40.69%
Library Media Paraprofessional	296,973	355,273	58,300	19.63%
In School Suspension Para	148,369	196,591	48,322	32.57%
Special Programs: Athletics	497,330	693,836	196,506	39.51%
Supplemental Athletic Contract	583,181	611,815	28,634	4.91%
SPECIAL PROGRAMS	6,067,445	6,531,011	463,566	7.64%
CHIEF ACADEMIC				
Curriculum	1,901,291	3,202,241	1,300,950	68.42%
Chief of Schools	428,713	484,850	55,937	13.05%
Males of Color	171,821	189,341	17,420	10.13%
Grants Mgmt	68,623	100,698	12,176	13.75%
Academics	-	444,346	444,346	100.00%
Accountability	1,241,683	1,437,818	196,135	15.80%
Student Enrollment Ctr	947,921	786,919	(161,002)	-16.98%
CHIEF ACADEMIC	4,780,052	6,646,014	1,865,962	39.04%
INSTRUCTION and SUPPORT TOTAL	64,281,704	74,118,322	10,436,618	16.24%
BUSINESS OPERATIONS				
Safety/Security	1,521,462	2,388,632	867,070	56.99%
Transportation	8,513,984	11,570,066	3,056,082	35.89%
IT/Erate Support	4,687,744	6,525,838	1,838,095	39.21%
Custodial Operations	3,940,152	3,697,104	(243,048)	-6.19%
Grounds/Shop	682,604	700,302	17,698	2.59%
Facilities	2,515,429	3,078,801	564,172	22.43%
Environmental Compliance	876	56,741	55,865	6377.28%
Distribution Center	407,624	481,268	73,632	18.08%
Mail Center	156,885	161,528	4,641	2.96%
BUSINESS OPERATIONS	22,426,760	28,660,967	6,434,207	28.69%
ADMINISTRATION AND SUPPORT				
Board Service Fund	5,942	8,483	2,541	42.78%
Board Office/Member Pay	28,324	15,547	(12,777)	-45.11%
Superintendent's Office	375,628	639,420	263,592	70.14%
Treasurer's Office	1,557,313	1,422,147	(135,166)	-8.68%
Advances Out	284,920	60,970	(223,950)	-78.60%
Public Relations	428,471	434,972	6,501	1.52%
DEA President	60,058	87,291	7,233	12.04%
Human Resources	2,079,560	2,558,546	478,986	23.03%
Legal	628,384	843,058	214,674	34.16%
ADMINISTRATION AND SUPPORT	5,448,800	6,050,434	601,634	11.04%
FISCAL CHARGES				
Debt, Insurance and Taxes	2,677,894	2,375,903	(301,791)	-11.27%
Utilities	2,284,383	1,969,463	(294,920)	-13.02%
FISCAL CHARGES	4,942,077	4,345,366	(596,711)	-12.07%
CHARTER/VOUCHER/O.E.				
Charter/Voucher/Open Enroll	43,163,888	45,475,844	2,311,976	5.36%
CHARTER/VOUCHER/O.E.	43,163,888	45,475,844	2,311,976	5.36%
TOTAL GENERAL FUND	\$ 140,263,209	\$ 159,450,933	\$ 19,187,724	13.68%

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 January 2020

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/19	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 1/31/20	Encumbrances	Unreserved CASH BALANCE 1/31/20
GENERAL FUND							
001	General Fund	\$114,566,660	\$155,159,577	\$159,450,933	\$110,275,304	\$23,618,249	\$86,667,055
DEBT SERVICE FUND							
002	Bond Retirement	7,316,961	9,283,567	\$13,879,000	2,721,828	-	2,721,828
SPECIAL REVENUE FUNDS							
018	Principals Fund	552,550	104,973	81,457	576,066	50,472	525,594
019	Other Grant	228,823	32,271	15,192	245,902	6,809	239,093
034	Classroom Facilities Maintenance	4,754,932	376,869	838,548	4,293,253	922,701	3,370,552
300	District Managed Student Activity	186,101	118,815	56,263	246,653	33,257	213,396
401	Auxiliary Services NPSD	776,663	882,391	1,304,681	354,373	37,181	317,192
439	Public School Preschool	196,297	165,873	362,170	-	625,328	(625,328)
451	Data Communication for Schools	13,435	23,400	13,435	23,400	-	23,400
461	Vocational Education Enhancmnt	4,783	4,441	9,224	-	250	(250)
467	Student Wellness	-	1,489,269	180,085	1,309,184	-	1,309,184
489	Miscellaneous State Grants	63,295	77,493	118,021	24,767	16,361	8,406
516	IDEA PartB Special Education	272,207	1,361,863	1,770,899	(137,029) (1)	240,970	(377,999)
524	Vocation Education CarlDParkins	(39,879)	368,244	341,435	(13,070) (2)	224,951	(238,021)
538	Title I School Improvement A	217,732	77,658	295,390	-	-	-
537	Title I School Improvement G	182,163	661,845	875,051	(31,043) (3)	462,228	(493,271)
551	TitleIII Limit English Proficiency	10,217	18,642	28,703	156	3,088	(2,932)
572	Title I Disadvantaged Children	855,916	5,292,477	6,445,267	(296,874) (4)	1,994,891	(2,291,765)
587	IDEA Preschool Handicapped	2,442	33,438	39,630	(3,750) (5)	-	(3,750)
590	Improving Teacher Quality	39,523	329,304	418,497	(49,670) (6)	49,34	(54,604)
599	Miscellaneous Federal Grants	(32,529)	421,240	338,919	49,792	110,105	(60,313)
	Total Special Revenue Funds	8,284,871	11,840,306	13,632,887	6,582,110	4,733,526	1,858,584
CAPITAL PROJECT							
003	Permanent Improvement	15,217,528	1,728,782	4,285,801	12,647,477	432,938	12,214,539
ENTERPRISE FUNDS							
006	Food Service	\$17,343,706	\$5,093,903	\$5,007,797	17,429,812	4,280,500	13,149,312
009	Uniform School Supplies	23,331	374	611	23,094	-	23,094
013	Welcome Stadium	271,747	181,449	186,952	266,214	80,087	186,127
	Total Enterprise Funds	\$17,638,784	\$5,275,726	\$5,195,390	\$17,719,120	4,360,587	\$13,358,633
INTERNAL SERVICE							
014	Internal Services Rotary	102,262	7,444	10,939	98,767	1,351	97,416
021	Intra District Services	8,332	-	224	8,108	-	8,108
024	Self Insured Employee Benefits	18,836,410	13,393,453	14,795,202	17,434,661	61,005	17,373,656
027	Worker's Comp Self Insured	5,443,172	1,819,512	130,423	7,132,261	273,644	6,858,617
	Total Internal Service	24,380,176	15,220,409	14,938,788	24,673,797	336,000	24,337,797
TRUST AND AGENCY FUNDS							
022	District Agency	884,333	8,935,194	7,173,315	2,646,212	-	2,646,212
200	Student Managed Activity	228,109	58,145	47,677	238,677	28,954	209,723
	Total Trust and Agency Funds	1,112,442	8,993,339	7,220,992	2,884,889	28,954	2,855,936
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	232,875	33,690	5,514	261,051	155	260,896
TOTAL ALL FUNDS		\$ 188,760,095	\$ 207,532,386	\$ 218,517,185	\$ 177,775,278	\$ 33,510,409	\$ 144,264,867

DAYTON PUBLIC SCHOOLS

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

Note 1: IDEA PartB Special Education

Fund 516 has a negative balance of \$137K. \$137K will be posted in February.

Note 2: Vocation Education CarlDPerkins

Fund 524 has a negative balance of \$13K. \$13K will be posted in February.

Note 3: Title I School Improvement G

Fund 537 has a negative balance of \$31K. \$31K will be posted in February.

Note 4: Title I Disadvantaged Children

Fund 572 has a negative balance of \$296K. \$296K will be posted in February.

Note 5: IDEA Preschool Handicapped

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

Note 6: Improving Teacher Quality

Fund 590 has a negative balance of \$49K. \$49K will be posted in February.

DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of January 2020

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget In FY2020	Percent Expended
OPERATING FUND						
001	General Fund	\$ 309,762,233	\$ 159,450,933	\$ 23,618,249	\$ 126,693,051	59.10%
DEBT SERVICE FUND						
002	Bond Retirement	18,000,000	13,079,000	-	4,121,000	77.11%
SPECIAL REVENUE FUNDS						
018	Principals Fund	834,483	81,457	50,472	702,554	15.61%
019	Other Grants	432,856	15,192	6,809	410,855	5.08%
034	Classroom Facilities Maintenance	4,938,229	638,548	922,701	3,176,980	35.67%
300	District Managed Student Activity	409,854	58,283	33,257	318,334	22.33%
401	Auxiliary Services NPSD	2,643,117	1,304,681	37,181	1,301,255	50.77%
439	Public School Preschool	1,308,170	362,170	625,328	320,672	75.49%
451	Data Communication for Schools	60,236	13,435	-	46,800	22.30%
461	Vocational Education Enhancement	14,224	9,224	250	4,750	66.61%
467	Student Wellness	2,985,520	180,085	-	2,805,435	6.03%
489	Miscellaneous State Grants	197,825	116,021	16,361	65,443	68.92%
516	IDEA Part B Special Education	6,030,280	1,770,899	240,970	3,018,411	40.00%
524	Vocational Education Carlisle Perkins	852,034	341,435	224,951	285,648	66.47%
536	Title I School Improvement A	942,890	295,390	-	647,500	31.33%
537	Title I School Improvement G	2,887,788	875,051	482,228	1,530,510	46.31%
551	Title III Limit English Proficiency	389,795	28,703	3,088	358,004	8.16%
572	Title I Disadvantaged Children	18,501,626	6,445,267	1,994,891	10,061,468	45.62%
587	IDEA Preschool Handicapped	77,036	39,630	-	37,406	51.44%
590	Improving Teacher Quality	1,071,523	418,497	4,934	648,092	39.52%
599	Miscellaneous Federal Grants	1,582,909	338,919	110,105	1,133,885	28.37%
	Special Revenue Funds	45,160,395	13,532,867	4,733,526	26,894,002	40.48%
CAPITAL PROJECTS						
003	Permanent Improvement	5,381,863	4,295,801	432,938	653,124	87.70%
ENTERPRISE FUNDS						
006	Food Service	15,676,838	5,007,797	4,280,500	6,388,541	59.25%
009	Uniform School Supplies	26,000	811	-	25,389	2.35%
013	Welcome Stadium	647,585	186,982	80,087	380,496	41.24%
	Total Enterprise Funds	16,350,403	5,195,390	4,360,587	6,794,426	58.44%
INTERNAL SERVICE						
014	Internal Services Rotary	115,000	10,939	1,351	102,710	10.69%
021	Intra District Services	8,331	224	-	8,107	2.69%
024	Self Insured Employee Benefits	22,030,801	14,785,202	81,005	7,174,594	67.43%
027	Worker's Comp Self Insured	2,579,459	130,423	273,644	2,175,392	15.66%
	Total Internal Service	24,733,591	14,936,788	336,000	9,460,803	61.75%
TRUST AND AGENCY FUNDS						
022	District Agency	16,355,000	7,173,315	-	9,181,685	43.88%
200	Student Managed Activity	389,559	47,577	28,954	313,028	19.65%
	Total Trust and Agency Funds	16,744,559	7,220,892	28,954	9,494,713	43.30%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	280,000	5,614	155	274,331	2.02%
TOTAL ALL FUNDS		\$ 436,423,044	\$ 218,517,185	\$ 33,510,409	\$ 184,395,450	57.75%