



# Monthly Financial Reports

## January 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, 2018 - June 30, 2019  
are submitted for your review and consideration:

Hiwot Abraha  
Treasurer/CFO

**DAYTON PUBLIC SCHOOLS**  
**General Fund (001)**  
**Comparison of January 2018 To January 2019**

	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	\$49,228,623	\$ 78,482,015	\$ 29,253,392	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	29,416,824	26,635,291	(2,781,533)	(1)
Tangible Personal Property Tax	2,214,170	4,030,100	1,815,930	(1)
Property Tax Allocation	3,894,275	3,690,822	(203,453)	
Payments in Lieu of Taxes	921,316	410,052	(511,264)	
<b>Total Property Taxes</b>	<b>\$ 36,446,585</b>	<b>\$ 34,766,265</b>	<b>\$ (1,680,320)</b>	
<b>State Funding</b>				
Unrestricted Grants-in-Aid	102,269,562	107,042,764	4,773,202	(2)
Restricted Grants-in-Aid	9,756,059	10,049,783	293,724	
<b>Total State Funding</b>	<b>112,025,621</b>	<b>117,092,547</b>	<b>5,066,926</b>	
<b>Other Financing Sources</b>				
Transfers In	2,416,145	13,000,000	10,583,855	
Other Revenues	3,644,914	5,572,901	1,927,987	
<b>Total other financing sources</b>	<b>\$ 6,061,059</b>	<b>\$ 18,572,901</b>	<b>\$ 12,511,842</b>	(3)
<b>TOTAL REVENUE</b>	<b>\$ 154,533,265</b>	<b>\$ 170,431,713</b>	<b>\$ 15,898,448</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	50,217,018	52,047,548	1,830,530	
Employees' Retirement/Insurance Benefits	20,572,284	21,091,945	519,661	
<b>Total Salaries and Benefits</b>	<b>70,789,302</b>	<b>73,139,493</b>	<b>2,350,191</b>	(4)
<b>Purchased Services</b>				
Lease Payments	426,216	321,265	(104,951)	
Charter Schools	31,959,925	30,923,977	(1,035,948)	(5)
Voucher Schools/Tuition Adjustments	8,365,933	9,024,078	658,145	(6)
Purchased Services - Other	18,587,468	18,846,460	258,992	
<b>Total Purchased Services</b>	<b>59,339,542</b>	<b>59,115,780</b>	<b>(223,761)</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	3,817,275	3,377,353	(439,922)	(7)
Capital Outlay	638,126	2,426,847	1,788,721	(8)
Advances Out	35,000	284,920	249,920	
Other Objects	1,170,442	1,918,816	748,374	(9)
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 5,660,843</b>	<b>\$ 8,007,936</b>	<b>\$ 2,347,093</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 135,789,687</b>	<b>\$ 140,263,209</b>	<b>\$ 4,473,523</b>	
<b>Excess of Rev Over (Under) Exp</b>	18,743,578	30,168,504	11,424,926	
<b>Ending Cash Balance</b>	<b>\$ 67,972,201</b>	<b>\$ 108,650,519</b>	<b>\$ 40,678,318</b>	
Outstanding Encumbrance	10,434,153	16,445,978	6,011,825	
<b>Unreserved Cash Balance</b>	<b>\$ 57,538,048</b>	<b>\$ 92,204,541</b>	<b>\$ 34,666,493</b>	

**EXPLANATIONS OF SIGNIFICANT VARIANCES**  
**COMPARING FISCAL YEAR 2018 ACTUALS TO FISCAL YEAR 2019 ACTUALS**  
**For the Month Ending January 2019**

**Note 1: Total Property Tax**

The decrease of \$2.7M in Real Estate and the increase of 1.8M in Tangible Personal Property Tax is due to the change in the allocation and the timing of posting of advances in FY18.

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

Unrestricted Grants-in-Aid increased by \$4.8M because of an increase in the Opportunity Grant of 3% and an increase of 7% in Targeted Assistance from the Foundation Payment. \$1.6M was also received for Medicaid services provided.

**Note 3: Other Revenues**

Other Revenues increased by \$12.5M. This is due to the timing of Indirect Cost reimbursement from grant funds and a transfer of \$13M from fund 024 (Self Insured Employee Benefits)

**Note 4: Total Salaries and Benefits**

Salaries and Benefits increased by \$2.3 million because of rate increases in FY19.

**Note 5: Charter Schools**

Charter Schools decreased by \$1 Million. The student FTE decreased from 6,782 in FY18 to 6,646 in FY19.

**Note 6: Voucher Schools/Tuition Adjustments**

Voucher Schools increased by \$650K. This is because of an increase of 195 in the student FTE for scholarships.

**Note 7: Supplies and Materials**

Supplies decreased by \$439K largely due to a payment of \$506K to Houghton Mifflin for Science fusion adoption and a variety of high school materials in FY18.

**Note 8: Capital Outlay**

Capital Outlay increase because of the purchase of Chromebooks and buses.

**Note 9: Other Objects**

Other Objects increased by 685K is due to the payment of \$374K in tax collection fees, 82K for real estate taxes, and \$270K in delinquent taxes.

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

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$ 6,923,363	\$ 3,597,535	\$ -	\$ 3,325,828	51.96%
Teachers	48,945,800	26,032,104	-	22,913,696	53.19%
School Nurses	2,483,079	1,340,166	-	1,142,913	53.97%
School Counselors	1,470,265	718,206	-	752,059	48.85%
Library Media Spec	852,364	380,016	-	472,348	44.58%
Extra Duty Pay	789,750	308,561	-	481,189	39.07%
Supplies/Materials	1,150,677	441,598	180,911	528,168	54.10%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>62,615,298</b>	<b>32,818,186</b>	<b>180,911</b>	<b>29,616,201</b>	<b>52.70%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	16,636,053	7,792,320	-	8,843,733	46.84%
Gifted Teachers	1,104,501	544,420	9,453	550,628	50.15%
ELL Program	2,105,543	985,443	15,617	1,104,483	47.54%
ECIP Program	2,437,488	1,136,114	-	1,301,374	46.61%
ECIP Para(s)	1,056,985	497,908	-	559,077	47.11%
Psychological Services	1,897,407	864,647	4,070	1,028,690	45.78%
Paraprofessionals	3,753,587	1,827,472	-	1,926,115	48.69%
Related Services	4,345,975	2,272,522	-	2,073,453	52.29%
Purchased Required Services	1,572,483	805,140	464,335	303,008	80.73%
PASS Required Services	9,000,000	3,376,590	-	5,623,410	37.52%
OEC Central Office	608,161	170,065	-	438,096	27.96%
OEC Central Office - Non Personnel total	743,880	343,380	246,869	153,631	79.35%
<b>EXCEPTIONAL CHILDREN</b>	<b>45,262,063</b>	<b>20,616,021</b>	<b>740,344</b>	<b>23,905,698</b>	<b>47.18%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	702,000	327,580	-	374,420	46.66%
Positive School Climate	681,656	177,999	21,024	482,633	29.20%
Clericals/Bus Mgrs	3,670,267	1,885,296	-	1,784,971	51.37%
Health Services	193,287	79,048	10,642	103,597	46.40%
Career Tech	3,833,823	1,783,416	139,948	1,910,459	50.17%
Montessori Para	751,537	288,273	-	463,264	38.36%
Library Media Paraprofessional	667,284	296,973	-	370,311	44.50%
In School Suspension Para	353,268	148,369	-	204,899	42.00%
Special Programs: Athletics	1,018,480	497,330	126,134	395,016	61.22%
Supplemental Athletic Contract	1,170,000	583,161	-	586,839	49.84%
<b>SPECIAL PROGRAMS</b>	<b>13,041,602</b>	<b>6,067,445</b>	<b>297,748</b>	<b>6,676,409</b>	<b>48.81%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	6,894,784	1,901,291	376,599	4,616,894	33.04%
Chief of Schools	883,195	428,713	128,925	325,557	63.14%
Males of Color	318,195	171,921	-	146,274	54.03%
Grants Mgmt	186,912	88,523	-	98,389	47.36%
Chief Academic Office	-	-	-	-	0.00%
Accountability	2,196,818	1,241,683	197,091	758,044	65.49%
Student Enrollment Ctr	1,781,175	947,921	482,686	350,568	80.32%
<b>CHIEF ACADEMIC</b>	<b>12,261,078</b>	<b>4,780,052</b>	<b>1,185,301</b>	<b>6,295,725</b>	<b>48.65%</b>
<b>INSTRUCTION TOTAL</b>	<b>133,180,042</b>	<b>64,281,704</b>	<b>2,404,304</b>	<b>66,494,034</b>	<b>50.07%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Tuancy	4,406,387	1,521,462	1,230,738	1,654,187	62.46%
IT/Erate Support	11,761,969	4,687,744	2,660,753	4,413,472	62.48%
Custodial Operations	7,625,164	3,940,152	389,733	3,295,279	56.78%
Grounds/Shop	1,318,924	682,604	49,814	586,506	55.53%
Facilities	5,527,364	2,515,429	677,924	2,334,011	57.77%
Environmental Compliance	60,230	876	168	59,186	1.73%
Distribution Center	785,019	407,624	6,010	371,385	52.69%
Mail Center	437,206	156,885	24,209	256,112	41.42%
<b>BUSINESS OPERATIONS</b>	<b>31,922,263</b>	<b>13,912,776</b>	<b>5,039,349</b>	<b>12,970,138</b>	<b>59.37%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board of Education Office	26,750	5,942	5,000	15,808	40.90%
Internal Auditor	169,219	28,324	-	140,895	16.74%
Superintendent's Office	795,787	375,628	34,347	385,812	51.54%
Treasurer's Office	3,507,582	1,557,313	336,221	1,614,048	53.98%
Advances Out	825,000	284,920	-	540,080	34.54%
Public Relations	1,260,551	428,471	220,739	611,341	51.50%
Human Resources	5,147,195	2,079,580	1,987,571	1,080,064	79.02%
Legal	1,371,834	628,384	645,725	97,725	92.88%
<b>ADMINISTRATION AND SUPPORT</b>	<b>13,103,917</b>	<b>5,388,742</b>	<b>3,229,603</b>	<b>4,485,572</b>	<b>65.77%</b>
<b>DISTRICT FIXED COSTS</b>					
DEA President	107,291	60,058	-	47,233	55.98%
Debt, Insurance and Taxes	6,015,059	2,677,694	847,488	2,489,877	58.61%
Transportation	18,016,970	8,513,984	2,893,813	6,609,173	63.32%
Utilities	4,446,260	2,264,383	2,031,421	150,456	96.62%
<b>DISTRICT FIXED COSTS</b>	<b>28,585,580</b>	<b>13,516,119</b>	<b>5,772,722</b>	<b>9,296,739</b>	<b>67.48%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	78,238,429	43,163,868	-	35,074,561	55.17%
<b>CHARTER/VOUCHER/O.E.</b>	<b>78,238,429</b>	<b>43,163,868</b>	<b>-</b>	<b>35,074,561</b>	<b>55.17%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 285,030,231</b>	<b>\$ 140,263,209</b>	<b>\$ 16,445,978</b>	<b>\$ 128,321,044</b>	<b>54.99%</b>

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

	FY18 Expenditures	FY19 Expenditures	Increase/ (Decrease)	Percentage Increase/ (Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 3,521,352	\$ 3,597,535	\$ 76,183	2.16%
Teachers	25,848,267	26,032,104	183,837	0.71%
School Nurses	1,332,520	1,340,166	7,646	0.57%
School Counselors	552,763	718,206	165,443	29.93%
Library Media Spec	285,016	380,016	95,000	33.33%
Extra Duty Pay	311,307	308,561	(2,746)	-0.88%
Supplies/Materials	378,657	441,598	62,941	16.62%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>32,229,882</b>	<b>32,818,186</b>	<b>588,304</b>	<b>1.83%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	8,436,852	7,792,320	(644,532)	-7.64%
Gifted Teachers	536,910	544,420	7,510	1.40%
ELL Program	795,419	985,443	190,024	23.89%
ECIP Program	1,018,055	1,138,114	118,059	11.60%
ECIP Para(s)	622,171	497,908	(124,263)	-19.97%
Psychological Services	801,248	864,647	63,399	7.91%
Paraprofessionals	1,588,811	1,827,472	238,661	15.02%
Related Services	2,270,184	2,272,522	2,338	0.10%
Purchased Required Services	689,813	805,140	115,327	16.72%
PASS Required Services	3,784,012	3,376,590	(407,422)	-10.77%
OEC Central Office	236,427	170,065	(66,362)	-28.07%
OEC Central Office - Non Personnel total	201,343	343,380	142,037	70.54%
<b>EXCEPTIONAL CHILDREN</b>	<b>20,981,245</b>	<b>20,616,021</b>	<b>(365,224)</b>	<b>-1.74%</b>
<b>SPECIAL PROGRAMS</b>				
Stivers Adjunct Staff	338,583	327,580	(10,983)	-3.24%
Positive School Climate	301,408	177,999	(123,409)	-40.94%
Clericals/Bus Mgrs	1,962,617	1,885,296	(77,321)	-3.94%
Health Services	77,400	79,048	1,648	2.13%
Career Tech	1,753,178	1,783,416	30,238	1.72%
Montessori Para	387,407	288,273	(99,134)	-25.59%
Library Media Paraprofessional	-	296,973	296,973	N/A
In School Suspension Para	-	148,369	148,369	N/A
Special Programs: Athletics	434,471	497,330	62,859	14.47%
Supplemental Athletic Contract	575,993	583,161	7,168	1.24%
<b>SPECIAL PROGRAMS</b>	<b>5,831,037</b>	<b>6,087,445</b>	<b>236,408</b>	<b>4.05%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	2,305,580	1,901,291	(404,289)	-17.54%
Chief of Schools South	235,112	-	(235,112)	-100.00%
Chief of Schools (formerly North)	271,838	428,713	157,075	57.83%
Males of Color	151,159	171,921	20,762	13.74%
Grants Mgmt	80,932	88,523	7,591	9.38%
Chief Academic Office	22,911	-	(22,911)	100.00%
Accountability	797,362	1,241,683	444,321	55.72%
Student Enrollment Ctr	743,827	947,921	204,094	27.44%
<b>CHIEF ACADEMIC</b>	<b>4,608,521</b>	<b>4,780,052</b>	<b>171,531</b>	<b>3.72%</b>
<b>INSTRUCTION TOTAL</b>				
	<b>63,650,685</b>	<b>64,281,704</b>	<b>631,019</b>	<b>0.99%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Truancy	1,300,413	1,521,462	221,049	17.00%
IT/Erate Support	3,179,325	4,687,744	1,508,419	47.44%
Custodial Operations	3,843,336	3,940,152	96,816	2.52%
Grounds/Shop	710,199	682,604	(27,595)	-3.89%
Facilities	2,573,751	2,515,429	(58,322)	-2.27%
Environmental Compliance	20	876	856	N/A
Distribution Center	388,474	407,624	39,150	10.62%
Mail Center	190,000	156,885	(33,115)	-17.43%
<b>BUSINESS OPERATIONS</b>	<b>12,165,518</b>	<b>13,912,776</b>	<b>1,747,258</b>	<b>14.36%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board of Education Office	5,450	5,942	492	N/A
Internal Auditor	164,774	28,324	(136,450)	-82.81%
Superintendent's Office	535,714	375,828	(159,886)	-29.85%
Treasurer's Office	1,480,988	1,557,313	76,325	5.15%
Advances Out	35,000	284,920	249,920	714.06%
Public Relations	374,969	428,471	53,502	14.27%
Human Resources	1,767,404	2,079,560	312,156	17.66%
Legal	504,427	628,384	123,957	24.57%
<b>ADMINISTRATION AND SUPPORT</b>	<b>4,868,726</b>	<b>5,388,742</b>	<b>520,016</b>	<b>10.68%</b>
<b>DISTRICT FIXED COSTS</b>				
DEA President	60,144	60,058	(86)	-0.14%
Debt, Insurance and Taxes	2,276,459	2,677,694	401,235	17.63%
Transportation	7,059,364	8,513,984	1,454,620	20.61%
Utilities	2,272,265	2,264,383	(7,882)	-0.35%
<b>DISTRICT FIXED COSTS</b>	<b>11,668,232</b>	<b>13,516,119</b>	<b>1,847,887</b>	<b>15.84%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	43,436,529	43,183,868	(272,661)	-0.63%
<b>CHARTER/VOUCHER/O.E.</b>	<b>43,436,529</b>	<b>43,183,868</b>	<b>(272,661)</b>	<b>-0.63%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 135,789,690</b>	<b>\$ 140,263,209</b>	<b>\$ 4,473,519</b>	<b>3.29%</b>

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

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/18	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 1/31/19	Encumbrances	Unencumbered CASH BALANCE 1/31/19
<b>GENERAL FUND</b>							
001	General Fund	\$78,482,015	\$170,431,713	\$140,263,209	\$108,650,519	\$16,445,978	\$92,204,541
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	7,320,846	8,666,841	\$13,670,681	2,317,006	-	2,317,006
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	623,404	85,364	103,848	604,920	58,142	546,778
019	Other Grant	261,853	135,907	69,267	328,493	9,292	319,202
034	Classroom Facilities Maintenance	4,695,719	389,837	898,796	4,186,760	855,483	3,331,277
300	District Managed Student Activity	158,683	136,487	75,022	220,148	28,580	191,568
401	Auxiliary Services NPSD	467,859	805,659	603,877	669,641	131,385	538,256
439	Public School Preschool	442,515	340,285	910,400	(127,600) (1)	771,097	(898,697)
451	Data Communication for Schools	46,975	25,200	46,890	25,285		25,285
499	Miscellaneous State Grants	25,706	9,682	10,298	25,090		25,090
516	IDEA PartB Special Education	117,845	2,282,097	2,775,097	(375,155) (2)	873,399	(1,248,554)
524	Vocation Education Carl/Perkins	(42,854)	356,381	350,082	(36,555) (3)	246,285	(282,840)
536	Title I School Improvement A	(297)	403,691	334,058	69,336		69,336
537	Title I School Improvement G	235,062	1,089,938	1,371,892	(46,892) (4)	298,473	(345,365)
551	Title III Limit English Proficiency	40,345	68,543	124,716	(15,828) (5)	44,158	(59,986)
572	Title I Disadvantaged Children	516,844	6,115,742	7,093,408	(460,822) (6)	1,779,849	(2,240,671)
587	IDEA Preschool Handicapped	2,233	54,278	60,408	(3,897) (7)		(3,897)
590	Improving Teacher Quality	40,453	549,419	626,469	(36,597) (8)	40,862	(77,459)
599	Miscellaneous Federal Grants	126,973	287,058	426,683	(12,652) (9)	244,652	(257,304)
	<b>Total Special Revenue Funds</b>	<b>7,759,318</b>	<b>13,135,568</b>	<b>15,881,211</b>	<b>5,013,675</b>	<b>5,381,657</b>	<b>(367,982)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	17,821,027	389,890	2,802,439	15,408,478	240,854	15,167,624
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$13,868,501	\$6,445,080	\$4,825,200	15,488,381	3,790,023	11,698,358
009	Uniform School Supplies	26,608	336	3,420	23,524	161	23,363
013	Welcome Stadium	233,154	166,815	177,088	222,881	80,580	142,301
	<b>Total Enterprise Funds</b>	<b>\$14,128,263</b>	<b>\$6,612,231</b>	<b>\$5,005,708</b>	<b>\$15,734,786</b>	<b>\$3,870,764</b>	<b>\$11,864,022</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	94,118	7,902	1,761	100,259	10,280	89,979
021	Intra District Services	15,160	-	3,658	11,502	8,500	3,002
024	Self Insured Employee Benefits	28,980,455	13,922,211	26,411,962	16,490,704	90,965	16,399,739
027	Worker's Comp Self Insured	4,897,518	1,756,929	1,704,943	4,949,504	103,785	4,845,719
	<b>Total Internal Service</b>	<b>33,987,251</b>	<b>15,687,042</b>	<b>28,122,324</b>	<b>21,551,969</b>	<b>213,530</b>	<b>21,338,439</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	560,399	8,216,905	8,962,338	(185,034) (10)		(185,034)
200	Student Managed Activity	215,742	48,243	55,102	208,883	22,023	186,860
	<b>Total Trust and Agency Funds</b>	<b>776,141</b>	<b>8,265,148</b>	<b>9,017,440</b>	<b>23,849</b>	<b>22,023</b>	<b>1,826</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	202,875	30,010	-	232,885		232,885
<b>TOTAL ALL FUNDS</b>		<b>\$ 160,477,737</b>	<b>\$ 223,218,443</b>	<b>\$ 214,763,012</b>	<b>\$ 168,933,168</b>	<b>\$ 26,174,805</b>	<b>\$ 142,758,362</b>

## DAYTON PUBLIC SCHOOLS

MONTHLY FINANCIAL REPORTS  
NEGATIVE CASH BALANCE EXPLANATIONS  
January 2019

**Note 1: Fund 439 Public School Preschool**

Fund 439 has a negative balance of \$128K. \$128K will be posted in February.

**Note 2: Fund 516 IDEA PartB Special Education**

Fund 516 has a negative balance of \$375K. \$375K will be posted in February.

**Note 3: Fund 524 - Vocation Education CarlDPerkins**

Fund 524 has a negative balance of \$37K. \$38K will be posted in February.

**Note 4: Fund 537 - Title I School Improvement G**

Fund 537 has a negative balance of \$47K. \$99K will be posted in February.

**Note 5: Fund 551 - TitleIII Limit English Proficiency**

Fund 551 has a negative balance of \$16K. \$18K will be posted in February.

**Note 6: Fund 572 - Title I Disadvantaged Children**

Fund 572 has a negative balance of \$461K. \$461K will be posted in February.

**Note 7: Fund 587 - IDEA Preschool Handicapped**

Fund 587 has a negative balance of \$4K. \$4K will be posted in February.

**Note 8: Fund 590 - Improving Teacher Quality**

Fund 590 has a negative balance of \$37K. \$37K will be posted in February.

**Note 9: Fund 599 - Miscellaneous Federal Grants**

Fund 599 has a negative balance of \$13K. \$47K will be posted in February.

**Note 10: Fund 022 - District Agency**

Fund 022 has a negative balance of \$185K. \$563K will be posted in February when payroll runs.





# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of January 2019

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Expenditures In FY2019	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 285,030,231	\$ 140,263,209	\$ 16,445,978	\$ 128,321,044	54.98%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	17,039,150	13,670,681	-	3,368,469	80.23%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	899,356	103,848	58,142	737,366	18.01%
019	Other Grant	447,472	69,267	9,292	368,913	17.56%
034	Classroom Facilities Maintenance	2,632,788	898,796	855,483	878,509	66.63%
300	District Managed Student Activity	367,655	75,022	28,580	264,053	28.18%
401	Auxiliary Services NPSD	2,357,855	603,877	131,385	1,622,593	31.18%
439	Public School Preschool	1,682,400	910,400	771,097	903	99.95%
451	Data Communication for Schools	97,375	46,890	-	50,485	48.15%
461	Vocational Education Enhancmnt	5,000	-	-	5,000	0.00%
499	Miscellaneous State Grants	46,228	10,298	-	35,930	22.28%
516	IDEA PartB Special Education	6,281,775	2,775,097	873,399	2,633,279	58.08%
524	Vocational Education CarlDPerkins	771,542	350,082	246,285	175,175	77.30%
536	Title I School Improvement A	1,589,338	334,058	-	1,255,280	21.02%
537	Title I School Improvement G	3,382,740	1,371,892	298,473	1,692,375	49.67%
551	TitleIII Limit English Proficiency	356,404	124,716	44,158	187,530	47.38%
572	Title I Disadvantaged Children	15,632,120	7,093,408	1,779,849	6,758,863	56.76%
587	IDEA Preschool Handicapped	103,985	60,408	-	43,577	58.09%
590	Improving Teacher Quality	1,345,084	626,469	40,862	677,753	49.61%
599	Miscellaneous Federal Grants	1,321,596	426,683	244,652	650,261	50.80%
	<b>Special Revenue Funds</b>	<b>39,300,713</b>	<b>15,881,211</b>	<b>5,381,657</b>	<b>18,037,845</b>	<b>54.10%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	5,456,846	2,802,439	240,854	2,413,553	55.77%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,225,420	4,825,200	3,790,023	6,610,197	56.58%
009	Uniform School Supplies	29,000	3,420	161	25,419	12.35%
013	Welcome Stadium	675,669	177,088	80,580	418,001	38.14%
	<b>Total Enterprise Funds</b>	<b>15,930,089</b>	<b>5,005,708</b>	<b>3,870,764</b>	<b>7,053,617</b>	<b>55.72%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	105,000	1,761	10,280	92,959	11.47%
021	Intra District Services	15,126	3,658	8,500	2,968	80.38%
024	Self Insured Employee Benefits	39,084,875	26,411,962	90,965	12,581,948	67.81%
027	Worker's Comp Self Insured	2,599,809	1,704,943	103,785	791,181	69.57%
	<b>Total Internal Service</b>	<b>41,804,910</b>	<b>28,122,324</b>	<b>213,530</b>	<b>13,469,056</b>	<b>67.78%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	17,000,000	8,962,338	-	8,037,662	52.72%
200	Student Managad Activity	392,514	55,102	22,023	315,389	19.65%
	<b>Total Trust and Agency Funds</b>	<b>17,392,514</b>	<b>9,017,440</b>	<b>22,023</b>	<b>8,353,051</b>	<b>51.97%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	205,000	-	-	205,000	0.00%
<b>TOTAL ALL FUNDS</b>		<b>\$ 422,159,453</b>	<b>\$ 214,763,012</b>	<b>\$ 26,174,805</b>	<b>\$ 181,221,636</b>	<b>57.07%</b>

