



# Monthly Financial Reports

## May 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 May 2018 To May 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)	53,795,150	53,084,878	(710,272)	
Tangible Personal Property Tax	7,623,742	7,517,148	(106,594)	
Property Tax Allocation	7,569,403	7,320,326	(249,077)	
Payments in Lieu of Taxes	942,393	431,173	(511,220)	
<b>Total Property Taxes</b>	<b>\$ 69,930,688</b>	<b>\$ 68,353,525</b>	<b>\$ (1,577,163)</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	159,821,448	164,910,233	5,088,785	(2)
Restricted Grants-in-Aid	14,978,298	15,228,716	250,418	
<b>Total State Funding</b>	<b>174,799,746</b>	<b>180,138,949</b>	<b>5,339,203</b>	
<b>Other Financing Sources</b>				
Transfers In	2,451,145	14,903,789	12,452,644	(3)
Other Revenues	5,829,824	5,747,623	(82,201)	
	<b>\$ 8,280,969</b>	<b>\$ 20,651,412</b>	<b>\$ 12,370,443</b>	
<b>TOTAL REVENUE</b>	<b>\$ 253,011,403</b>	<b>\$ 269,143,886</b>	<b>\$ 16,132,483</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	77,974,261	84,226,803	6,252,542	
Employees' Retirement/Insurance Benefits	31,122,313	33,371,049	2,248,736	
<b>Total Salaries and Benefits</b>	<b>109,096,574</b>	<b>117,597,852</b>	<b>8,501,278</b>	(4)
<b>Purchased Services</b>				
Lease Payments	545,930	475,174	(70,756)	
Charter Schools	49,452,265	49,570,844	118,579	
Voucher Schools/Tuition Adjustments	13,549,263	14,614,852	1,065,589	(5)
Purchased Services - Other	31,065,225	31,767,191	701,966	(6)
<b>Total Purchased Services</b>	<b>94,612,683</b>	<b>96,428,061</b>	<b>1,815,379</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	5,168,674	4,786,706	(381,968)	(7)
Capital Outlay	1,064,040	3,856,150	2,792,110	(8)
Advances Out	1,569,159	284,920	(1,284,239)	(9)
Other Objects	3,185,875	5,215,481	2,029,606	(10)
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 10,987,748</b>	<b>\$ 14,143,257</b>	<b>\$ 3,155,509</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 214,697,005</b>	<b>\$ 228,169,170</b>	<b>\$ 13,472,166</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>38,314,398</b>	<b>40,974,716</b>	<b>2,660,318</b>	
<b>Ending Cash Balance</b>	<b>\$ 87,543,021</b>	<b>\$ 119,456,731</b>	<b>\$ 31,913,710</b>	
Outstanding Encumbrance	8,058,844	14,599,268	6,540,424	
<b>Unreserved Cash Balance</b>	<b>\$ 79,484,177</b>	<b>\$ 104,857,463</b>	<b>\$ 25,373,286</b>	

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

**Note 1: Total Property Taxes**

The decrease of \$710K in Real Estate and the decrease of \$511K in payments in lieu of taxes is due to less taxes being collected and timing of revenue received in FY18 compared to FY19.

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

Unrestricted Grants-in-Aid increased by \$5M 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: Transfers In**

Transfers In increased by \$12.4M. 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 \$8.5 million because of May being a 3-paycheck month and rate increases in FY19.

**Note 5: Voucher Schools/Tuition Adjustments**

Voucher Schools increased by \$1.07M. This is because of an increase of 188 in the student FTE for scholarships.

**Note 6: Purchased Services - Other**

Other Purchased Services increased by \$702K because of the timing a payment and increase in services to Cincinnati Bell.

**Note 7: Supplies and Materials**

Supplies decreased by \$382K 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, buses, utility trucks and vans for operations.

**Note 9: Advances Out**

The decrease of \$1.28M in advances out was due to a temporary board advance in FY18.

**Note 10: Other Objects**

The increase of \$2M was due to an OFCC portion of proceeds, \$1.73M, awarded from settlement payment for the co-funded Wogaman Elementary and Louise Troy Construction.

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

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$ 6,923,363	\$ 5,800,615	\$ -	\$ 1,122,748	83.78%
Teachers	47,965,800	41,620,603	-	6,345,197	86.77%
School Nurses	2,483,079	2,061,883	-	421,196	83.04%
School Counselors	1,470,265	1,150,125	-	320,140	78.23%
Library Media Spec	852,364	606,486	-	245,878	71.15%
Extra Duty Pay	789,750	584,600	-	205,150	74.02%
Supplies/Materials	1,150,677	663,892	209,087	277,698	75.87%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>61,635,298</b>	<b>52,488,204</b>	<b>209,087</b>	<b>8,938,007</b>	<b>85.50%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	16,636,053	12,349,113	-	4,286,940	74.23%
Gifted Teachers	1,104,501	852,550	13,764	238,187	78.43%
ELL Program	1,897,543	1,641,520	4,110	251,913	86.72%
ECIP Program	2,437,488	1,786,734	4,292	646,462	73.48%
ECIP Para(s)	1,056,985	748,290	-	308,695	70.79%
Psychological Services	1,897,407	1,321,621	90,070	485,716	74.40%
Paraprofessionals	3,523,587	3,053,467	-	470,120	86.66%
Related Services	4,101,975	3,588,806	-	513,169	87.49%
Purchased Required Services	1,722,884	1,273,821	63,691	385,372	77.63%
PASS Required Services	9,000,000	7,185,663	-	1,814,337	79.84%
OEC Central Office	340,924	272,760	-	68,164	80.01%
OEC Central Office - Non Personnel total	1,260,716	512,792	248,423	499,501	60.38%
<b>EXCEPTIONAL CHILDREN</b>	<b>44,980,063</b>	<b>34,587,137</b>	<b>424,350</b>	<b>9,968,576</b>	<b>77.84%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	702,000	592,269	-	109,731	84.37%
Positive School Climate	438,656	277,877	29,169	131,610	70.00%
Clericals/Bus Mgrs	3,470,267	2,944,827	-	525,440	84.86%
Health Services	193,287	124,925	18,607	49,755	74.26%
Career Tech	3,633,823	2,942,604	130,098	561,121	84.56%
Montessori Para	751,537	453,043	-	298,494	60.28%
Library Media Paraprofessional	667,284	498,639	-	168,645	74.73%
In School Suspension Para	353,268	260,753	-	92,515	73.81%
Special Programs: Athletics	1,018,480	788,994	93,390	136,096	86.64%
Supplemental Athletic Contract	1,170,000	914,961	-	255,039	78.20%
<b>SPECIAL PROGRAMS</b>	<b>12,398,692</b>	<b>9,798,892</b>	<b>271,264</b>	<b>2,328,446</b>	<b>81.22%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,474,784	2,847,208	1,100,113	3,527,463	52.81%
Chief of Schools	883,195	685,531	67,581	130,083	85.27%
Males of Color	318,195	270,070	29,550	18,575	94.16%
Grants Mgmt	186,912	106,438	-	80,474	56.95%
Chief Academic Office	-	-	-	-	0.00%
Accountability	2,196,818	1,835,374	186,465	174,979	92.03%
Student Enrollment Ctr	1,781,175	1,361,544	235,363	184,268	89.65%
<b>CHIEF ACADEMIC</b>	<b>12,841,078</b>	<b>7,106,165</b>	<b>1,619,072</b>	<b>4,115,841</b>	<b>67.85%</b>
<b>INSTRUCTION TOTAL</b>					
	<b>131,855,041</b>	<b>103,980,398</b>	<b>2,523,773</b>	<b>25,350,870</b>	<b>80.77%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Tuancy	4,306,387	2,456,886	1,138,043	711,458	83.48%
IT/Erate Support	11,761,969	6,562,431	5,178,161	21,377	99.82%
Custodial Operations	7,375,164	6,223,708	187,680	963,776	86.93%
Grounds/Shop	1,278,924	1,099,705	32,076	147,143	88.49%
Facilities	5,527,364	3,970,482	527,769	1,029,113	81.38%
Environmental Compliance	60,230	886	2,965	56,379	6.39%
Distribution Center	785,019	626,172	4,377	154,470	80.32%
Mail Center	437,206	209,897	14,976	212,333	51.43%
<b>BUSINESS OPERATIONS</b>	<b>31,632,263</b>	<b>21,150,167</b>	<b>7,086,047</b>	<b>3,296,049</b>	<b>89.55%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board of Education Office	26,750	11,891	4,697	10,162	62.01%
Board Members	83,286	36,679	-	46,607	44.04%
Superintendent's Office	795,787	529,918	133,367	132,502	83.35%
Treasurer's Office	3,507,582	2,372,603	269,377	865,602	75.32%
Advances Out	825,000	284,920	-	540,080	34.54%
Public Relations	1,260,551	688,494	188,039	384,018	69.54%
Human Resources	5,147,195	3,877,867	803,174	466,154	90.94%
Legal	1,700,767	1,090,485	333,040	277,242	83.70%
<b>ADMINISTRATION AND SUPPORT</b>	<b>13,346,918</b>	<b>8,892,857</b>	<b>1,731,694</b>	<b>2,722,367</b>	<b>79.60%</b>
<b>DISTRICT FIXED COSTS</b>					
DEA President	107,291	96,405	-	10,886	89.85%
Debt, Insurance and Taxes	7,987,059	6,852,976	561,063	573,020	92.83%
Transportation	18,016,970	14,547,821	1,739,094	1,730,055	90.40%
Utilities	4,446,260	3,338,207	957,597	150,456	96.62%
<b>DISTRICT FIXED COSTS</b>	<b>30,557,580</b>	<b>24,835,409</b>	<b>3,257,754</b>	<b>2,464,417</b>	<b>91.94%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	77,738,429	69,310,339	-	8,428,090	89.16%
<b>CHARTER/VOUCHER/O.E.</b>	<b>77,738,429</b>	<b>69,310,339</b>	<b>-</b>	<b>8,428,090</b>	<b>89.16%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 285,030,230</b>	<b>\$ 228,169,170</b>	<b>\$ 14,599,268</b>	<b>\$ 42,261,792</b>	<b>85.17%</b>

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

	FY18 Expenditures	FY19 Expenditures	Increase/ (Decrease)	Percentage Increase/ (Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 5,357,531	\$ 5,800,615	\$ 443,084	8.27%
Teachers	39,357,096	41,620,603	2,263,507	5.75%
School Nurses	2,030,638	2,061,883	31,245	1.54%
School Counselors	846,315	1,150,125	303,810	35.90%
Library Media Spec	463,824	606,486	142,662	30.76%
Extra Duty Pay	381,973	584,600	202,627	53.05%
Supplies/Materials	841,018	663,892	22,874	3.57%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>49,078,395</b>	<b>52,488,204</b>	<b>3,409,809</b>	<b>6.95%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	12,812,105	12,349,113	(462,992)	-3.61%
Gifted Teachers	811,453	852,550	41,097	5.06%
ELL Program	1,289,735	1,641,520	351,785	27.28%
ECIP Program	1,552,350	1,786,734	234,384	15.10%
ECIP Para(s)	1,022,453	748,290	(274,163)	-26.81%
Psychological Services	1,228,357	1,321,621	93,264	7.59%
Paraprofessionals	2,525,542	3,053,467	527,925	20.90%
Related Services	3,485,805	3,588,806	103,001	2.95%
Purchased Required Services	1,148,667	1,273,821	125,154	10.90%
PASS Required Services	7,722,911	7,185,663	(537,248)	-6.96%
OEC Central Office	370,371	272,760	(97,611)	-26.35%
OEC Central Office - Non Personnel total	458,384	512,792	54,408	11.87%
<b>EXCEPTIONAL CHILDREN</b>	<b>34,428,133</b>	<b>34,587,137</b>	<b>159,004</b>	<b>0.46%</b>
<b>SPECIAL PROGRAMS</b>				
Stivers Adjunct Staff	582,801	592,269	9,468	1.62%
Positive School Climate	459,454	277,877	(181,577)	-39.52%
Clericals/Bus Mgrs	3,029,399	2,944,827	(84,572)	-2.79%
Health Services	136,060	124,925	(11,135)	-8.18%
Career Tech	2,661,100	2,942,604	281,504	10.58%
Montessori Para	584,359	453,043	(131,316)	-22.47%
Library Media Paraprofessional	-	498,639	498,639	N/A
In School Suspension Para	-	260,753	260,753	N/A
Special Programs: Athletics	577,974	788,994	211,020	36.51%
Supplemental Athletic Contract	918,696	914,961	(3,735)	-0.41%
<b>SPECIAL PROGRAMS</b>	<b>8,949,843</b>	<b>9,798,892</b>	<b>849,049</b>	<b>9.49%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	2,766,159	2,847,208	81,049	2.93%
Chief of Schools South	235,112	-	(235,112)	-100.00%
Chief of Schools (formerly North)	391,812	685,531	293,719	74.96%
Males of Color	250,265	270,070	19,805	7.91%
Grants Mgmt	123,816	106,438	(17,378)	-14.04%
Chief Academic Office	22,911	-	(22,911)	-100.00%
Accountability	1,269,990	1,835,374	565,384	44.52%
Student Enrollment Ctr	1,182,861	1,361,544	178,683	15.11%
<b>CHIEF ACADEMIC</b>	<b>6,242,926</b>	<b>7,106,165</b>	<b>863,239</b>	<b>13.83%</b>
<b>INSTRUCTION TOTAL</b>	<b>98,699,297</b>	<b>103,980,398</b>	<b>5,281,101</b>	<b>5.35%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Truancy	1,958,027	2,456,886	498,859	25.48%
IT/Erate Support	4,540,662	6,562,431	2,021,769	44.53%
Custodial Operations	5,858,296	6,223,708	365,412	6.24%
Grounds/Shop	1,040,208	1,099,705	59,497	5.72%
Facilities	3,776,406	3,970,482	194,076	5.14%
Environmental Compliance	1,479	886	(593)	-40.09%
Distribution Center	570,560	626,172	55,612	9.75%
Mail Center	245,529	209,897	(35,632)	-14.51%
<b>BUSINESS OPERATIONS</b>	<b>17,991,167</b>	<b>21,150,167</b>	<b>3,159,000</b>	<b>17.56%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board of Education Office	7,672	11,891	4,219	54.99%
Board Members	243,146	36,679	(206,467)	-84.91%
Superintendent's Office	702,330	529,918	(172,412)	-24.55%
Treasurer's Office	2,119,909	2,372,603	252,694	11.92%
Advances Out	1,569,159	284,920	(1,284,239)	-81.84%
Public Relations	571,707	688,494	116,787	20.43%
Human Resources	3,154,375	3,877,867	723,492	22.94%
Legal	804,759	1,090,485	285,726	35.50%
<b>ADMINISTRATION AND SUPPORT</b>	<b>9,173,057</b>	<b>8,892,857</b>	<b>(280,200)</b>	<b>-3.05%</b>
<b>DISTRICT FIXED COSTS</b>				
DEA President	91,895	96,405	4,510	4.91%
Debt, Insurance and Taxes	5,562,141	6,852,976	1,290,835	23.21%
Transportation	11,773,384	14,547,821	2,774,437	23.57%
Utilities	3,522,912	3,338,207	(184,705)	-5.24%
<b>DISTRICT FIXED COSTS</b>	<b>20,950,332</b>	<b>24,835,409</b>	<b>3,885,077</b>	<b>18.54%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	67,883,152	69,310,339	1,427,187	2.10%
<b>CHARTER/VOUCHER/O.E.</b>	<b>67,883,152</b>	<b>69,310,339</b>	<b>1,427,187</b>	<b>2.10%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 214,697,005</b>	<b>\$ 228,169,170</b>	<b>\$ 13,472,165</b>	<b>6.27%</b>

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

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/18	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 5/31/19	Encumbrances	Unencumbered CASH BALANCE 5/31/19
<b>GENERAL FUND</b>							
001	General Fund	\$78,482,015	\$269,143,886	\$228,169,170	\$119,456,731	\$14,599,268	\$104,857,463
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	7,320,846	17,072,296	\$17,076,181	7,316,961	-	7,316,961
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	623,404	139,201	186,797	575,808	64,794	511,014
019	Other Grant	261,853	157,968	131,850	287,971	76,758	211,213
034	Classroom Facilities Maintenance	4,695,719	728,420	1,095,212	4,328,927	985,085	3,343,842
300	District Managed Student Activity	158,683	177,298	139,237	196,744	50,567	146,177
401	Auxiliary Services NPSD	467,859	1,678,333	1,236,739	909,453	599,338	310,115
439	Public School Preschool	442,515	717,885	1,160,400	-	521,097	(521,097)
451	Data Communication for Schools	46,975	50,400	46,890	50,485		50,485
499	Miscellaneous State Grants	25,706	9,682	10,298	25,091	325	24,766
516	IDEA PartB Special Education	117,845	3,959,814	4,252,145	(174,486) (1)	335,911	(510,397)
524	Vocation Education CarlDPerkins	(42,854)	507,260	483,350	(18,944) (2)	265,514	(284,458)
536	Title I School Improvement A	(297)	712,422	476,238	235,887		235,887
537	Title I School Improvement G	235,062	1,578,019	1,938,997	(125,916) (3)	306,429	(432,345)
551	Title III Limit English Proficiency	40,345	134,753	175,208	(110) (4)	11,908	(12,018)
572	Title I Disadvantaged Children	516,844	10,062,676	10,931,406	(351,886) (5)	1,165,321	(1,517,207)
587	IDEA Preschool Handicapped	2,233	88,790	94,817	(3,794)		(3,794)
590	Improving Teacher Quality	40,453	791,061	854,749	(23,235)	42,673	(65,908)
599	Miscellaneous Federal Grants	126,973	494,232	637,138	(15,933)	247,054	(262,987)
	<b>Total Special Revenue Funds</b>	<b>7,759,318</b>	<b>21,988,214</b>	<b>23,851,471</b>	<b>5,896,061</b>	<b>4,672,774</b>	<b>1,223,288</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	17,821,027	728,473	3,312,126	15,237,374	2,569,866	12,667,508
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$13,868,501	\$10,734,490	\$7,853,073	16,749,918	2,235,238	14,514,680
009	Uniform School Supplies	26,608	336	3,613	23,331	-	23,331
013	Welcome Stadium	233,154	339,234	284,189	288,199	58,965	229,234
	<b>Total Enterprise Funds</b>	<b>\$14,128,263</b>	<b>\$11,074,060</b>	<b>\$8,140,875</b>	<b>\$17,061,448</b>	<b>2,294,203</b>	<b>\$14,767,245</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	94,118	11,161	4,341	100,938	10,000	90,938
021	Intra District Services	15,160	-	6,219	8,941	6,439	2,502
024	Self Insured Employee Benefits	28,980,455	22,655,635	32,887,413	18,748,677	34,557	18,714,120
027	Worker's Comp Self Insured	4,897,518	2,410,587	1,863,321	5,444,784	79,459	5,365,325
	<b>Total Internal Service</b>	<b>33,987,252</b>	<b>25,077,383</b>	<b>34,761,294</b>	<b>24,303,341</b>	<b>130,455</b>	<b>24,172,886</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	560,399	13,327,169	13,042,468	845,100		845,100
200	Student Managed Activity	215,742	116,160	107,346	224,556	25,869	198,687
	<b>Total Trust and Agency Funds</b>	<b>776,141</b>	<b>13,443,329</b>	<b>13,149,814</b>	<b>1,069,656</b>	<b>25,869</b>	<b>1,043,787</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	202,875	30,000	-	232,875		232,875
<b>TOTAL ALL FUNDS</b>		<b>\$ 160,477,737</b>	<b>\$ 358,557,641</b>	<b>\$ 328,460,931</b>	<b>\$ 190,574,448</b>	<b>\$ 24,292,435</b>	<b>\$ 166,282,013</b>

## DAYTON PUBLIC SCHOOLS

### MONTHLY FINANCIAL REPORTS NEGATIVE CASH BALANCE EXPLANATIONS May-19

**Note 1: Fund 516 IDEA PartB Special Education**

Fund 516 has a negative balance of \$174K. \$415K will be posted in June.

**Note 2: Fund 524 - Vocation Education CarlDPerkins**

Fund 524 has a negative balance of \$19K. \$28.8K will be posted in June.

**Note 3: Fund 537 - Title I School Improvement G**

Fund 537 has a negative balance of \$126K. \$327K will be posted in June.

**Note 4: Fund 551 - Title III Limit English Proficiency**

Fund 551 has a negative balance of \$110. \$6.1K will be posted in June.

**Note 5: Fund 572 - Title I Disadvantaged Children**

Fund 572 has a negative balance of \$352K. \$1.3M will be posted in June.

**Note 6: Fund 587 - IDEA Prechool Handicapped**

Fund 587 has a negative balance of \$3.8K. \$11.3K will be posted in June.

**Note 7: Fund 590 - Improving Teacher Quality**

Fund 590 has a negative balance of \$23K. \$72.6K will be posted in June

**Note 8: Fund 599 - Miscellaneous Federal Grants**

Fund 599 has a negative balance of \$16K. \$11K will be posted in June



# DAYTON PUBLIC SCHOOLS

## Budget vs. Actual by Fund As Of MAY 2019

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Expenditures In FY2019	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 285,030,231	\$ 228,169,170	\$ 14,599,268	\$ 42,261,793	85.17%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	17,289,150	17,076,181	-	212,969	98.77%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	899,027	186,797	64,794	647,436	27.98%
019	Other Grant	447,472	131,850	76,758	238,864	46.62%
034	Classroom Facilities Maintenance	2,632,788	1,095,212	985,085	552,491	79.01%
300	District Managed Student Activity	367,655	139,237	50,567	177,851	51.63%
401	Auxiliary Services NPSD	2,127,855	1,236,739	599,338	291,778	86.29%
439	Public School Preschool	1,682,400	1,160,400	521,097	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	325	35,605	22.98%
516	IDEA PartB Special Education	5,423,726	4,252,145	335,911	835,670	84.59%
524	Vocation Education CarlDPerkins	771,542	483,350	265,514	22,678	97.06%
536	Title I School Improvement A	1,589,338	476,238	-	1,113,100	29.96%
537	Title I School Improvement G	3,362,740	1,938,997	306,429	1,117,314	66.77%
551	TitleIII Limit English Proficiency	356,404	175,208	11,908	169,288	52.50%
572	Title I Disadvantaged Children	15,660,352	10,931,406	1,165,321	3,563,625	77.24%
587	IDEA Preschool Handicapped	102,653	94,817	-	7,836	92.37%
590	Improving Teacher Quality	1,406,019	854,749	42,673	508,597	63.83%
599	Miscellaneous Federal Grants	1,321,596	637,138	247,054	437,404	66.90%
	<b>Special Revenue Funds</b>	<b>38,300,170</b>	<b>23,851,471</b>	<b>4,672,774</b>	<b>9,775,925</b>	<b>74.48%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	6,756,846	3,312,126	2,569,866	874,854	87.05%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,225,420	7,853,073	2,235,238	5,137,109	66.26%
009	Uniform School Supplies	29,000	3,613	-	25,387	12.46%
013	Welcome Stadium	675,669	284,189	58,965	332,515	50.79%
	<b>Total Enterprise Funds</b>	<b>15,930,089</b>	<b>8,140,875</b>	<b>2,294,203</b>	<b>5,495,011</b>	<b>65.51%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	105,000	4,341	10,000	90,659	13.66%
021	Intra District Services	15,126	6,219	6,439	2,468	83.68%
024	Self Insured Employee Benefits	39,084,875	32,887,413	34,557	6,162,905	84.23%
027	Worker's Comp Self Insured	2,599,909	1,863,321	79,459	657,129	74.72%
	<b>Total Internal Service</b>	<b>41,804,910</b>	<b>34,761,294</b>	<b>130,455</b>	<b>6,913,161</b>	<b>83.46%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	17,000,000	13,042,468	-	3,957,532	76.72%
200	Student Managed Activity	392,843	107,346	25,869	259,628	33.91%
	<b>Total Trust and Agency Funds</b>	<b>17,392,843</b>	<b>13,149,814</b>	<b>25,869</b>	<b>4,217,160</b>	<b>75.75%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	235,875	-	-	235,875	0.00%
<b>TOTAL ALL FUNDS</b>		<b>\$ 422,740,114</b>	<b>\$ 328,460,931</b>	<b>\$ 24,292,435</b>	<b>\$ 69,986,748</b>	<b>83.44%</b>

