



# Monthly Financial Reports

## August 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 August 2019 to August 2020**

	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	\$ 114,566,660	\$ 107,561,206	\$ (7,005,454)	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	18,975,489	19,690,013	714,524	
Tangible Personal Property Tax	3,348,616	3,474,708	126,092	
Property Tax Allocation	-	-	-	
Payments in Lieu of Taxes	-	-	-	
<b>Total Property Taxes</b>	<b>\$ 22,324,105</b>	<b>\$ 23,164,721</b>	<b>\$ 840,616</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	30,478,380	29,411,806	(1,066,574)	(2)
Restricted Grants-in-Aid	2,747,697	2,912,088	164,391	
<b>Total State Funding</b>	<b>\$ 33,226,077</b>	<b>\$ 32,323,894</b>	<b>(902,183)</b>	
<b>Other Financing Sources</b>				
Advances In	-	4,036,055	4,036,055	(3)
Other Revenues	1,204,536	1,708,300	503,764	(4)
	<b>\$ 1,204,536</b>	<b>\$ 5,744,354</b>	<b>\$ 4,539,818</b>	
<b>TOTAL REVENUE</b>	<b>\$ 56,754,718</b>	<b>\$ 61,232,969</b>	<b>\$ 4,478,252</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	14,590,144	13,669,552	(920,592)	
Employees' Retirement/Insurance Benefits	5,086,042	4,851,267	(234,775)	
<b>Total Salaries and Benefits</b>	<b>19,676,186</b>	<b>18,520,819</b>	<b>(1,155,367)</b>	(5)
<b>Purchased Services</b>				
Lease Payments	21,161	114,239	93,078	
Charter Schools	9,050,267	9,125,018	74,751	
Voucher Schools/Tuition Adjustments	2,632,425	2,827,061	194,636	
Purchased Services - Other	6,910,636	5,942,578	(968,058)	(6)
<b>Total Purchased Services</b>	<b>18,614,489</b>	<b>18,008,896</b>	<b>(605,592)</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	2,035,388	1,467,194	(568,195)	(7)
Capital Outlay	1,394,540	423,325	(971,215)	(8)
Advances Out	-	-	-	
Other Objects	395,846	446,378	50,532	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 3,825,774</b>	<b>\$ 2,336,896</b>	<b>\$ (1,488,878)</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,116,449</b>	<b>\$ 38,866,610</b>	<b>\$ (3,249,837)</b>	
<b>Excess of Rev Over (Under) Exp</b>	14,638,269	22,366,359	7,728,090	
<b>Ending Cash Balance</b>	<b>\$ 129,204,929</b>	<b>\$ 129,927,564</b>	<b>\$ 722,635</b>	
Outstanding Encumbrance	36,945,106	35,324,643	(1,620,463)	
<b>Unreserved Cash Balance</b>	<b>\$ 92,259,823</b>	<b>\$ 94,602,921</b>	<b>\$ 2,343,099</b>	

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

**Note 1: Total Property Taxes**

Total Property Tax increased by \$841K due to the timing of tax advance receipts received this August compared to last August.

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

Unrestricted Grants-in-Aid decreased by \$1M due to decreased enrollment, district ADM reduced from 12,844 to 12,679.

**Note 3: Advances In**

Advances In increased by 4M due to the FY20 Board Advance payment to grant funds to cover expenses at year end.

**Note 4: Other Revenues**

Other Revenues increased by \$503K due to a 973K receipt from Montgomery County ESC for refund of a contract paid in advance for services not provided to exceptional children on behalf of DPS during the COVID shutdown.

**Note 5: Salaries and Benefits**

Salaries and Benefits decreased by \$1.15M due to Nurses, PSC and Males of Color moving to fund 467 and SROs in school suspension/ Instructional Pars moving to fund 507 this fiscal year.

**Note 6: Purchased Services - Other**

Purchased Services decreased by 968K due to a 598K refund of an overpayment from prior year Excess Costs payments and 380K less in payments to Cumberland in FY21 for School Psychologists.

**Note 7: Supplies and Materials**

Supplies and Materials decreased by 568K due to a 506K payment made to Houghton Mifflin Harcourt made in FY20 for High School Science and OH Science Fusion textbooks, instructional technology materials, assessments and etc.

**Note 8: Capital Outlay**

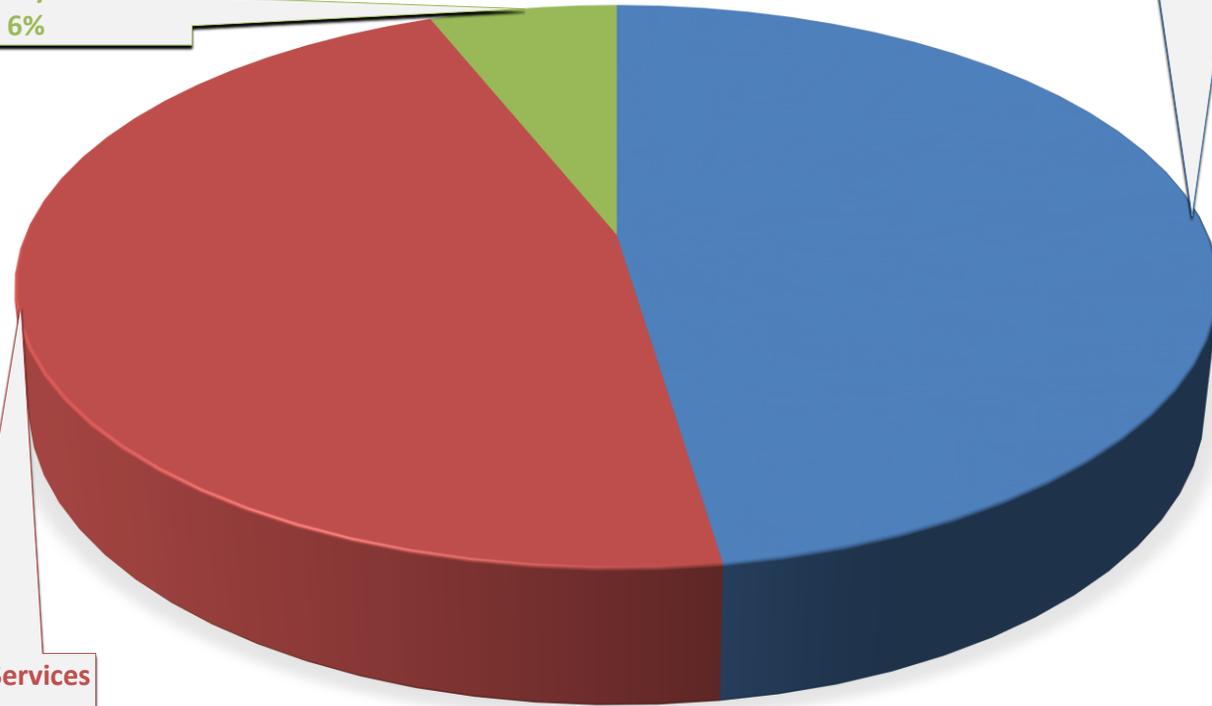
Capital Outlay decreased by 971K due to 416K less in payments to CDW in FY21 for chromebooks and software, 165K less in payments made to Graybar Electrical and 318K less in payments for trucks and equipment made during last fiscal year.

# PERCENTAGE OF GENERAL FUND SPENDING

Total Salaries and Benefits  
48%

Total Supplies/Materials,  
Capital Outlay and Other  
6%

Total Purchased Services  
46%

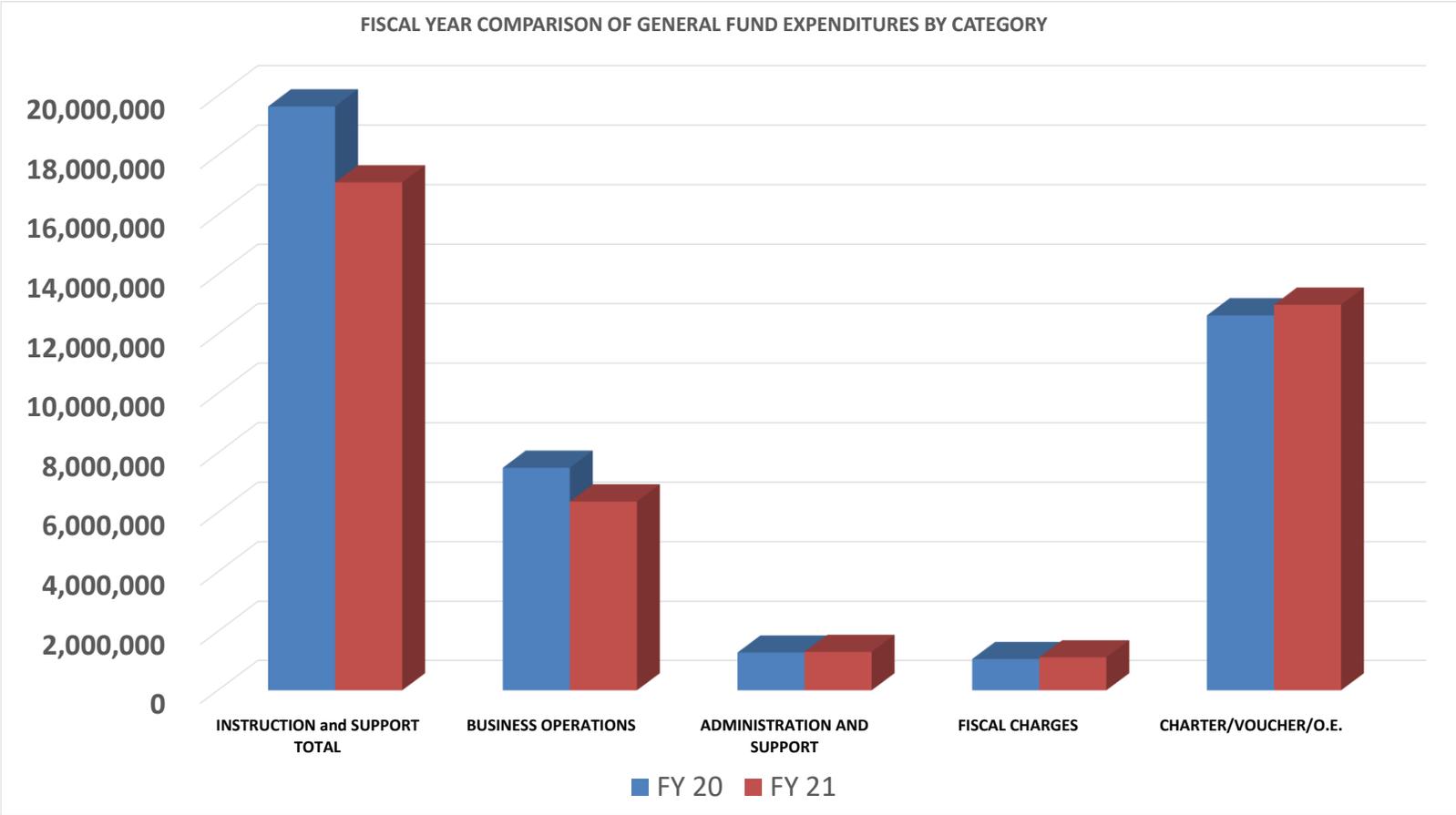


**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of August 2020**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	7,572,624	1,081,532	-	\$ 6,491,092	14.28%
Teachers	55,674,675	7,903,529	-	47,771,146	14.20%
School Nurses	-	-	-	-	-
School Counselors	1,679,553	232,370	-	1,447,183	13.84%
Library Media Spec	913,232	115,616	-	797,616	12.66%
Extra Duty Pay	815,150	-	-	815,150	0.00%
Supplies/Materials	1,314,003	195,856	296,280	821,868	37.45%
<b>REGULAR INSTRUCTION</b>	<b>67,969,237</b>	<b>9,528,903</b>	<b>296,280</b>	<b>58,144,055</b>	<b>14.46%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	17,280,000	2,414,335	-	14,865,665	13.97%
Gifted Teachers	1,164,469	121,679	456	1,042,334	10.49%
ELL Program	2,433,291	298,051	34,642	2,100,597	13.67%
ECIP Program	2,431,971	336,862	-	2,095,109	13.85%
ECIP Para(s)	931,868	88,763	-	843,105	9.53%
Psychological Services	2,376,545	289,897	59,204	2,027,444	14.69%
Paraprofessionals	5,650,000	465,483	-	5,184,517	8.24%
Related Services	4,395,338	517,277	-	3,878,061	11.77%
PASS Required Services	10,500,000	191,504	-	10,308,496	1.82%
OEC Central Office	4,365,606	273,052	1,980,492	2,112,062	51.62%
<b>EXCEPTIONAL CHILDREN</b>	<b>51,529,089</b>	<b>4,996,903</b>	<b>2,074,794</b>	<b>44,457,392</b>	<b>13.72%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	578,331	-	-	578,331	0.00%
Positive School Climate	8,750	-	8,750	-	100.00%
Clericals/Bus Mgrs	3,462,986	388,128	-	3,074,858	11.21%
Health Services	266,923	12,233	13,514	241,176	9.65%
Career Tech	4,061,265	497,897	158,286	3,405,082	16.16%
Montessori Para	-	-	-	-	-
Library Media Paraprofessional	-	-	-	-	-
In School Suspension Para	-	-	-	-	-
Special Programs: Athletics	1,191,722	208,240	123,367	860,114	27.83%
Supplemental Athletic Contract	1,155,763	-	-	1,155,763	0.00%
<b>SPECIAL PROGRAMS</b>	<b>10,725,740</b>	<b>1,106,498</b>	<b>303,917</b>	<b>9,315,324</b>	<b>13.15%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,297,052	829,071	1,502,474	4,965,506	31.95%
Chief of Schools	965,067	88,136	347,715	529,216	45.16%
Males of Color	1,645	-	400	1,245	24.32%
Grants Mgmt	231,776	30,667	1,507	199,602	13.88%
Academics	995,585	85,044	49,342	861,200	13.50%
Accountability	2,067,079	274,639	291,599	1,500,841	27.39%
Student Enrollment Ctr	2,137,504	148,948	343,608	1,644,948	23.04%
<b>CHIEF ACADEMIC</b>	<b>13,695,707</b>	<b>1,456,504</b>	<b>2,536,643</b>	<b>9,702,559</b>	<b>29.16%</b>
<b>INSTRUCTION and SUPPORT</b>					
	<b>143,919,772</b>	<b>17,088,808</b>	<b>5,211,634</b>	<b>121,619,330</b>	<b>15.50%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	2,029,746	368,644	678,258	982,844	51.58%
IT/Erate Support	12,218,293	1,835,214	9,690,728	692,350	94.33%
Custodial Operations	8,051,679	848,834	833,957	6,368,889	20.90%
Grounds/Shop	1,295,090	87,911	124,183	1,082,996	16.38%
Facilities	12,519,948	2,099,090	4,313,939	6,106,919	51.22%
Environmental Compliance	696,335	166,992	293,502	235,840	66.13%
Distribution Center	901,058	98,355	33,386	769,317	14.62%
Mail Center	323,378	21,029	108,419	193,929	40.03%
Transportation	19,830,389	840,858	3,536,591	15,452,940	22.07%
<b>BUSINESS OPERATIONS</b>	<b>57,865,915</b>	<b>6,366,927</b>	<b>19,612,964</b>	<b>31,886,024</b>	<b>44.90%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	34,105	140	10,000	23,965	29.73%
Board Office/Member Pay	45,000	5,910	-	39,090	13.13%
Superintendent's Office	1,296,683	73,260	185,177	1,038,246	19.93%
Treasurer's Office	3,276,157	563,383	395,219	2,317,555	29.26%
Advances Out	1,094,570	-	-	1,094,570	0.00%
Public Relations	1,248,971	84,124	66,359	1,098,488	12.05%
DEA President	119,999	16,326	-	103,673	13.61%
Human Resources	6,027,594	364,216	4,042,972	1,620,406	73.12%
Legal	1,772,797	201,989	1,246,418	324,390	81.70%
<b>ADMINISTRATION AND SUPPORT</b>	<b>14,915,876</b>	<b>1,309,349</b>	<b>5,946,145</b>	<b>7,660,382</b>	<b>48.64%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	9,111,879	580,035	1,070,417	7,461,427	18.11%
Utilities	4,984,638	542,208	3,483,483	958,947	80.76%
<b>FISCAL CHARGES</b>	<b>14,096,517</b>	<b>1,122,242</b>	<b>4,553,900</b>	<b>8,420,375</b>	<b>40.27%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	81,988,805	12,979,283	-	69,009,522	15.83%
<b>CHARTER/VOUCHER/O.E.</b>	<b>81,988,805</b>	<b>12,979,283</b>	<b>-</b>	<b>69,009,522</b>	<b>15.83%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 312,786,885</b>	<b>\$ 38,866,610</b>	<b>\$ 35,324,643</b>	<b>\$ 238,595,632</b>	<b>23.72%</b>

DAYTON PUBLIC SCHOOLS				
General Fund Detailed Expenditure by Department				
Comparison of August 2019 to August 2020				
	FY20	FY21	Increase/	Percentage
	Expenditures	Expenditures	(Decrease)	Increase/
			(Decrease)	(Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 1,258,969	\$ 1,081,532	\$ (177,437)	-14.09%
Teachers	7,397,375	7,903,529	506,154	6.84%
School Nurses	373,620	-	(373,620)	-100.00%
School Counselors	228,581	232,370	3,789	1.66%
Library Media Spec	114,110	115,616	1,506	1.32%
Extra Duty Pay	486	-	(486)	-100.00%
Supplies/Materials	161,715	195,856	34,141	21.11%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>9,534,857</b>	<b>9,528,903</b>	<b>(5,953)</b>	<b>-0.06%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	2,158,723	2,414,335	255,612	11.84%
Gifted Teachers	150,162	121,679	(28,484)	-18.97%
ELL Program	285,825	298,051	12,226	4.28%
ECIP Program	311,019	336,862	25,843	8.31%
ECIP Para(s)	105,359	88,763	(16,597)	-15.75%
Psychological Services	225,163	289,897	64,735	28.75%
Paraprofessionals	485,083	465,483	(19,600)	-4.04%
Related Services	586,514	517,277	(69,237)	-11.80%
PASS Required Services	620,727	191,504	(429,223)	-69.15%
OEC Central Office	1,237,668	273,052	(964,616)	-77.94%
<b>EXCEPTIONAL CHILDREN</b>	<b>6,166,244</b>	<b>4,996,903</b>	<b>(1,169,341)</b>	<b>-18.96%</b>
<b>SPECIAL PROGRAMS</b>				
Stivers Adjunct Staff	9,299	-	(9,299)	-100.00%
Positive School Climate	40,937	-	(40,937)	-100.00%
Clericals/Bus Mgrs	438,732	388,128	(50,603)	-11.53%
Health Services	21,679	12,233	(9,445)	-43.57%
Career Tech	475,070	497,897	22,827	4.80%
Montessori Para	62,427	-	(62,427)	-100.00%
Library Media Paraprofessional	85,107	-	(85,107)	-100.00%
In School Suspension Para	47,238	-	(47,238)	-100.00%
Special Programs: Athletics	184,607	208,240	23,633	12.80%
Supplemental Athletic Contract	-	-	-	0.00%
<b>SPECIAL PROGRAMS</b>	<b>1,365,095</b>	<b>1,106,498</b>	<b>(258,597)</b>	<b>-18.94%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	1,491,993	829,071	(662,922)	-44.43%
Chief of Schools	131,736	88,136	(43,600)	-33.10%
Males of Color	35,686	-	(35,686)	-100.00%
Grants Mgmt	19,944	30,667	10,723	53.77%
Academics	110,012	85,044	(24,968)	100.00%
Accountability	584,098	274,639	(309,459)	-52.98%
Student Enrollment Ctr	202,432	148,948	(53,484)	-26.42%
<b>CHIEF ACADEMIC</b>	<b>2,575,900</b>	<b>1,456,504</b>	<b>(1,119,396)</b>	<b>-43.46%</b>
<b>INSTRUCTION and SUPPORT TOTAL</b>	<b>19,642,095</b>	<b>17,088,808</b>	<b>(2,553,287)</b>	<b>-13.00%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	792,487	368,644	(423,843)	-53.48%
IT/Erate Support	2,415,977	1,835,214	(580,763)	-24.04%
Custodial Operations	1,277,602	848,834	(428,768)	-33.56%
Grounds/Shop	201,568	87,911	(113,657)	-56.39%
Facilities	851,447	2,099,090	1,247,644	146.53%
Environmental Compliance	15,735	166,992	151,257	961.28%
Distribution Center	128,608	98,355	(30,254)	-23.52%
Mail Center	97,453	21,029	(76,423)	-78.42%
Transportation	1,719,182	840,858	(878,325)	-51.09%
<b>BUSINESS OPERATIONS</b>	<b>7,500,058</b>	<b>6,366,927</b>	<b>(1,133,131)</b>	<b>-15.11%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	140	140	0	0.00%
Board Office/Member Pay	4,755	5,910	1,155	24.29%
Superintendent's Office	157,616	73,260	(84,356)	-53.52%
Treasurer's Office	396,922	563,383	166,461	41.94%
Advances Out	-	-	0	0.00%
Public Relations	172,905	84,124	(88,781)	-51.35%
DEA President	16,593	16,326	(267)	-1.61%
Human Resources	280,851	364,216	83,364	29.68%
Legal	255,851	201,989	(53,861)	-21.05%
<b>ADMINISTRATION AND SUPPORT</b>	<b>1,285,634</b>	<b>1,309,349</b>	<b>23,715</b>	<b>1.84%</b>
<b>FISCAL CHARGES</b>				
Debt, Insurance and Taxes	494,601	580,035	85,434	17.27%
Utilities	571,651	542,208	(29,443)	-5.15%
<b>FISCAL CHARGES</b>	<b>1,066,252</b>	<b>1,122,242</b>	<b>55,990</b>	<b>5.25%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	12,622,410	12,979,283	356,873	2.83%
<b>CHARTER/VOUCHER/O.E.</b>	<b>12,622,410</b>	<b>12,979,283</b>	<b>356,873</b>	<b>2.83%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 42,116,449</b>	<b>\$ 38,866,610</b>	<b>\$ (3,249,839)</b>	<b>-7.72%</b>

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 August 2020**

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/20	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 8/31/20	Encumbrances	Unreserved CASH BALANCE 8/31/20
<b>GENERAL FUND</b>							
001	General Fund	\$107,561,205	\$61,232,969	\$38,866,610	\$129,927,564	\$35,324,643	\$94,602,921
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	8,006,767	6,028,829	-	14,035,596	-	14,035,596
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	553,562	22,740	7,968	568,334	18,591	549,743
019	Other Grant	268,455	143,800	-	412,255	28,765	383,490
034	Classroom Facilities Maintenance	4,682,754	239,514	134,640	4,787,629	1,473,037	3,314,592
300	District Managed Student Activity	257,538	45	1,531	256,052	2,432	253,620
401	Auxiliary Services NPSD	689,533	427,816	137,203	980,146	12,791	967,355
439	Public School Preschool	132,128	-	205,200	(73,072) (1)	-	(73,072)
451	Data Communication for Schools	-	-	-	-	-	-
461	High Schools That Work	2,106	2,106	4,212	0	-	0
467	Student Wellness	2,732,903	-	489,072	2,243,831	2,500,000	(256,169)
499	Miscellaneous State Grants	52,848	35,261	70,473	17,636	5,660	11,976
507	Elem Secondary School Emergency Relief	-	1,007,900	1,160,453	(152,553) (2)	2,204,543	(2,357,096)
510	Elem Secondary School Emergency Relief II	-	-	-	-	-	-
516	IDEA PartB Special Education	534,263	-	1,215,182	(680,919) (3)	645,047	(1,325,965)
524	Vocation Education CarlDPerkins	137,830	154,340	326,113	(33,943) (4)	93,205	(127,148)
536	Title I School Improvement A	60,948	-	137,087	(76,139) (5)	12,047	(88,186)
537	Title I School Improvement G	265,163	-	492,187	(227,024) (6)	309,401	(536,425)
551	Title III Limit English Proficiency	44,057	-	83,161	(39,104) (7)	132	(39,236)
572	Title I Disadvantaged Children	1,717,606	-	3,727,771	(2,010,165) (8)	2,908,451	(4,918,616)
587	IDEA Preschool Handicapped	-	11,327	13,988	(2,661) (9)	-	(2,661)
590	Improving Teacher Quality	4,221	-	109,407	(105,186) (10)	17,050	(122,236)
599	Miscellaneous Federal Grants	804,569	8,721	893,012	(79,722) (11)	733,095	(812,817)
<b>Total Special Revenue Funds</b>		<b>12,940,484</b>	<b>2,053,569</b>	<b>9,208,657</b>	<b>5,785,396</b>	<b>10,964,246</b>	<b>(5,178,850)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	12,603,552	11,759,546	\$1,279,850	23,083,248	2,635,817	20,447,431
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$19,445,316	\$448,396	\$307,565	19,586,147	7,587,064	11,999,084
009	Uniform School Supplies	23,357	-	-	23,357	-	23,357
013	Welcome Stadium	304,680	1,129	18,764	287,045	52,518	234,528
<b>Total Enterprise Funds</b>		<b>\$19,773,353</b>	<b>\$449,525</b>	<b>\$326,329</b>	<b>19,896,549</b>	<b>7,639,581</b>	<b>\$12,256,968</b>
<b>INTERNAL SERVICE</b>							
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	3,280,847	4,940,274	18,162,705	43,548	18,119,157
027	Worker's Comp Self Insured	7,690,698	157,087	213,952	7,633,833	87,715	7,546,118
<b>Total Internal Service</b>		<b>27,621,363</b>	<b>3,437,933</b>	<b>5,154,226</b>	<b>25,905,071</b>	<b>131,263</b>	<b>25,773,808</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	2,167,464	2,110,766	2,683,042	1,595,188	-	1,595,188
200	Student Managed Activity	236,824	4,039	9,883	230,980	19,502	211,477
<b>Total Trust and Agency Funds</b>		<b>2,404,288</b>	<b>2,114,804</b>	<b>2,692,925</b>	<b>1,826,167</b>	<b>19,502</b>	<b>1,806,665</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	259,912	-	-	259,912	2,700	257,212
<b>TOTAL ALL FUNDS</b>		<b>\$ 191,170,923</b>	<b>\$ 87,077,176</b>	<b>\$ 57,528,597</b>	<b>\$ 220,719,503</b>	<b>\$ 56,717,752</b>	<b>\$ 164,001,751</b>



## DAYTON PUBLIC SCHOOLS

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

**Note 1: Public School Preschool**

Fund 439 has a negative balance of \$73,072 and \$73,072 will post in September.

**Note 2: Elem Secondary School Emergency Relief**

Fund 507 has a negative balance of \$152,553 and \$152,553 will post in September.

**Note 3: IDEA PartB Special Education**

Fund 516 has a negative balance of \$680,919 and \$680,953 will post in September.

**Note 4: Vocation Education CarlIDPerkins**

Fund 524 has a negative balance of \$33,943 and \$33,943 will post in September.

**Note 5: Title I School Improvement A**

Fund 536 has a negative balance of \$76,139 and \$76,847 will post in September.

**Note 6: Title I School Improvement G**

Fund 537 has a negative balance of \$227,024 and \$227,024 will post in September.

**Note 7: Title III Limit English Proficiency**

Fund 551 has a negative balance of \$39,104 and \$39,104 will post in September.

**Note 8: Title I Disadvantaged Children**

Fund 572 has a negative balance of \$2,010,165 and \$2,010,165 will post in September.

**Note 9: IDEA Preschool Handicapped**

Fund 587 has a negative balance of \$2661 and \$2661 will post in September.

**Note 10: Improving Teacher Quality**

Fund 590 has a negative balance of \$105,186 and \$105,186 will post in September.

**Note 11: Miscellaneous Federal Grants**

Fund 599 has a negative balance of \$79,722 and \$79,722 will post in September.

# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of August 2020

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2021	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 312,786,885	\$ 38,866,610	\$ 35,324,643	\$ 238,595,632	23.72%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	18,500,000	-	-	18,500,000	0.00%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	813,054	7,968	18,591	786,495	3.27%
019	Other Grant	446,169	-	28,765	417,403	6.45%
034	Classroom Facilities Maintenance	2,589,634	134,640	1,473,037	981,958	62.08%
300	District Managed Student Activity	394,106	1,531	2,432	390,143	1.01%
401	Auxiliary Services NPSD	3,263,137	137,203	12,791	3,113,143	4.60%
439	Public School Preschool	976,928	205,200	-	771,728	21.00%
451	Data Communication for Schools	46,800	-	-	46,800	0.00%
461	Vocational Education Enhancmnt	10,778	4,212	-	6,567	39.08%
467	Student Wellness	7,032,051	489,072	2,500,000	4,042,979	42.51%
499	Miscellaneous State Grants	265,032	70,473	5,660	188,899	28.73%
507	Elem. Secondary School Emergency Relief (CARES)	10,238,996	1,160,453	2,204,543	6,874,000	32.86%
510	Elem. Secondary School Emergency Relief (CARES) II	867,460	-	-	867,460	0.00%
516	IDEA PartB Special Education	7,206,159	1,215,182	645,047	5,345,931	25.81%
524	Vocation Education CarlDPerkins	1,302,890	326,113	93,205	883,571	32.18%
536	Title I School Improvement A	1,059,809	137,087	12,047	910,674	14.07%
537	Title I School Improvement G	5,672,196	492,187	309,401	4,870,609	14.13%
551	TitlleIII Limit English Proficiency	427,808	83,161	132	344,515	19.47%
572	Title I Disadvantaged Children	24,940,951	3,727,771	2,908,451	18,304,729	26.61%
587	IDEA Preschool Handicapped	86,683	13,988	-	72,695	16.14%
590	Improving Teacher Quality	1,053,549	109,407	17,050	927,092	12.00%
599	Miscellaneous Federal Grants	4,035,278	893,012	733,095	2,409,171	40.30%
	<b>Special Revenue Funds</b>	<b>72,729,467</b>	<b>9,208,657</b>	<b>10,964,246</b>	<b>52,556,563</b>	<b>27.74%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	13,201,614	1,279,850	2,635,817	9,285,947	29.66%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,701,302	307,565	7,587,064	7,806,673	50.28%
009	Uniform School Supplies	26,000	-	-	26,000	0.00%
013	Welcome Stadium	629,515	18,764	52,518	558,233	11.32%
	<b>Total Enterprise Funds</b>	<b>16,356,817</b>	<b>326,329</b>	<b>7,639,581</b>	<b>8,390,906</b>	<b>48.70%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	105,000	-	-	105,000	0.00%
021	Intra District Services	8,107	-	-	8,107	0.00%
024	Self Insured Employee Benefits	27,010,419	4,940,274	43,548	22,026,597	18.45%
027	Worker's Comp Self Insured	2,636,891	213,952	87,715	2,335,224	11.44%
	<b>Total Internal Service</b>	<b>29,760,416</b>	<b>5,154,226</b>	<b>131,263</b>	<b>24,474,928</b>	<b>17.76%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,355,000	2,683,042	-	13,671,958	16.41%
200	Student Managed Activity	399,740	9,883	19,502	370,354	7.35%
	<b>Total Trust and Agency Funds</b>	<b>16,754,740</b>	<b>2,692,925</b>	<b>19,502</b>	<b>14,042,313</b>	<b>16.19%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	301,200	-	2,700	298,500	0.90%
<b>TOTAL ALL FUNDS</b>		<b>\$ 480,391,139</b>	<b>\$ 57,528,597</b>	<b>\$ 56,717,752</b>	<b>\$ 366,144,789</b>	<b>23.78%</b>