



# **Monthly Financial Reports**

## **March 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 March 2019 To March 2020**

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	\$78,482,015	\$ 114,566,660	\$ 36,084,645	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	48,861,190	51,456,753	2,595,563	
Tangible Personal Property Tax	6,499,645	8,418,854	1,919,209	
Property Tax Allocation	3,690,822	3,629,459	(61,363)	
<b>Total Property Taxes</b>	<b>\$ 59,461,709</b>	<b>\$ 63,505,066</b>	<b>\$ 4,043,357</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	135,887,088	133,649,919	(2,237,169)	(2)
Restricted Grants-in-Aid	12,528,469	12,364,104	(164,365)	
<b>Total State Funding</b>	<b>148,415,557</b>	<b>146,014,023</b>	<b>(2,401,534)</b>	
<b>Other Financing Sources</b>				
Transfers In	14,903,789	844,462	(14,059,327)	(3)
Other Revenues	5,011,381	4,818,753	(192,628)	
	<b>\$ 19,915,170</b>	<b>\$ 5,663,214</b>	<b>\$ (14,251,956)</b>	
<b>TOTAL REVENUE</b>	<b>\$ 227,792,436</b>	<b>\$ 215,182,303</b>	<b>\$ (12,610,133)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	66,128,470	74,374,312	8,245,842	
Employees' Retirement/Insurance Benefits	26,581,750	28,413,504	1,831,754	
<b>Total Salaries and Benefits</b>	<b>92,710,220</b>	<b>102,787,816</b>	<b>10,077,596</b>	(4)
<b>Purchased Services</b>				
Lease Payments	399,956	283,140	(116,816)	
Charter Schools	40,370,478	41,924,286	1,553,808	(5)
Voucher Schools/Tuition Adjustments	11,768,226	12,459,733	691,507	(6)
Purchased Services - Other	24,711,474	32,341,199	7,629,725	(7)
<b>Total Purchased Services</b>	<b>77,250,134</b>	<b>87,008,358</b>	<b>9,758,225</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	4,022,136	5,844,317	1,822,181	(8)
Capital Outlay	3,156,418	5,232,513	2,076,095	(9)
Advances Out	284,920	60,970	(223,950)	
Other Objects	2,070,219	2,216,572	146,353	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 9,533,693</b>	<b>\$ 13,354,372</b>	<b>\$ 3,820,679</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 179,494,047</b>	<b>\$ 203,150,546</b>	<b>\$ 23,656,500</b>	
<b>Excess of Rev Over (Under) Exp</b>	48,298,389	12,031,757	(36,266,632)	
<b>Ending Cash Balance</b>	<b>\$ 126,780,404</b>	<b>\$ 126,598,417</b>	<b>\$ (181,987)</b>	
Outstanding Encumbrance	16,553,622	19,287,253	2,733,631	
<b>Unreserved Cash Balance</b>	<b>\$ 110,226,782</b>	<b>\$ 107,311,164</b>	<b>\$ (2,915,618)</b>	

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

**Note 1: Total Property Taxes**

Total Property Tax increased by \$4M due to an increase in advances received in FY20 compared to FY19.

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

Unrestricted Grants-in-Aid decreased by \$2.2M due to the timing of the receipt of a Medicaid payment and a decrease of enrollment. District ADM reduced from 12,826 to 12,651 in the Foundation Payment.

**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 \$10M due to a combination of severance/leave payouts, and salary increases.

**Note 5: Charter Schools**

Charter Schools increased by \$1.5M due to an increase in student FTE from 6,560 in FY19 to 6,715 in FY20.

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

Voucher Schools increased by \$691K due to an increase in student FTE from 2,975 in FY19 to 3,042 in FY20.

**Note 7: Purchased Services - Other**

Other purchased services increased by \$7.6M 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.

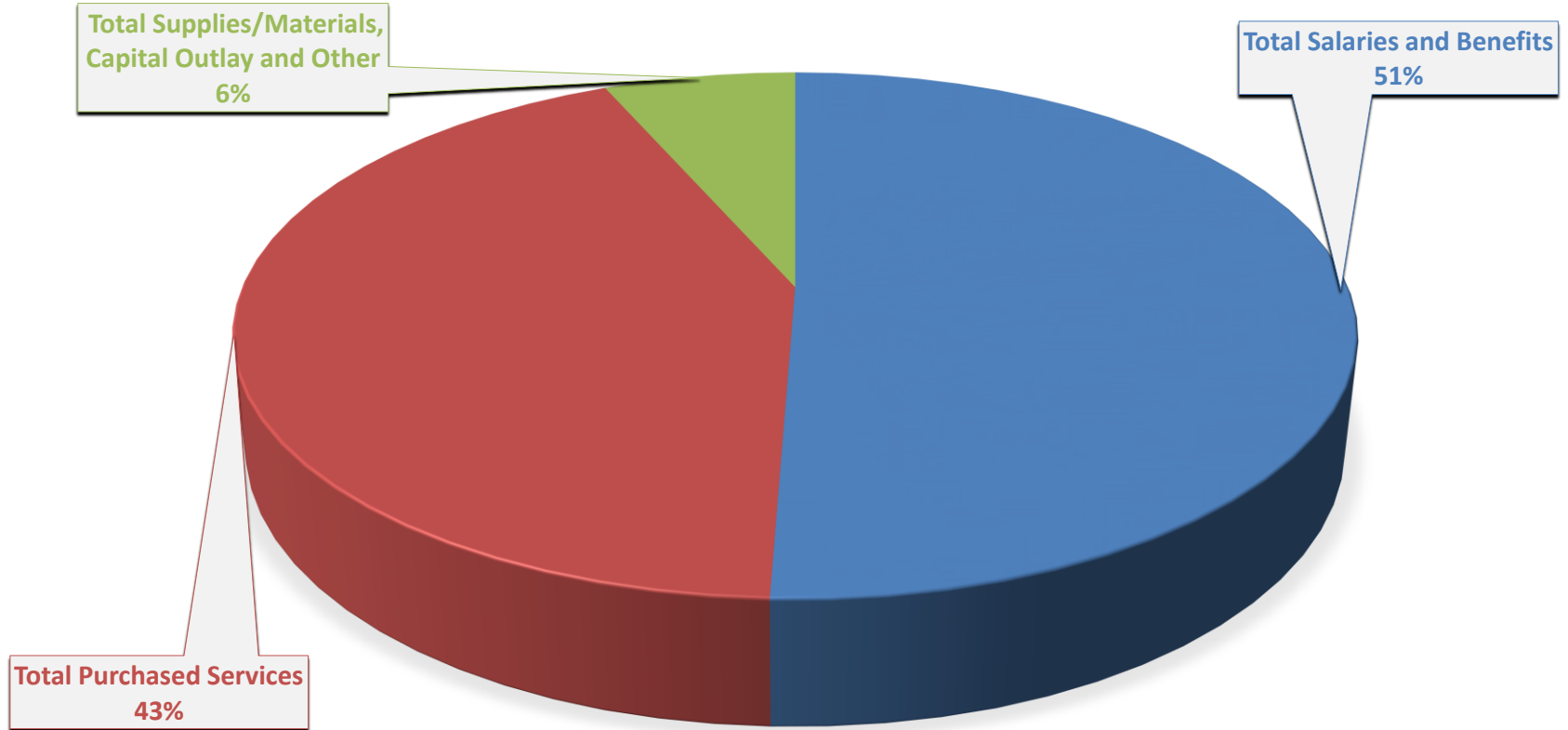
**Note 8: Supplies and Materials**

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 \$2M 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. .

## PERCENTAGE OF GENERAL FUND SPENDING

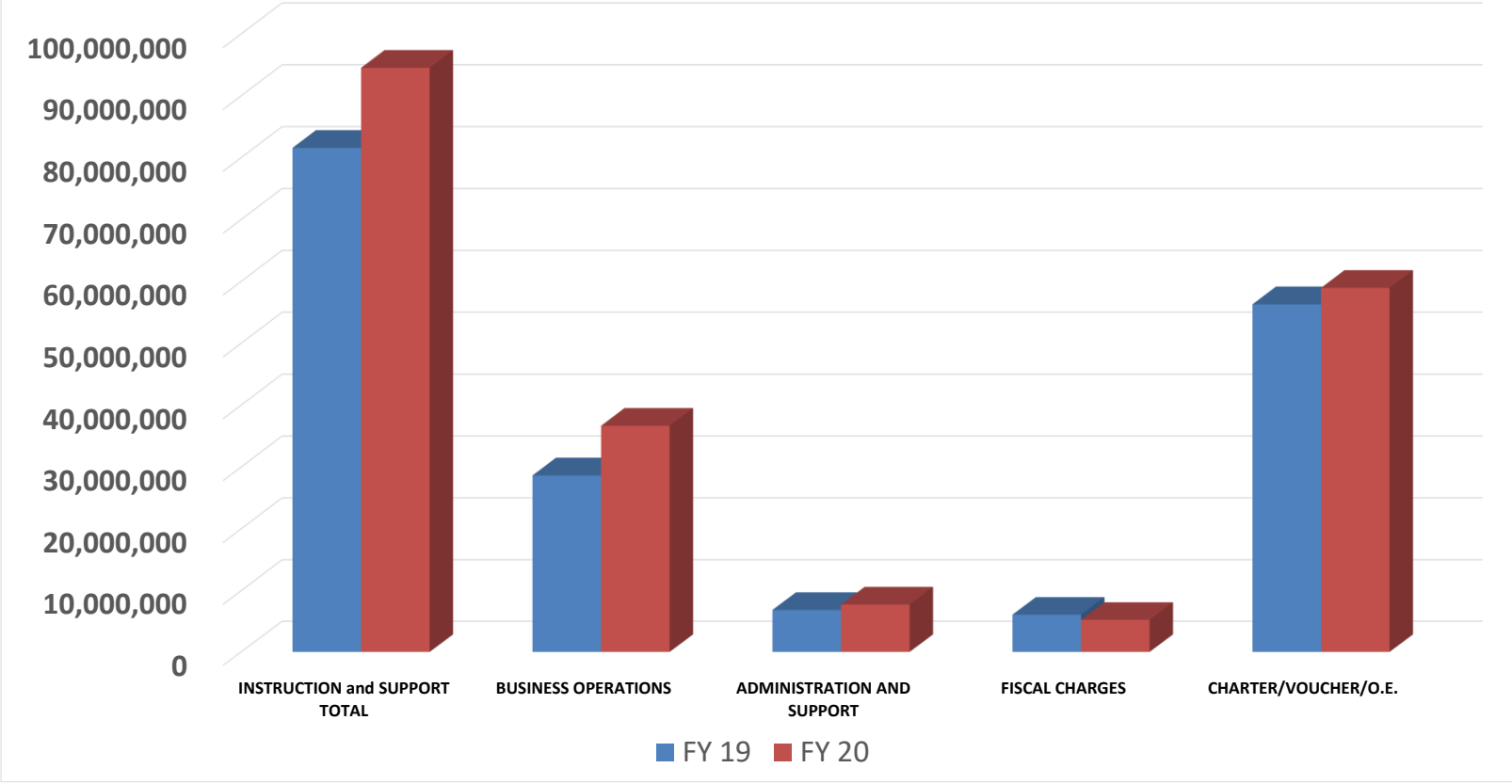


**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of March 2020**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$ 6,941,502	\$ 5,350,867	\$ -	\$ 1,590,635	77.09%
Teachers	46,066,800	37,546,307	-	8,520,493	81.50%
School Nurses	2,608,662	1,789,637	-	819,025	68.60%
School Counselors	1,372,967	1,023,299	-	349,668	74.53%
Library Media Spec	831,379	557,941	-	273,438	67.11%
Extra Duty Pay	810,001	301,190	-	508,811	37.18%
Supplies/Materials	1,616,119	662,018	251,116	702,985	56.50%
<b>REGULAR INSTRUCTION</b>	<b>60,247,430</b>	<b>47,231,259</b>	<b>251,116</b>	<b>12,765,055</b>	<b>78.81%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEK Teachers	14,760,000	11,186,444	-	3,573,556	75.79%
Gifted Teachers	1,131,536	577,123	3,596	550,817	51.32%
ELL Program	2,678,602	1,526,752	19,070	1,132,780	57.71%
ECIP Program	2,066,727	1,520,957	197	545,572	73.60%
ECIP Para(s)	831,827	558,863	-	272,964	67.19%
Psychological Services	2,589,583	1,113,435	4,051	1,472,097	43.15%
Paraprofessionals	3,943,534	3,201,239	-	742,295	81.18%
Related Services	5,511,456	2,544,113	-	2,967,343	46.16%
PASS Required Services	10,738,093	6,073,507	-	4,664,586	56.56%
OEK Central Office	3,907,492	2,867,897	561,946	477,648	87.78%
<b>EXCEPTIONAL CHILDREN</b>	<b>48,158,849</b>	<b>31,170,330</b>	<b>588,861</b>	<b>16,399,658</b>	<b>65.95%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	778,050	458,842	-	319,208	58.97%
Positive School Climate	778,645	441,919	18,784	317,942	59.17%
Clericals/Bus Mgrs	3,631,963	2,178,822	-	1,453,141	59.99%
Health Services	194,681	119,094	8,928	66,659	65.76%
Career Tech	3,852,784	2,219,819	171,885	1,461,080	62.08%
Montessori Para	778,333	582,240	-	196,093	74.81%
Library Media Paraprofessional	644,339	451,699	-	192,640	70.10%
In School Suspension Para	343,602	255,112	-	88,490	74.25%
Special Programs: Athletics	1,411,333	821,839	185,255	404,239	71.36%
Supplemental Athletic Contract	1,198,375	800,731	-	397,644	66.82%
<b>SPECIAL PROGRAMS</b>	<b>13,612,105</b>	<b>8,330,117</b>	<b>384,852</b>	<b>4,897,136</b>	<b>64.02%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	6,877,175	3,648,288	612,812	2,616,075	61.96%
Chief of Schools	1,121,479	595,711	195,734	330,034	70.57%
Males of Color	394,943	241,455	3,983	149,505	62.15%
Grants Mgmt	222,563	131,389	1,643	89,531	59.77%
Academics	1,025,762	544,048	61,619	420,095	0.00%
Accountability	2,360,709	1,761,815	200,162	398,732	83.11%
Student Enrollment Ctr	2,234,689	871,001	502,371	861,317	61.46%
<b>CHIEF ACADEMIC</b>	<b>14,237,320</b>	<b>7,793,707</b>	<b>1,578,324</b>	<b>4,865,289</b>	<b>65.83%</b>
<b>INSTRUCTION and SUPPORT</b>					
	<b>136,255,704</b>	<b>94,525,413</b>	<b>2,803,153</b>	<b>38,927,138</b>	<b>71.43%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	4,856,525	2,975,802	1,187,793	692,930	85.73%
Transportation	22,748,139	15,105,886	4,130,472	3,511,781	84.56%
IT/Erate Support	9,310,352	7,363,641	1,507,879	438,832	95.29%
Custodial Operations	7,577,808	4,808,008	299,761	2,470,039	67.40%
Grounds/Shop	1,757,337	837,049	58,600	861,688	50.97%
Facilities	19,062,645	4,678,353	2,889,888	11,494,404	39.70%
Environmental Compliance	2,357,532	87,198	65,326	2,205,008	6.47%
Distribution Center	953,880	625,836	24,507	303,537	68.18%
Mail Center	288,784	183,023	16,101	89,660	68.95%
<b>BUSINESS OPERATIONS</b>	<b>68,913,002</b>	<b>36,664,796</b>	<b>10,180,327</b>	<b>22,067,879</b>	<b>67.98%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	29,993	13,105	14,154	2,734	90.88%
Board Office/Member Pay	44,000	22,451	-	21,549	51.03%
Superintendent's Office	1,238,407	718,785	176,461	343,161	72.29%
Treasurer's Office	2,542,779	1,779,240	296,610	466,929	81.64%
Advances Out	1,000,000	60,970	-	939,030	0.00%
Public Relations	1,513,602	528,411	236,935	748,256	50.56%
DEA President	110,638	82,407	-	28,231	74.48%
Human Resources	7,268,066	3,543,516	2,303,482	1,421,068	80.45%
Legal	1,767,063	1,005,286	656,688	105,089	94.05%
<b>ADMINISTRATION AND SUPPORT</b>	<b>15,514,548</b>	<b>7,754,171</b>	<b>3,684,330</b>	<b>4,076,047</b>	<b>73.73%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	6,953,119	2,880,510	934,761	3,137,848	54.87%
Utilities	4,693,211	2,370,812	1,684,682	637,717	86.41%
<b>FISCAL CHARGES</b>	<b>11,646,330</b>	<b>5,251,322</b>	<b>2,619,443</b>	<b>3,775,565</b>	<b>67.58%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	77,800,000	58,954,844	-	18,845,156	75.78%
<b>CHARTER/VOUCHER/O.E.</b>	<b>77,800,000</b>	<b>58,954,844</b>	<b>-</b>	<b>18,845,156</b>	<b>75.78%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 310,129,584</b>	<b>\$ 203,150,546</b>	<b>\$ 19,287,253</b>	<b>\$ 87,691,785</b>	<b>71.72%</b>

DAYTON PUBLIC SCHOOLS				
General Fund Detailed Expenditure by Department				
Comparison of March 2019 To March 2020				
	FY19	FY20	Increase/	Percentage
	Expenditures	Expenditures	(Decrease)	Increase/
			(Decrease)	(Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 4,581,010	\$ 5,350,867	\$ 769,857	16.81%
Teachers	32,930,347	37,546,307	4,615,960	14.02%
School Nurses	1,629,287	1,789,637	160,350	9.84%
School Counselors	909,536	1,023,299	113,763	12.51%
Library Media Spec	480,179	557,941	77,762	16.19%
Extra Duty Pay	338,795	301,190	(37,605)	-11.10%
Supplies/Materials	559,631	662,018	102,387	18.30%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>41,428,785</b>	<b>47,231,259</b>	<b>5,802,474</b>	<b>14.01%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEK Teachers	9,798,266	11,186,444	1,388,178	14.17%
Gifted Teachers	681,112	577,123	(103,989)	-15.27%
ELL Program	1,272,552	1,526,752	254,200	19.98%
ECIP Program	1,410,976	1,520,957	109,981	7.79%
ECIP Para(s)	606,057	558,863	(47,194)	-7.79%
Psychological Services	1,075,820	1,113,435	37,615	3.50%
Paraprofessionals	2,372,216	3,201,239	829,023	34.95%
Related Services	2,842,951	2,544,113	(298,838)	-10.51%
PASS Required Services	4,829,506	6,073,507	1,244,001	25.76%
OEK Central Office	1,716,777	2,867,897	1,151,120	67.05%
<b>EXCEPTIONAL CHILDREN</b>	<b>26,606,233</b>	<b>31,170,330</b>	<b>4,564,097</b>	<b>17.15%</b>
<b>SPECIAL PROGRAMS</b>				
Stivers Adjunct Staff	445,875	458,842	12,967	2.91%
Positive School Climate	221,532	441,919	220,387	99.48%
Clericals/Bus Mgrs	2,352,019	2,178,822	(173,197)	-7.36%
Health Services	98,402	119,094	20,692	21.03%
Career Tech	2,365,943	2,219,819	(146,124)	-6.18%
Montessori Para	359,480	582,240	222,760	61.97%
Library Media Paraprofessional	385,168	451,699	66,531	17.27%
In School Suspension Para	198,567	255,112	56,545	28.48%
Special Programs: Athletics	622,202	821,839	199,637	32.09%
Supplemental Athletic Contract	723,072	800,731	77,659	10.74%
<b>SPECIAL PROGRAMS</b>	<b>7,772,260</b>	<b>8,330,117</b>	<b>557,857</b>	<b>7.18%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	2,326,870	3,648,288	1,321,418	56.79%
Chief of Schools	546,680	595,711	49,031	8.97%
Males of Color	217,179	241,455	24,276	11.18%
Grants Mgmt	102,209	131,389	29,180	28.55%
Academics		544,048	544,048	100.00%
Accountability	1,575,425	1,761,815	186,390	11.83%
Student Enrollment Ctr	1,011,580	871,001	(140,579)	-13.90%
<b>CHIEF ACADEMIC</b>	<b>5,779,943</b>	<b>7,793,707</b>	<b>2,013,764</b>	<b>34.84%</b>
<b>INSTRUCTION and SUPPORT TOTAL</b>				
	<b>81,587,221</b>	<b>94,525,413</b>	<b>12,938,192</b>	<b>15.86%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	1,916,219	2,975,802	1,059,583	55.30%
Transportation	11,328,565	15,105,886	3,777,321	33.34%
IT/Erate Support	5,677,985	7,363,641	1,685,656	29.69%
Custodial Operations	4,939,629	4,808,008	(131,621)	-2.66%
Grounds/Shop	896,349	837,049	(59,300)	-6.62%
Facilities	3,190,972	4,678,353	1,487,381	46.61%
Environmental Compliance	886	87,198	86,312	9741.76%
Distribution Center	506,748	625,836	119,088	23.50%
Mail Center	179,408	183,023	3,615	2.01%
<b>BUSINESS OPERATIONS</b>	<b>28,636,761</b>	<b>36,664,796</b>	<b>8,028,035</b>	<b>28.03%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	7,547	13,105	5,558	73.65%
Board Office/Member Pay	32,933	22,451	(10,482)	-31.83%
Superintendent's Office	443,680	718,785	275,105	62.01%
Treasurer's Office	1,940,139	1,779,240	(160,899)	-8.29%
Advances Out	284,920	60,970	(223,950)	-78.60%
Public Relations	533,791	528,411	(5,380)	-1.01%
DEA President	76,437	82,407	5,970	7.81%
Human Resources	2,775,920	3,543,516	767,596	27.65%
Legal	780,461	1,005,286	224,825	28.81%
<b>ADMINISTRATION AND SUPPORT</b>	<b>6,875,828</b>	<b>7,754,171</b>	<b>878,343</b>	<b>12.77%</b>
<b>FISCAL CHARGES</b>				
Debt, Insurance and Taxes	3,212,289	2,880,510	(331,779)	-10.33%
Utilities	2,884,838	2,370,812	(514,026)	-17.82%
<b>FISCAL CHARGES</b>	<b>6,097,127</b>	<b>5,251,322</b>	<b>(845,805)</b>	<b>-13.87%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	56,297,110	58,954,844	2,657,734	4.72%
<b>CHARTER/VOUCHER/O.E.</b>	<b>56,297,110</b>	<b>58,954,844</b>	<b>2,657,734</b>	<b>4.72%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 179,494,047</b>	<b>\$ 203,150,546</b>	<b>\$ 23,656,499</b>	<b>13.18%</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 March 2020**

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/19	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 3/31/20	Encumbrances	Unreserved CASH BALANCE 3/31/20
<b>GENERAL FUND</b>							
001	General Fund	\$114,566,660	\$215,182,303	\$203,150,546	\$126,598,417	\$19,287,253	\$107,311,164
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	7,316,961	15,369,289	\$13,879,000	8,807,250	-	8,807,250
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	552,550	122,770	103,856	571,464	45,111	526,353
019	Other Grant	228,823	41,781	17,632	252,972	22,573	230,399
034	Classroom Facilities Maintenance	4,754,932	641,466	931,637	4,464,761	989,423	3,475,338
300	District Managed Student Activity	186,101	149,790	78,696	257,195	37,262	219,933
401	Auxiliary Services NPSD	776,663	1,777,705	1,378,612	1,175,756	261,804	913,952
439	Public School Preschool	196,297	365,473	561,770	-	425,728	(425,728)
451	Data Communication for Schools	13,435	46,800	13,435	46,800	-	46,800
461	Vocational Education Enhancmnt	4,783	4,441	9,224	-	1,725	(1,725)
467	Student Wellness	-	2,987,988	180,085	2,807,903	75,000	2,732,903
499	Miscellaneous State Grants	63,295	90,376	133,740	19,931	3,478	16,453
516	IDEA PartB Special Education	272,207	1,785,598	2,138,226	(80,421) (1)	174,666	(255,087)
524	Vocation Education CarlDPerkins	(39,879)	408,690	370,906	(2,095) (2)	331,100	(333,195)
536	Title I School Improvement A	217,732	77,658	295,390	-	88,422	(88,422)
537	Title I School Improvement G	182,163	812,371	1,080,019	(85,485) (3)	470,602	(556,087)
551	TitleIII Limit English Proficiency	10,217	21,850	34,435	(2,368) (4)	68,866	(71,234)
572	Title I Disadvantaged Children	855,916	6,736,136	8,029,221	(437,169) (5)	2,048,008	(2,485,177)
587	IDEA Preschool Handicapped	2,442	42,480	47,583	(2,661) (6)	-	(2,661)
590	Improving Teacher Quality	39,523	445,543	509,737	(24,671) (7)	8,733	(33,404)
599	Miscellaneous Federal Grants	(32,529)	472,001	383,779	55,693	104,219	(48,526)
	<b>Total Special Revenue Funds</b>	<b>8,284,671</b>	<b>17,030,917</b>	<b>16,297,983</b>	<b>9,017,605</b>	<b>5,156,720</b>	<b>3,860,885</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	15,217,526	2,108,041	4,331,455	12,994,112	747,106	12,247,006
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$17,343,706	\$7,718,464	\$6,451,941	18,610,229	2,796,363	15,813,866
009	Uniform School Supplies	23,331	374	611	23,094	-	23,094
013	Welcome Stadium	271,747	292,560	248,260	316,047	55,053	260,994
	<b>Total Enterprise Funds</b>	<b>\$17,638,784</b>	<b>\$8,011,398</b>	<b>\$6,700,812</b>	<b>\$18,949,370</b>	<b>2,851,416</b>	<b>\$16,097,954</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	102,262	9,125	10,962	100,425	1,792	98,633
021	Intra District Services	8,332	-	224	8,108	-	8,108
024	Self Insured Employee Benefits	18,836,410	17,292,044	17,220,485	18,907,969	47,454	18,860,515
027	Worker's Comp Self Insured	5,443,172	2,034,233	1,337,060	6,140,345	272,319	5,868,026
	<b>Total Internal Service</b>	<b>24,390,176</b>	<b>19,335,402</b>	<b>18,568,731</b>	<b>25,156,847</b>	<b>321,565</b>	<b>24,835,282</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	884,333	11,371,796	9,970,638	2,285,491	-	2,285,491
200	Student Managed Activity	228,109	68,323	57,023	239,409	52,044	187,365
	<b>Total Trust and Agency Funds</b>	<b>1,112,442</b>	<b>11,440,119</b>	<b>10,027,661</b>	<b>2,524,900</b>	<b>52,044</b>	<b>2,472,856</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	232,875	33,690	6,033	260,532	1,800	258,732
<b>TOTAL ALL FUNDS</b>		<b>\$ 188,760,095</b>	<b>\$ 288,511,159</b>	<b>\$ 272,962,221</b>	<b>\$ 204,309,033</b>	<b>\$ 28,417,904</b>	<b>\$ 175,891,129</b>

## DAYTON PUBLIC SCHOOLS

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

**Note 1: IDEA PartB Special Education**

Fund 516 has a negative balance of \$80,421. \$80,421 will be posted in April.

**Note 2: Vocation Education CarlIDPerkins**

Fund 524 has a negative balance of \$2,095. \$2,095 will be posted in April.

**Note 3: Title I School Improvement G**

Fund 537 has a negative balance of \$85,485. \$85,485 will be posted in April.

**Note 4: Title III Limit English Proficiency**

Fund 551 has a negative balance of \$2,368. \$2,368 will be posted in April.

**Note 5: Title I Disadvantaged Children**

Fund 572 has a negative balance of \$437,169. \$437,169 will be posted in April.

**Note 6: IDEA Preschool Handicapped**

Fund 587 has a negative balance of \$2,661. \$2,661 will be posted in April.

**Note 7: Improving Teacher Quality**

Fund 590 has a negative balance of \$24,671. \$24,671 will be posted in April.

# DAYTON PUBLIC SCHOOLS

## Budget vs. Actual by Fund As Of March 2020

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2020	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 310,129,582	\$ 203,150,546	\$ 19,287,253	\$ 87,691,783	71.72%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	18,000,000	13,879,000	-	4,121,000	77.11%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	834,483	103,856	45,111	685,516	17.85%
019	Other Grant	432,856	17,632	22,573	392,651	9.29%
034	Classroom Facilities Maintenance	4,938,229	931,637	989,423	3,017,169	38.90%
300	District Managed Student Activity	409,854	78,696	37,262	293,896	28.29%
401	Auxiliary Services NPSD	2,643,117	1,378,612	261,804	1,002,701	62.06%
439	Public School Preschool	988,170	561,770	425,728	672	99.93%
451	Data Communication for Schools	36,835	13,435	-	23,400	36.47%
461	Vocational Education Enhancmnt	14,224	9,224	1,725	3,275	76.98%
467	Student Wellness	2,985,520	180,085	75,000	2,730,435	8.54%
499	Miscellaneous State Grants	197,825	133,740	3,478	60,607	69.36%
516	IDEA PartB Special Education	5,024,346	2,138,226	174,666	2,711,454	46.03%
524	Vocation Education CarlDPerkins	852,034	370,906	331,100	150,028	82.39%
536	Title I School Improvement A	942,890	295,390	88,422	559,078	40.71%
537	Title I School Improvement G	2,887,789	1,080,019	470,602	1,337,168	53.70%
551	TitleIII Limit English Proficiency	389,795	34,435	68,866	286,494	26.50%
572	Title I Disadvantaged Children	18,487,096	8,029,221	2,048,008	8,409,867	54.51%
587	IDEA Preschool Handicapped	77,036	47,583	-	29,453	61.77%
590	Improving Teacher Quality	1,071,523	509,737	8,733	553,053	48.39%
599	Miscellaneous Federal Grants	1,582,909	383,779	104,219	1,094,911	30.83%
	<b>Special Revenue Funds</b>	<b>44,796,531</b>	<b>16,297,983</b>	<b>5,156,720</b>	<b>23,341,828</b>	<b>47.89%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	5,391,863	4,331,455	747,106	313,302	94.19%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,676,838	6,451,941	2,796,363	6,428,534	58.99%
009	Uniform School Supplies	26,000	611	-	25,389	2.35%
013	Welcome Stadium	647,565	248,260	55,053	344,252	46.84%
	<b>Total Enterprise Funds</b>	<b>16,350,403</b>	<b>6,700,812</b>	<b>2,851,416</b>	<b>6,798,175</b>	<b>58.42%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	115,000	10,962	1,792	102,246	11.09%
021	Intra District Services	8,331	224	-	8,107	2.69%
024	Self Insured Employee Benefits	22,030,801	17,220,485	47,454	4,762,862	78.38%
027	Worker's Comp Self Insured	2,579,459	1,337,060	272,319	970,080	62.39%
	<b>Total Internal Service</b>	<b>24,733,591</b>	<b>18,568,731</b>	<b>321,565</b>	<b>5,843,295</b>	<b>76.38%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,355,000	9,970,638	-	6,384,362	60.96%
200	Student Managed Activity	389,559	57,023	52,044	280,492	28.00%
	<b>Total Trust and Agency Funds</b>	<b>16,744,559</b>	<b>10,027,661</b>	<b>52,044</b>	<b>6,664,854</b>	<b>60.20%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	280,000	6,033	1,800	272,167	2.80%
<b>TOTAL ALL FUNDS</b>		<b>\$ 436,426,530</b>	<b>\$ 272,962,221</b>	<b>\$ 28,417,904</b>	<b>\$ 135,046,405</b>	<b>69.06%</b>