



# Monthly Financial Reports

## October 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 October 2019 to October 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)	25,514,326	19,690,013	(5,824,313)	
Tangible Personal Property Tax	3,840,779	3,474,708	(366,071)	
Property Tax Allocation	3,629,459	-	(3,629,459)	
Payments in Lieu of Taxes	-	-	-	
<b>Total Property Taxes</b>	<b>\$ 32,984,563</b>	<b>\$ 23,164,721</b>	<b>\$ (9,819,842)</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	60,122,691	58,665,874	(1,456,817)	(2)
Restricted Grants-in-Aid	5,650,996	5,602,233	(48,764)	
<b>Total State Funding</b>	<b>\$ 65,773,687</b>	<b>\$ 64,268,106</b>	<b>(1,505,581)</b>	
<b>Other Financing Sources</b>				
Advances In	761,440	4,036,055	3,274,615	(3)
Other Revenues	2,354,245	2,280,389	(73,856)	
	<b>\$ 3,115,685</b>	<b>\$ 6,316,444</b>	<b>\$ 3,200,759</b>	
<b>TOTAL REVENUE</b>	<b>\$ 101,873,936</b>	<b>\$ 93,749,271</b>	<b>\$ (8,124,664)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	30,339,326	30,263,144	(76,181)	
Employees' Retirement/Insurance Benefits	10,914,916	11,292,490	377,574	
<b>Total Salaries and Benefits</b>	<b>41,254,241</b>	<b>41,555,634</b>	<b>301,393</b>	
<b>Purchased Services</b>				
Lease Payments	76,991	190,293	113,302	
Charter Schools	18,144,811	18,095,744	(49,068)	
Voucher Schools/Tuition Adjustments	5,409,591	5,334,760	(74,832)	
Purchased Services - Other	13,351,163	13,126,726	(224,436)	
<b>Total Purchased Services</b>	<b>36,982,557</b>	<b>36,747,523</b>	<b>(235,033)</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	3,500,075	3,732,188	232,112	
Capital Outlay	2,719,193	4,298,482	1,579,289	(4)
Advances Out	60,970	-	(60,970)	
Other Objects	1,822,553	1,174,496	(648,057)	(5)
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 8,102,792</b>	<b>\$ 9,205,166</b>	<b>\$ 1,102,374</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,339,590</b>	<b>\$ 87,508,323</b>	<b>\$ 1,168,734</b>	
<b>Excess of Rev Over (Under) Exp</b>	15,534,346	6,240,948	(9,293,397)	
<b>Ending Cash Balance</b>	<b>\$ 130,101,006</b>	<b>\$ 113,802,153</b>	<b>\$ (16,298,852)</b>	
Outstanding Encumbrance	32,547,514	27,161,480	(5,386,034)	
<b>Unreserved Cash Balance</b>	<b>\$ 97,553,492</b>	<b>\$ 86,640,674</b>	<b>\$ (10,912,818)</b>	

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

**Note 1: Total Property Taxes**

Total Property Tax decreased by \$9.8M - Montgomery County granted 30 day extension on payment of taxes, due to COVID. There is also a timing issue. This year the first settlement will be received and posted in November.

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

Unrestricted Grants-in-Aid decreased by \$1.4M due to Governor 3.7% reduction in foundation payments.

**Note 3: Advances In**

Advances In increased by 3.2M due to the FY20 Board Advance payment to grant funds to cover expenses at year end.

**Note 4: Capital Outlay**

Capital Outlay increased by 1.5M due to the 1.1M purchase of 354 Mound Street in FY21.

**Note 5: Other Objects**

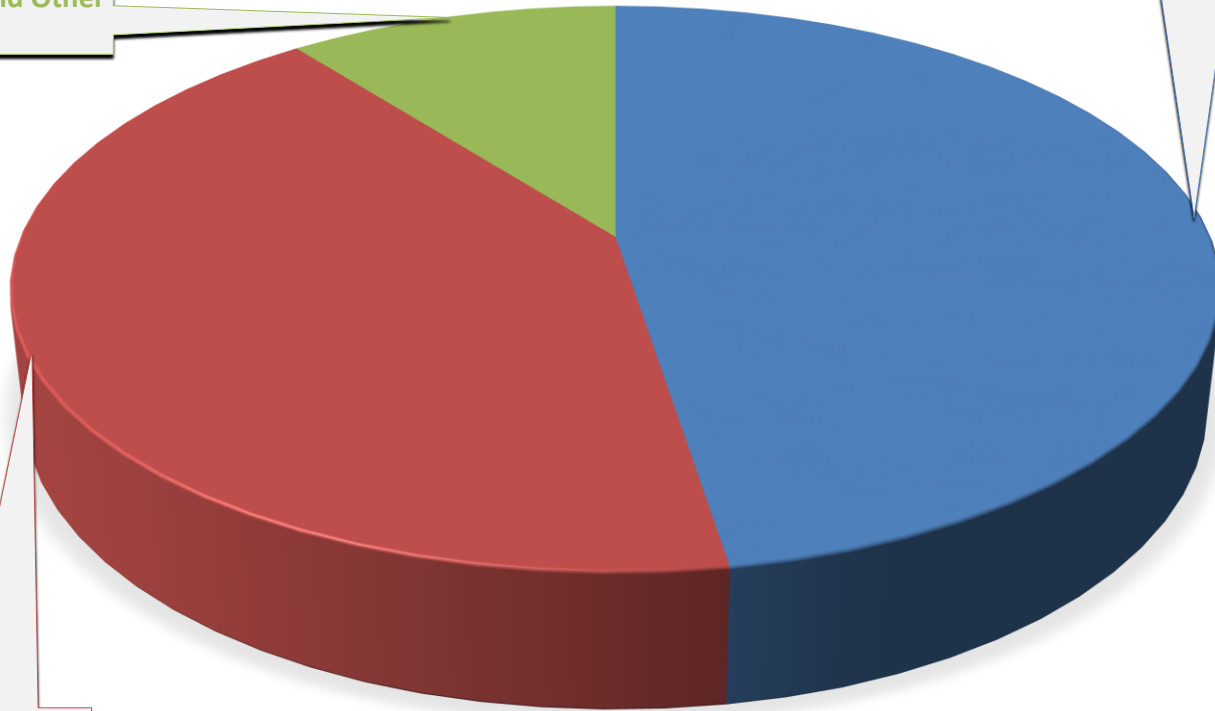
Other Objects decreased by 648K due to the timing of Montgomery County Auditor tax fees paid FY20 compared to the current FY21. The County payment for November will reflect any fees paid by DPS on November FY21 Financials.

# PERCENTAGE OF GENERAL FUND SPENDING

Total Supplies/Materials,  
Capital Outlay and Other  
11%

Total Salaries and Benefits  
47%

Total Purchased Services  
42%

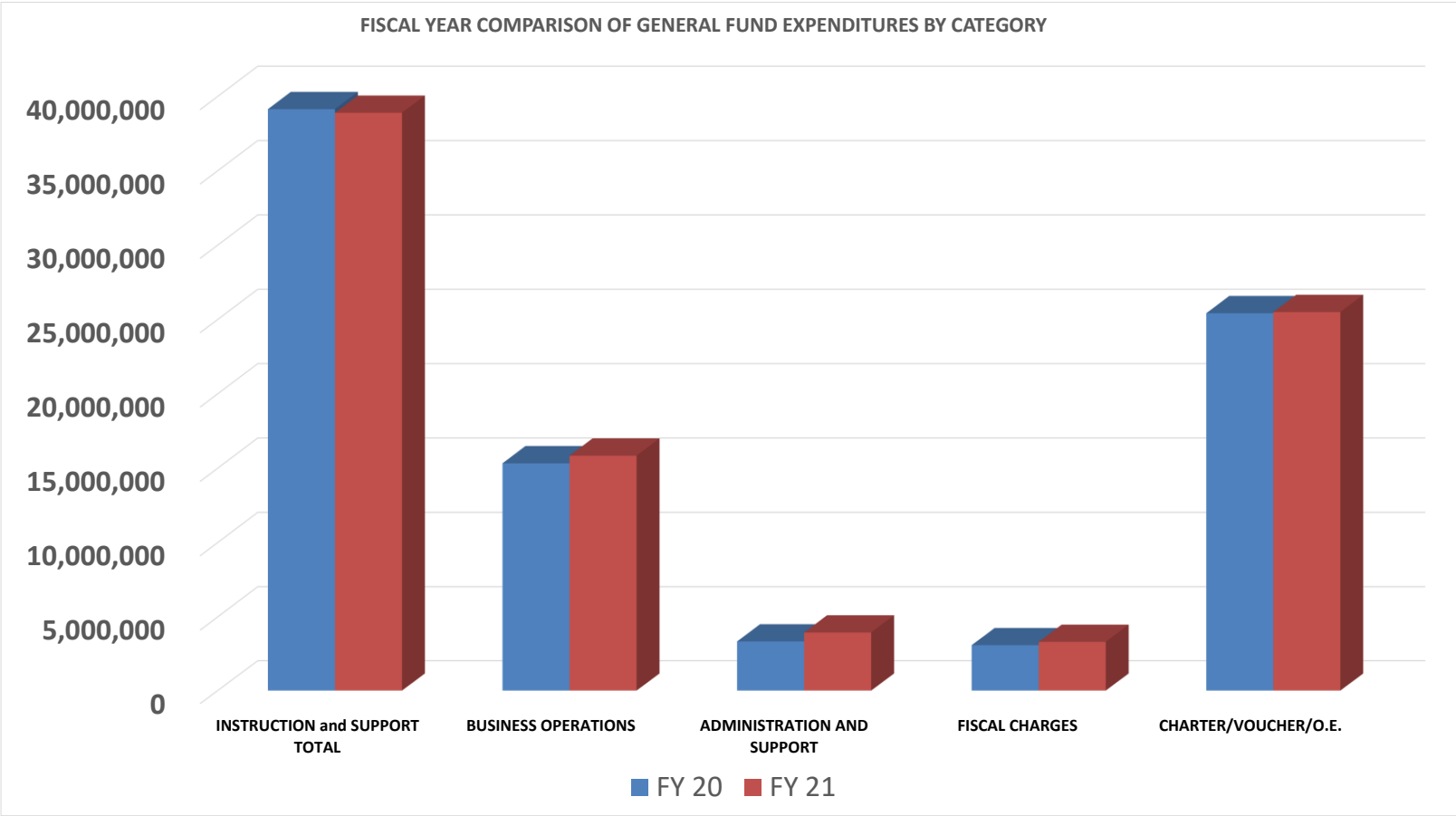


**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of October 2020**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	7,572,624	2,241,325	-	5,331,299	29.60%
Teachers	55,674,675	17,137,409	-	38,537,266	30.78%
School Nurses	-	-	-	-	-
School Counselors	1,679,553	458,649	-	1,220,904	27.31%
Library Media Spec	913,232	154,688	-	758,544	16.94%
Extra Duty Pay	815,150	-	-	815,150	0.00%
Supplies/Materials	1,314,003	350,974	289,823	673,206	48.77%
<b>REGULAR INSTRUCTION</b>	<b>67,969,237</b>	<b>20,343,045</b>	<b>289,823</b>	<b>47,336,369</b>	<b>30.36%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	17,280,000	5,431,817	-	11,848,183	31.43%
Gifted Teachers	1,164,469	161,192	456	1,002,821	13.88%
ELL Program	2,433,291	670,188	37,545	1,725,558	29.09%
ECIP Program	2,431,971	706,145	-	1,725,826	29.04%
ECIP Para(s)	931,868	145,425	-	786,443	15.61%
Psychological Services	2,376,545	720,357	26,733	1,629,455	31.44%
Paraprofessionals	5,650,000	1,501,200	-	4,148,800	26.57%
Related Services	4,395,338	1,192,787	-	3,202,551	27.14%
PASS Required Services	10,500,000	1,359,626	-	9,140,374	12.95%
OEC Central Office	4,365,606	640,917	1,760,675	1,964,014	55.01%
<b>EXCEPTIONAL CHILDREN</b>	<b>51,529,089</b>	<b>12,529,654</b>	<b>1,825,409</b>	<b>37,174,026</b>	<b>27.86%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	578,331	-	-	578,331	-
Positive School Climate	8,750	-	8,750	-	100.00%
Clericals/Bus Mgrs	3,462,986	850,494	-	2,612,492	24.56%
Health Services	266,923	12,519	13,228	241,176	9.65%
Career Tech	4,061,265	1,193,461	358,334	2,509,469	38.21%
Montessori Para	-	-	-	-	-
Library Media Paraprofessional	-	-	-	-	-
In School Suspension Para	-	-	-	-	-
Special Programs: Athletics	1,191,722	368,878	174,509	648,334	45.60%
Supplemental Athletic Contract	1,155,763	780	-	1,154,983	0.07%
<b>SPECIAL PROGRAMS</b>	<b>10,725,740</b>	<b>2,426,133</b>	<b>554,821</b>	<b>7,744,785</b>	<b>27.79%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,297,052	2,297,889	318,925	4,680,237	35.86%
Chief of Schools	965,067	176,279	319,105	469,683	51.33%
Males of Color	1,645	-	400	1,245	24.32%
Grants Mgmt	231,776	69,497	2,010	160,269	30.85%
Academics	995,585	188,198	78,874	728,513	26.83%
Accountability	2,067,079	575,342	209,495	1,282,242	37.97%
Student Enrollment Ctr	2,137,503	293,478	274,506	1,569,519	26.57%
<b>CHIEF ACADEMIC</b>	<b>13,695,707</b>	<b>3,600,683</b>	<b>1,203,316</b>	<b>8,891,708</b>	<b>35.08%</b>
<b>INSTRUCTION and SUPPORT</b>					
	<b>143,919,773</b>	<b>38,899,515</b>	<b>3,873,369</b>	<b>101,146,888</b>	<b>29.72%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	2,029,745	743,798	445,951	839,997	58.62%
IT/Erate Support	12,218,293	5,545,138	5,874,348	798,806	93.46%
Custodial Operations	8,051,679	1,972,392	719,579	5,359,708	33.43%
Grounds/Shop	1,295,090	205,653	132,283	957,154	26.09%
Facilities	12,519,948	3,944,957	3,424,547	5,150,444	58.86%
Environmental Compliance	696,335	250,888	157,655	287,792	58.67%
Distribution Center	901,058	213,822	32,694	654,542	27.36%
Mail Center	323,378	123,386	36,258	163,733	49.37%
Transportation	19,830,389	2,841,506	3,551,090	13,437,793	32.24%
<b>BUSINESS OPERATIONS</b>	<b>57,865,915</b>	<b>15,841,539</b>	<b>14,374,407</b>	<b>27,649,969</b>	<b>52.22%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	34,105	140	12,800	21,165	37.94%
Board Office/Member Pay	45,000	12,997	-	32,003	28.88%
Superintendent's Office	1,296,683	228,439	288,470	779,774	39.86%
Treasurer's Office	5,855,727	2,254,644	359,369	3,241,714	44.64%
Advances Out	-	-	-	-	0.00%
Public Relations	1,248,971	153,259	63,166	1,032,546	17.33%
DEA President	119,999	43,105	-	76,894	35.92%
Human Resources	6,027,594	949,125	3,805,472	1,272,997	78.88%
Legal	1,772,797	308,138	669,228	795,431	55.13%
<b>ADMINISTRATION AND SUPPORT</b>	<b>16,400,876</b>	<b>3,949,847</b>	<b>5,198,505</b>	<b>7,252,524</b>	<b>55.78%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	9,126,879	2,297,332	927,376	5,902,171	35.33%
Utilities	4,984,638	1,020,863	2,787,824	1,175,951	76.41%
<b>FISCAL CHARGES</b>	<b>14,111,517</b>	<b>3,318,195</b>	<b>3,715,200</b>	<b>7,078,122</b>	<b>49.84%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	81,988,805	25,499,226	-	56,489,579	31.10%
<b>CHARTER/VOUCHER/O.E.</b>	<b>81,988,805</b>	<b>25,499,226</b>	<b>-</b>	<b>56,489,579</b>	<b>31.10%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 314,286,885</b>	<b>\$ 87,508,323</b>	<b>\$ 27,161,480</b>	<b>\$ 199,617,082</b>	<b>36.49%</b>

DAYTON PUBLIC SCHOOLS				
General Fund Detailed Expenditure by Department				
Comparison of October 2019 to October 2020				
	FY20	FY21	Increase/	Percentage
	Expenditures	Expenditures	(Decrease)	Increase/
			(Decrease)	(Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 2,329,016	\$ 2,241,325	\$ (87,691)	-3.77%
Teachers	15,304,240	17,137,409	1,833,169	11.98%
School Nurses	745,470	-	(745,470)	-100.00%
School Counselors	434,657	458,649	23,992	5.52%
Library Media Spec	230,756	154,688	(76,068)	-32.96%
Extra Duty Pay	486	-	(486)	-100.00%
Supplies/Materials	345,842	350,974	5,132	1.48%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>19,390,467</b>	<b>20,343,045</b>	<b>952,578</b>	<b>4.91%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	4,521,602	5,431,817	910,215	20.13%
Gifted Teachers	259,912	161,192	(98,720)	-37.98%
ELL Program	612,205	670,188	57,983	9.47%
ECIP Program	631,582	706,145	74,563	11.81%
ECIP Para(s)	210,153	145,425	(64,728)	-30.80%
Psychological Services	459,314	720,357	261,043	56.83%
Paraprofessionals	1,153,937	1,501,200	347,263	30.09%
Related Services	1,104,574	1,192,787	88,213	7.99%
PASS Required Services	1,994,254	1,359,626	(634,628)	-31.82%
OEC Central Office	1,583,195	640,917	(942,278)	-59.52%
<b>EXCEPTIONAL CHILDREN</b>	<b>12,530,728</b>	<b>12,529,654</b>	<b>(1,074)</b>	<b>-0.01%</b>
<b>SPECIAL PROGRAMS</b>				
Stivers Adjunct Staff	132,689	-	(132,689)	-100.00%
Positive School Climate	169,656	-	(169,656)	-100.00%
Clericals/Bus Mgrs	903,113	850,494	(52,619)	-5.83%
Health Services	57,961	12,519	(45,442)	-78.40%
Career Tech	991,364	1,193,461	202,097	20.39%
Montessori Para	153,853	-	(153,853)	-100.00%
Library Media Paraprofessional	177,992	-	(177,992)	-100.00%
In School Suspension Para	92,027	-	(92,027)	-100.00%
Special Programs: Athletics	391,691	368,878	(22,813)	-5.82%
Supplemental Athletic Contract	-	780	780	0.00%
<b>SPECIAL PROGRAMS</b>	<b>3,070,345</b>	<b>2,426,133</b>	<b>(644,213)</b>	<b>-20.98%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	2,287,788	2,297,889	10,101	0.44%
Chief of Schools	250,854	176,279	(74,575)	-29.73%
Males of Color	89,609	-	(89,609)	-100.00%
Grants Mgmt	43,780	69,497	25,717	58.74%
Academics	236,454	188,198	(48,256)	-20.41%
Accountability	823,038	575,342	(247,696)	-30.10%
Student Enrollment Ctr	422,800	293,478	(129,322)	-30.59%
<b>CHIEF ACADEMIC</b>	<b>4,154,322</b>	<b>3,600,683</b>	<b>(553,639)</b>	<b>-13.33%</b>
<b>INSTRUCTION and SUPPORT TOTAL</b>				
	<b>39,145,863</b>	<b>38,899,515</b>	<b>(246,349)</b>	<b>-0.63%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	1,541,292	743,798	(797,494)	-51.74%
IT/Erate Support	3,880,211	5,545,138	1,664,927	42.91%
Custodial Operations	2,248,811	1,972,392	(276,419)	-12.29%
Grounds/Shop	383,624	205,653	(177,971)	-46.39%
Facilities	1,697,584	3,944,957	2,247,373	132.39%
Environmental Compliance	29,221	250,888	221,667	758.58%
Distribution Center	252,941	213,822	(39,119)	-15.47%
Mail Center	126,423	123,386	(3,037)	-2.40%
Transportation	5,170,197	2,841,506	(2,328,691)	-45.04%
<b>BUSINESS OPERATIONS</b>	<b>15,330,305</b>	<b>15,841,539</b>	<b>511,235</b>	<b>3.33%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	1,682	140	0	0.00%
Board Office/Member Pay	9,937	12,997	3,060	30.80%
Superintendent's Office	514,196	228,439	(285,757)	-55.57%
Treasurer's Office	867,623	2,254,644	1,387,021	159.86%
Advances Out	-	-	0	0.00%
Public Relations	282,941	153,259	(129,682)	-45.83%
DEA President	34,847	43,105	8,258	23.70%
Human Resources	1,142,670	949,125	(193,545)	-16.94%
Legal	494,907	308,138	(186,769)	-37.74%
<b>ADMINISTRATION AND SUPPORT</b>	<b>3,348,801</b>	<b>3,949,847</b>	<b>602,588</b>	<b>17.99%</b>
<b>FISCAL CHARGES</b>				
Debt, Insurance and Taxes	1,956,418	2,297,332	340,914	17.43%
Utilities	1,137,652	1,020,863	(116,789)	-10.27%
<b>FISCAL CHARGES</b>	<b>3,094,070</b>	<b>3,318,195</b>	<b>224,125</b>	<b>7.24%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	25,420,551	25,499,226	78,675	0.31%
<b>CHARTER/VOUCHER/O.E.</b>	<b>25,420,551</b>	<b>25,499,226</b>	<b>78,675</b>	<b>0.31%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 86,339,590</b>	<b>\$ 87,508,323</b>	<b>\$ 1,170,274</b>	<b>1.36%</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 October 2020**

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/20	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 10/31/20	Encumbrances	Unreserved CASH BALANCE 10/31/20
<b>GENERAL FUND</b>							
001	General Fund	\$107,561,206	\$93,749,271	\$87,508,323	\$113,802,154	\$27,161,480	\$86,640,674
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	8,006,767	6,028,829	13,925,925	109,671	-	109,671
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	553,562	26,108	16,904	562,766	11,825	550,941
019	Other Grant	268,455	158,150	97	426,508	54,169	372,339
034	Classroom Facilities Maintenance	4,682,754	239,514	556,768	4,365,500	1,095,473	3,270,026
300	District Managed Student Activity	257,538	24,548	5,500	276,586	21,904	254,682
401	Auxiliary Services NPSD	689,533	428,494	200,438	917,589	170,479	747,110
439	Public School Preschool	132,128	73,072	205,200	-	711,464	(711,464)
451	Data Communication for Schools	-	-	-	-	-	-
461	High Schools That Work	2,106	2,106	4,212	-	2,879	(2,879)
467	Student Wellness	2,732,903	2,101,905	1,221,409	3,613,399	2,263,132	1,350,267
499	Miscellaneous State Grants	52,848	40,921	76,133	17,636	-	17,636
507	Elem Secondary School Emergency Relief	-	2,001,025	2,642,460	(641,436) (1)	1,484,566	(2,126,002)
509	21ST Century - 21st Century	-	19,519	19,519	-	333,624	(333,624)
510	Elem Secondary School Emergency Relief II	-	3,078,900	93,318	2,985,582	1,026,894	1,958,688
516	IDEA PartB Special Education	534,263	761,285	1,815,163	(519,615) (2)	306,868	(826,483)
524	Vocation Education CarlDPerkins	137,830	229,672	386,195	(18,693) (3)	118,541	(137,234)
536	Title I School Improvement A	60,948	43,847	138,132	(33,337) (4)	-	(33,337)
537	Title I School Improvement G	265,163	196,554	622,432	(160,714) (5)	348,177	(508,891)
551	Title III Limit English Proficiency	44,057	46,800	89,675	1,181	37,834	(36,652)
572	Title I Disadvantaged Children	1,717,606	2,761,962	4,692,423	(212,854) (6)	2,097,298	(2,310,152)
587	IDEA Preschool Handicapped	-	11,327	16,648	(5,322) (7)	-	(5,322)
590	Improving Teacher Quality	4,221	189,872	216,218	(22,125) (8)	19,450	(41,575)
599	Miscellaneous Federal Grants	804,569	159,555	967,736	(3,612) (9)	75,033	(78,645)
	<b>Total Special Revenue Funds</b>	<b>12,940,484</b>	<b>12,595,136</b>	<b>13,986,580</b>	<b>11,549,039</b>	<b>10,179,610</b>	<b>1,369,429</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	12,603,552	11,767,313	\$2,709,874	21,660,991	1,916,932	19,744,059
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$19,445,316	\$1,128,959	\$1,379,175	19,195,100	7,165,302	12,029,798
009	Uniform School Supplies	23,357	-	-	23,357	-	23,357
013	Welcome Stadium	304,680	5,813	62,855	247,638	28,264	219,374
	<b>Total Enterprise Funds</b>	<b>\$19,773,353</b>	<b>\$1,134,772</b>	<b>\$1,442,030</b>	<b>19,466,095</b>	<b>7,193,566</b>	<b>\$12,272,529</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	7,791,926	9,408,879	18,205,180	45,910	18,159,270
027	Worker's Comp Self Insured	7,690,698	346,405	239,146	7,797,958	74,640	7,723,318
	<b>Total Internal Service</b>	<b>27,621,363</b>	<b>8,138,331</b>	<b>9,648,025</b>	<b>26,111,671</b>	<b>120,550</b>	<b>25,991,121</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	2,167,464	4,760,142	5,365,006	1,562,600	-	1,562,600
200	Student Managed Activity	236,824	4,625	15,217	226,232	19,322	206,910
	<b>Total Trust and Agency Funds</b>	<b>2,404,288</b>	<b>4,764,767</b>	<b>5,380,223</b>	<b>1,788,832</b>	<b>19,322</b>	<b>1,769,510</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	259,912	-	-	259,912	1,500	258,412
<b>TOTAL ALL FUNDS</b>		<b>\$ 191,170,923</b>	<b>\$ 138,178,421</b>	<b>\$ 134,600,978</b>	<b>\$ 194,748,366</b>	<b>\$ 46,592,962</b>	<b>\$ 148,155,404</b>

**DAYTON PUBLIC SCHOOLS**

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

**Note 1: Elem Secondary School Emergency Relief**

Fund 507 has a negative balance of \$641,436 and receipts to cover will post in November.

**Note 2: IDEA PartB Special Education**

Fund 516 has a negative balance of \$519,615 and receipts to cover will post in November.

**Note 3: Vocation Education CarlIDPerkins**

Fund 524 has a negative balance of \$18,693 and receipts to cover will post in November.

**Note 4: Title I School Improvement A**

Fund 536 has a negative balance of \$33,337 and receipts to cover will post in November.

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

Fund 537 has a negative balance of \$160,714 and receipts to cover will post in November.

**Note 6: Title I Disadvantaged Children**

Fund 572 has a negative balance of \$212,854 and receipts to cover will post in November.

**Note 7: IDEA Preschool Handicapped**

Fund 587 has a negative balance of \$5,322 and receipts to cover will post in November.

**Note 8: Improving Teacher Quality**

Fund 590 has a negative balance of \$22,125 and receipts to cover will post in November.

**Note 9: Miscellaneous Federal Grants**

Fund 599 has a negative balance of \$3,612 and receipts to cover will post in November.

# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of October 2020

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2021	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 314,286,885	\$ 87,508,323	\$ 27,161,480	\$ 199,617,082	36.49%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	18,500,000	13,925,925	-	4,574,075	75.28%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	813,054	16,904	11,825	784,326	3.53%
019	Other Grant	461,660	97	54,169	407,394	11.75%
034	Classroom Facilities Maintenance	2,589,634	556,768	1,095,473	937,393	63.80%
300	District Managed Student Activity	394,106	5,500	21,904	366,701	6.95%
401	Auxiliary Services NPSD	3,413,137	200,438	170,479	3,042,220	10.87%
439	Public School Preschool	976,928	205,200	711,464	60,264	93.83%
451	Data Communication for Schools	46,800	-	-	46,800	0.00%
461	Vocational Education Enhancmnt	10,778	4,212	2,879	3,687	65.79%
467	Student Wellness	7,032,051	1,221,409	2,263,132	3,547,510	49.55%
499	Miscellaneous State Grants	265,032	76,133	-	188,899	28.73%
507	Elem. Secondary School Emergency Relief (CARES)	10,238,996	2,642,460	1,484,566	6,111,970	40.31%
509	21ST Century	600,000	19,519	333,624	246,857	58.86%
510	Elem. Secondary School Emergency Relief (CARES) II	2,135,378	93,318	1,026,894	1,015,166	52.46%
516	IDEA PartB Special Education	7,206,159	1,815,163	306,868	5,084,128	29.45%
524	Vocation Education CarlDPerkins	1,302,890	386,195	118,541	798,154	38.74%
536	Title I School Improvement A	1,059,809	138,132	-	921,677	13.03%
537	Title I School Improvement G	5,672,196	622,432	348,177	4,701,587	17.11%
551	Titelll Limit English Proficiency	727,808	89,675	37,834	600,299	17.52%
572	Title I Disadvantaged Children	28,942,241	4,692,423	2,097,298	22,152,520	23.46%
587	IDEA Preschool Handicapped	86,682	16,648	-	70,034	19.21%
590	Improving Teacher Quality	1,253,549	216,218	19,450	1,017,881	18.80%
599	Miscellaneous Federal Grants	3,435,278	967,736	75,033	2,392,508	30.35%
	<b>Special Revenue Funds</b>	<b>78,664,166</b>	<b>13,966,580</b>	<b>10,179,610</b>	<b>54,497,975</b>	<b>30.72%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	14,442,614	2,709,874	1,916,932	9,815,808	32.04%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,701,302	1,379,175	7,165,302	7,156,825	54.42%
009	Uniform School Supplies	26,000	-	-	26,000	0.00%
013	Welcome Stadium	629,515	62,855	28,264	538,396	14.47%
	<b>Total Enterprise Funds</b>	<b>16,356,817</b>	<b>1,442,030</b>	<b>7,193,566</b>	<b>7,721,221</b>	<b>52.80%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	105,000	-	-	105,000	0.00%
021	Intra District Services	8,108	-	-	8,108	0.00%
024	Self Insured Employee Benefits	27,010,419	9,408,879	45,910	17,555,630	35.00%
027	Worker's Comp Self Insured	2,636,891	239,146	74,640	2,323,105	11.90%
	<b>Total Internal Service</b>	<b>29,760,418</b>	<b>9,648,025</b>	<b>120,550</b>	<b>19,991,843</b>	<b>32.82%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,415,000	5,365,006	-	11,049,994	32.68%
200	Student Managed Activity	399,740	15,217	19,322	365,201	8.64%
	<b>Total Trust and Agency Funds</b>	<b>16,814,740</b>	<b>5,380,223</b>	<b>19,322</b>	<b>11,415,195</b>	<b>32.11%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	301,200	-	1,500	299,700	0.50%
<b>TOTAL ALL FUNDS</b>		<b>\$ 489,126,838</b>	<b>\$ 134,600,978</b>	<b>\$ 46,592,962</b>	<b>\$ 307,932,899</b>	<b>37.04%</b>