



# **Monthly Financial Reports**

## **March 2021**

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 March 2020 to March 2021**

	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)	51,456,753	52,399,934	943,181	
Tangible Personal Property Tax	8,418,854	8,552,779	133,925	
Property Tax Allocation	3,629,459	3,572,037	(57,422)	
Payments in Lieu of Taxes	-	-	-	
<b>Total Property Taxes</b>	<b>\$ 63,505,066</b>	<b>\$ 64,524,750</b>	<b>\$ 1,019,684</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	133,649,919	135,233,171	1,583,252	(2)
Restricted Grants-in-Aid	12,364,104	12,328,377	(35,727)	
<b>Total State Funding</b>	<b>\$ 146,014,023</b>	<b>\$ 147,561,548</b>	<b>\$ 1,547,525</b>	
<b>Other Financing Sources</b>				
Advances In	844,462	4,036,055	3,191,593	(3)
Other Revenues	4,818,753	5,863,080	1,044,327	(4)
	<b>\$ 5,663,215</b>	<b>\$ 9,899,135</b>	<b>\$ 4,235,920</b>	
<b>TOTAL REVENUE</b>	<b>\$ 215,182,304</b>	<b>\$ 221,985,433</b>	<b>\$ 6,803,129</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	74,374,312	66,876,983	(7,497,329)	
Employees' Retirement/Insurance Benefits	28,413,504	27,374,434	(1,039,070)	
<b>Total Salaries and Benefits</b>	<b>102,787,816</b>	<b>94,251,417</b>	<b>(8,536,399)</b>	(5)
<b>Purchased Services</b>				
Lease Payments	283,140	374,783	91,643	
Charter Schools	41,924,286	41,100,196	(824,090)	(6)
Voucher Schools/Tuition Adjustments	12,459,733	12,315,935	(143,798)	
Purchased Services - Other	32,341,199	26,730,793	(5,610,406)	(7)
<b>Total Purchased Services</b>	<b>87,008,358</b>	<b>80,521,707</b>	<b>(6,486,651)</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	5,844,317	5,559,888	(284,429)	
Capital Outlay	5,232,513	7,826,581	2,594,068	(8)
Advances Out	60,970	-	(60,970)	
Other Objects	2,216,572	2,433,792	217,220	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 13,354,372</b>	<b>\$ 15,820,261</b>	<b>\$ 2,465,889</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 203,150,546</b>	<b>\$ 190,593,385</b>	<b>\$ (12,557,161)</b>	
<b>Excess of Rev Over (Under) Exp</b>	12,031,758	31,392,048	19,360,290	
<b>Ending Cash Balance</b>	<b>\$ 126,598,418</b>	<b>\$ 138,953,253</b>	<b>\$ 12,354,835</b>	
Outstanding Encumbrance	19,287,253	18,627,049	(660,204)	
<b>Unreserved Cash Balance</b>	<b>\$ 107,311,165</b>	<b>\$ 120,326,204</b>	<b>\$ 13,015,039</b>	

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

**Note 1: Total Property Taxes**

Total Property Tax increased by \$1M due to timing of receiving property tax receipts.

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

Unrestricted Grants-in-Aid increased by \$1.5M due to "Redistribution of Funds" payment from ODE for Mound Street Academies.

**Note 3: Advances In**

Advances In increased by \$3.1M due to the FY20 Board Advance payment to grant funds to cover expenses at year end.

**Note 4: Other Revenues**

Other revenues increased by \$1M due to the reimbursement of CARES Act received for the payroll expenditures paid during the shutdown from Montgomery County.

**Note 5: Salaries and Benefits**

Salaries and Benefits decreased by \$8.5M due to Nurses, PSC and Males of Color moving to fund 467 and SROs in school suspension/ Instructional Pars moving to fund 507 in FY21.

**Note 6: Charter Schools**

Charter Schools decreased by \$824K due to annual Charter School Transfer decreasing by 1.1M from the Foundation Payment.

**Note 7: Purchased Services - Other**

Purchased Services decreased by \$5.6M due to reduction in payments to Greater Dayton RTA for transportation, ESS Northeast for substitute teachers, Cumberland Therapy and Montgomery County ESC for special ed services, CDW-Government for information services products and the CARES reimbursement.

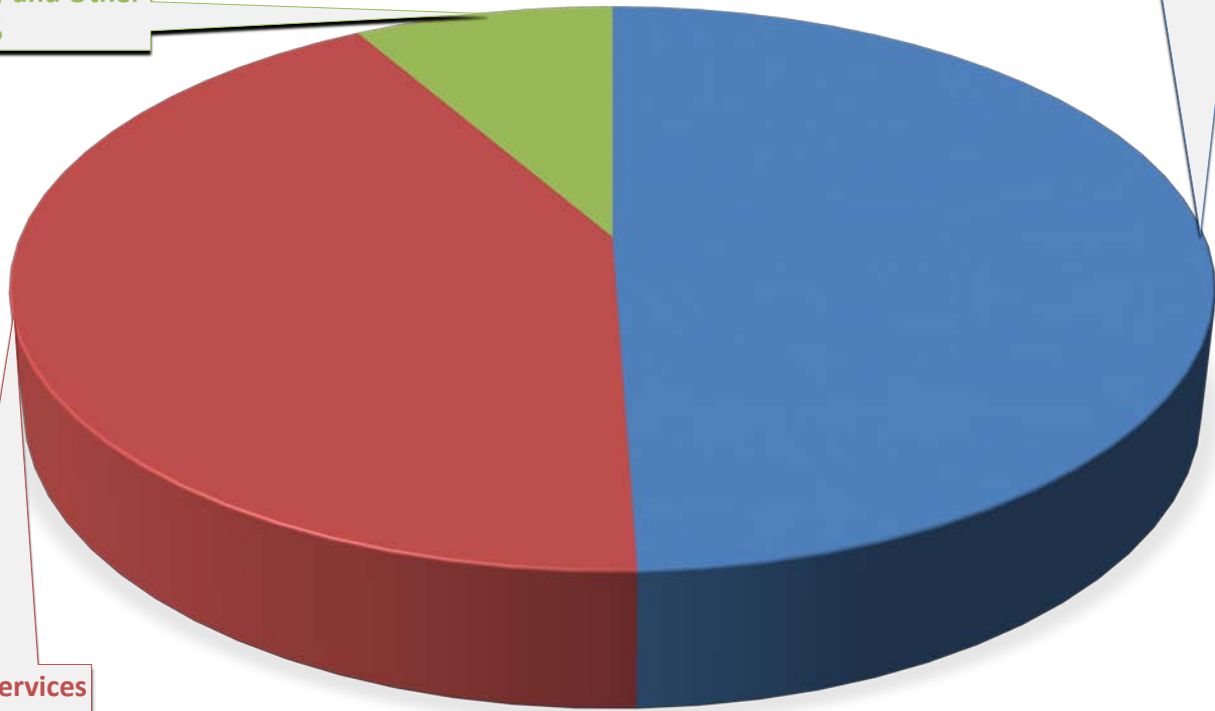
**Note 8: Capital Outlay**

Capital outlay increased by \$2.5M due to the purchase of the Mound Street building and Cincinnati Bell purchases for laptops and related software/services.

# PERCENTAGE OF GENERAL FUND SPENDING

Total Salaries and Benefits  
50%

Total Supplies/Materials,  
Capital Outlay and Other  
8%



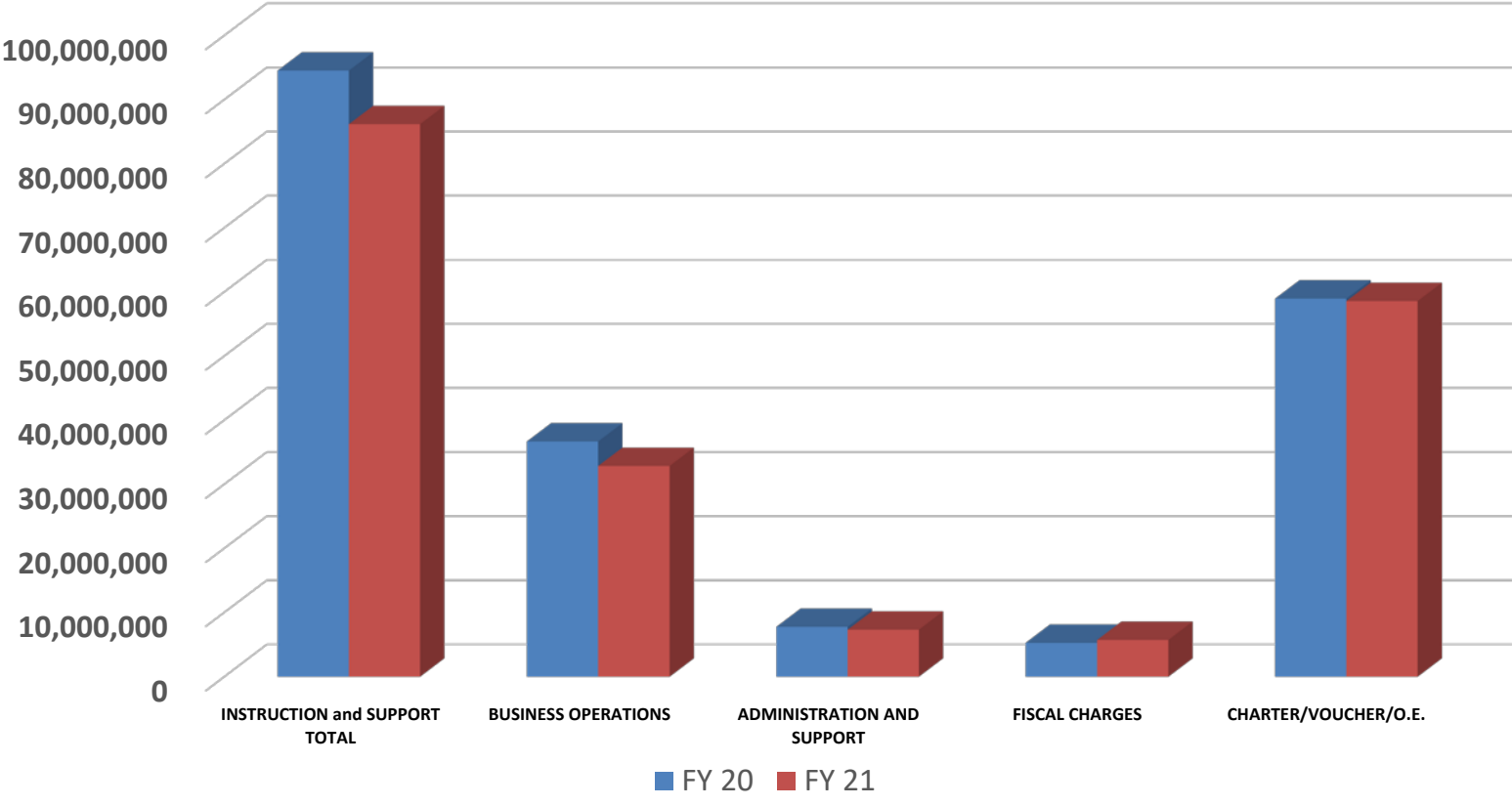
Total Purchased Services  
42%

**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of March 2021**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	7,572,624	5,109,412	-	2,463,212	67.47%
Teachers	55,674,675	37,816,720	-	17,857,955	67.92%
School Nurses	-	-	-	-	0.00%
School Counselors	1,679,553	933,206	-	746,347	55.56%
Library Media Spec	913,232	173,501	-	739,731	19.00%
Extra Duty Pay	815,150	242,903	-	572,247	29.80%
Supplies/Materials	1,314,003	586,022	235,067	492,915	62.49%
<b>REGULAR INSTRUCTION</b>	<b>67,969,237</b>	<b>44,861,762</b>	<b>235,067</b>	<b>22,872,408</b>	<b>66.35%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	17,280,000	11,763,925	-	5,516,075	68.08%
Gifted Teachers	1,164,469	211,587	4,438	948,445	18.55%
ELL Program	2,424,791	1,464,452	40,677	919,663	62.07%
ECIP Program	2,431,971	1,424,605	-	1,007,366	58.58%
ECIP Para(s)	931,868	296,760	-	635,108	31.85%
Psychological Services	2,376,545	1,531,048	11,803	833,694	64.92%
Paraprofessionals	5,650,000	3,213,610	-	2,436,390	56.88%
Related Services	4,395,338	2,594,224	-	1,801,114	59.02%
PASS Required Services	10,500,000	4,908,867	-	5,591,133	46.75%
OEC Central Office	4,374,106	1,622,752	1,092,722	1,658,632	62.08%
<b>EXCEPTIONAL CHILDREN</b>	<b>51,529,089</b>	<b>29,031,829</b>	<b>1,149,640</b>	<b>21,347,620</b>	<b>58.57%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	578,331	30,555	-	547,776	0
Positive School Climate	8,750	-	8,750	-	100.00%
Clericals/Bus Mgrs	3,463,127	1,947,197	-	1,515,930	56.23%
Health Services	266,923	68,683	9,694	188,546	29.36%
Career Tech	4,061,265	2,736,004	89,751	1,235,510	69.58%
Montessori Para	-	-	-	-	-
Library Media Paraprofessional	-	-	-	-	-
In School Suspension Para	-	-	-	-	-
Special Programs: Athletics	1,270,722	668,488	163,328	438,906	65.46%
Supplemental Athletic Contract	1,155,763	463,543	-	692,220	40.11%
<b>SPECIAL PROGRAMS</b>	<b>10,804,881</b>	<b>5,914,470</b>	<b>271,523</b>	<b>4,618,888</b>	<b>57.25%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,297,052	3,242,020	474,171	3,580,860	50.93%
Chief of Schools	965,067	438,705	275,562	250,800	74.01%
Males of Color	1,645	-	400	1,245	24.32%
Grants Mgmt	231,776	151,940	1,843	77,992	66.35%
Academics	960,969	419,520	55,112	486,338	49.39%
Accountability	2,067,079	1,287,330	99,691	680,058	67.10%
Student Enrollment Ctr	2,137,503	816,427	128,130	1,192,946	44.19%
<b>CHIEF ACADEMIC</b>	<b>13,661,091</b>	<b>6,355,943</b>	<b>1,034,909</b>	<b>6,270,240</b>	<b>54.10%</b>
<b>INSTRUCTION and SUPPORT</b>					
	<b>143,964,298</b>	<b>86,164,004</b>	<b>2,691,138</b>	<b>55,109,156</b>	<b>61.72%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	2,029,746	1,313,380	382,538	333,827	83.55%
IT/Erate Support	13,218,203	10,299,689	2,786,979	131,535	99.00%
Custodial Operations	8,051,679	4,217,468	469,290	3,364,921	58.21%
Grounds/Shop	1,295,090	531,533	97,028	666,529	48.53%
Facilities	12,826,285	7,494,340	2,378,378	2,953,567	76.97%
Environmental Compliance	696,335	226,489	51,388	418,457	39.91%
Distribution Center	901,058	487,868	29,051	384,139	57.37%
Mail Center	323,378	181,601	18,806	122,971	61.97%
Transportation	17,174,389	8,089,221	3,288,625	5,796,543	66.25%
<b>BUSINESS OPERATIONS</b>	<b>56,516,162</b>	<b>32,841,589</b>	<b>9,502,082</b>	<b>14,172,490</b>	<b>74.92%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	34,105	1,974	11,520	20,612	39.57%
Board Office/Member Pay	45,000	23,067	-	21,933	51.26%
Superintendent's Office	1,296,683	487,196	177,674	631,813	51.27%
Treasurer's Office	5,855,727	3,575,995	286,919	1,992,813	65.97%
Advances Out	-	-	-	-	0.00%
Public Relations	1,248,971	313,759	67,946	867,266	30.56%
DEA President	119,999	91,274	-	28,725	76.06%
Human Resources	5,918,016	1,931,398	3,198,305	788,313	86.68%
Legal	1,772,797	877,001	358,390	537,406	69.69%
<b>ADMINISTRATION AND SUPPORT</b>	<b>16,291,298</b>	<b>7,301,664</b>	<b>4,100,754</b>	<b>4,888,881</b>	<b>69.99%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	9,831,879	4,867,722	694,482	4,269,674	56.57%
Utilities	3,678,391	848,776	1,638,591	1,191,024	67.62%
<b>FISCAL CHARGES</b>	<b>13,510,270</b>	<b>5,716,498</b>	<b>2,333,073</b>	<b>5,460,698</b>	<b>59.58%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	81,988,805	58,569,630	-	23,419,175	71.44%
<b>CHARTER/VOUCHER/O.E.</b>	<b>81,988,805</b>	<b>58,569,630</b>	<b>-</b>	<b>23,419,175</b>	<b>71.44%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 312,270,832</b>	<b>\$ 190,593,385</b>	<b>\$ 18,627,049</b>	<b>\$ 103,050,398</b>	<b>67.00%</b>

DAYTON PUBLIC SCHOOLS				
General Fund Detailed Expenditure by Department				
Comparison of March 2020 to March 2021				
	FY20	FY21	Increase/	Percentage
	Expenditures	Expenditures	(Decrease)	Increase/
				(Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	5,350,867	5,109,412	(241,455)	-4.51%
Teachers	37,546,307	37,816,720	270,413	0.72%
School Nurses	1,789,637		(1,789,637)	-100.00%
School Counselors	1,023,299	933,206	(90,093)	-8.80%
Library Media Spec	557,941	173,501	(384,440)	-68.90%
Extra Duty Pay	301,190	242,903	(58,287)	-19.35%
Supplies/Materials	662,018	586,022	(75,996)	-11.48%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>47,231,259</b>	<b>44,861,763</b>	<b>(2,369,496)</b>	<b>-5.02%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	11,186,444	11,763,925	577,481	5.16%
Gifted Teachers	577,123	211,587	(365,536)	-63.34%
ELL Program	1,526,752	1,464,452	(62,300)	-4.08%
ECIP Program	1,520,957	1,424,605	(96,352)	-6.33%
ECIP Para(s)	558,863	296,760	(262,103)	-46.90%
Psychological Services	1,113,435	1,531,048	417,613	37.51%
Paraprofessionals	3,201,239	3,213,610	12,371	0.39%
Related Services	2,544,113	2,594,224	50,111	1.97%
PASS Required Services	6,073,507	4,908,867	(1,164,640)	-19.18%
OEC Central Office	2,867,897	1,622,752	(1,245,145)	-43.42%
<b>EXCEPTIONAL CHILDREN</b>	<b>31,170,330</b>	<b>29,031,831</b>	<b>(2,138,499)</b>	<b>-6.86%</b>
<b>SPECIAL PROGRAMS</b>				
Stivers Adjunct Staff	458,842	30,555	(428,287)	-93.34%
Positive School Climate	441,919	-	(441,919)	-100.00%
Clericals/Bus Mgrs	2,178,822	1,947,197	(231,625)	-10.63%
Health Services	119,094	68,683	(50,411)	-42.33%
Career Tech	2,219,819	2,736,004	516,185	23.25%
Montessori Para	582,240	-	(582,240)	-100.00%
Library Media Paraprofessional	451,699	-	(451,699)	-100.00%
In School Suspension Para	255,112	-	(255,112)	-100.00%
Special Programs: Athletics	821,839	668,488	(153,351)	-18.66%
Supplemental Athletic Contract	800,731	463,543	(337,188)	-42.11%
<b>SPECIAL PROGRAMS</b>	<b>8,330,117</b>	<b>5,914,470</b>	<b>(2,415,647)</b>	<b>-29.00%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	3,648,288	3,242,020	(406,268)	-11.14%
Chief of Schools	595,711	438,705	(157,006)	-26.36%
Males of Color	241,455	-	(241,455)	-100.00%
Grants Mgmt	131,389	151,940	20,551	15.64%
Academics	544,048	419,520	(124,528)	-22.89%
Accountability	1,761,815	1,287,330	(474,485)	-26.93%
Student Enrollment Ctr	871,001	816,427	(54,574)	-6.27%
<b>CHIEF ACADEMIC</b>	<b>7,793,707</b>	<b>6,355,942</b>	<b>(1,437,765)</b>	<b>-18.45%</b>
<b>INSTRUCTION and SUPPORT TOTAL</b>	<b>94,525,413</b>	<b>86,164,006</b>	<b>(8,361,407)</b>	<b>-8.85%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	2,975,802	1,313,380	(1,662,422)	-55.86%
IT/Erate Support	7,363,641	10,299,689	2,936,048	39.87%
Custodial Operations	4,808,008	4,217,468	(590,540)	-12.28%
Grounds/Shop	837,049	531,533	(305,516)	-36.50%
Facilities	4,678,353	7,494,340	2,815,987	60.19%
Environmental Compliance	87,198	226,489	139,291	159.74%
Distribution Center	625,836	487,868	(137,968)	-22.05%
Mail Center	183,023	181,601	(1,422)	-0.78%
Transportation	15,105,886	8,089,221	(7,016,665)	-46.45%
<b>BUSINESS OPERATIONS</b>	<b>36,664,796</b>	<b>32,841,589</b>	<b>(3,823,207)</b>	<b>-10.43%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	13,105	1,974	(11,131)	-84.94%
Board Office/Member Pay	22,451	23,067	616	2.74%
Superintendent's Office	718,785	487,196	(231,589)	-32.22%
Treasurer's Office	1,779,240	3,575,995	1,796,755	100.98%
Advances Out	60,970	-	(60,970)	-100.00%
Public Relations	528,411	313,759	(214,652)	-40.62%
DEA President	82,407	91,274	8,867	10.76%
Human Resources	3,543,516	1,931,398	(1,612,118)	-45.49%
Legal	1,005,286	877,001	(128,285)	-12.76%
<b>ADMINISTRATION AND SUPPORT</b>	<b>7,754,171</b>	<b>7,301,664</b>	<b>(452,507)</b>	<b>-5.84%</b>
<b>FISCAL CHARGES</b>				
Debt, Insurance and Taxes	2,880,510	4,867,722	1,987,212	68.99%
Utilities	2,370,812	848,776	(1,522,036)	-64.20%
<b>FISCAL CHARGES</b>	<b>5,251,322</b>	<b>5,716,498</b>	<b>465,176</b>	<b>8.86%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	58,954,844	58,569,630	(385,214)	-0.65%
<b>CHARTER/VOUCHER/O.E.</b>	<b>58,954,844</b>	<b>58,569,630</b>	<b>(385,214)</b>	<b>-0.65%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 203,150,546</b>	<b>\$ 190,593,385</b>	<b>\$ (12,557,159)</b>	<b>-6.18%</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 2021**

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/20	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 3/31/21	Encumbrances	Unreserved CASH BALANCE 3/31/21
<b>GENERAL FUND</b>							
001	General Fund	\$107,561,206	\$221,985,433	\$190,593,385	\$138,953,253	\$18,627,049	\$120,326,204
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	8,006,767	16,100,580	14,089,348	10,017,999	-	10,017,999
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	553,562	38,174	33,797	557,939	19,449	538,490
019	Other Grant	268,455	397,541	46,631	619,365	66,660	552,705
034	Classroom Facilities Maintenance	4,682,754	647,262	860,201	4,469,815	687,076	3,782,739
300	District Managed Student Activity	257,538	48,606	26,525	279,619	20,550	259,069
401	Auxiliary Services NPSD	689,533	1,797,396	809,686	1,677,243	440,688	1,236,555
439	Public School Preschool	132,128	203,473	418,400	(82,800) (1)	498,264	(581,064)
451	Data Communication for Schools	-	41,400	-	41,400	-	41,400
461	High Schools That Work	2,106	6,144	8,250	-	-	-
467	Student Wellness	2,732,903	4,205,408	2,987,815	3,950,496	2,753,523	1,196,973
499	Miscellaneous State Grants	52,848	40,921	76,133	17,636	-	17,636
507	ESSERS	-	4,274,925	5,103,862	(828,937) (2)	1,159,836	(1,988,773)
509	21ST Century - 21st Century	-	59,411	62,481	(3,070) (3)	292,955	(296,025)
510	Cares Relief Fund	-	3,540,215	3,590,015	(49,800) (4)	190,038	(239,838)
516	IDEA PartB Special Education	534,263	2,320,554	2,957,928	(103,111) (5)	469,477	(572,589)
524	Vocation Education CarlDPerkins	137,830	360,554	504,984	(6,600) (6)	272,704	(279,304)
536	Title I School Improvement A	60,948	77,184	138,132	-	-	-
537	Title I School Improvement G	265,163	772,872	1,119,313	(81,278) (7)	1,038,497	(1,119,775)
551	Title III Limit English Proficiency	44,057	82,314	125,317	1,054	13,476	(12,422)
572	Title I Disadvantaged Children	1,717,606	5,003,515	7,625,777	(904,655) (8)	5,582,172	(6,486,827)
587	IDEA Preschool Handicapped	-	38,846	46,444	(7,599) (9)	-	(7,599)
590	Improving Teacher Quality	4,221	379,977	447,471	(63,274) (10)	29,465	(92,738)
599	Miscellaneous Federal Grants	804,569	930,427	1,743,023	(8,027) (11)	184,391	(192,418)
	<b>Total Special Revenue Funds</b>	<b>12,940,484</b>	<b>25,267,119</b>	<b>28,732,185</b>	<b>9,475,416</b>	<b>13,719,221</b>	<b>(4,243,805)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	12,603,552	12,554,716	\$6,484,671	18,673,597	2,305,551	16,368,046
<b>ENTERPRISE FUNDS</b>							
006	Food Service	19,445,316	3,168,642	4,058,215	18,555,743	6,460,957	12,094,786
009	Uniform School Supplies	23,357	-	-	23,357	-	23,357
013	Welcome Stadium	304,680	113,583	131,175	287,088	54,333	232,754
	<b>Total Enterprise Funds</b>	<b>\$19,773,353</b>	<b>\$3,282,225</b>	<b>\$4,189,390</b>	<b>18,866,188</b>	<b>6,515,290</b>	<b>\$12,350,897</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	100,425	302	-	100,727	-	100,727
021	Intra District Services	8,108	-	-	8,108	-	8,108
024	Self Insured Employee Benefits	19,822,132	17,433,529	19,388,743	17,866,918	34,546	17,832,372
027	Worker's Comp Self Insured	7,690,698	7,909,389	1,439,963	14,160,124	31,395	14,128,729
	<b>Total Internal Service</b>	<b>27,621,363</b>	<b>25,343,220</b>	<b>20,828,706</b>	<b>32,135,877</b>	<b>65,941</b>	<b>32,069,936</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	2,167,464	10,594,213	12,069,715	691,963	-	691,963
200	Student Managed Activity	236,823	11,373	20,257	227,939	32,674	195,265
	<b>Total Trust and Agency Funds</b>	<b>2,404,287</b>	<b>10,605,586</b>	<b>12,089,972</b>	<b>919,902</b>	<b>32,674</b>	<b>887,228</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	259,912	-	2,843	257,069	3,788	253,281
<b>TOTAL ALL FUNDS</b>		<b>\$ 191,170,923</b>	<b>\$ 315,138,877</b>	<b>\$ 277,010,499</b>	<b>\$ 229,299,302</b>	<b>\$ 41,269,513</b>	<b>\$ 188,029,789</b>

## DAYTON PUBLIC SCHOOLS

MONTHLY FINANCIAL REPORTS  
NEGATIVE CASH BALANCE EXPLANATIONS  
For the Month Ending March 2021

**Note 1: Public School Preschool**

Fund 461 has a negative balance of \$82,800 and receipts to cover will post in April.

**Note 2: ESSERS**

Fund 507 has a negative balance of \$828,937 and receipts to cover will post in April.

**Note 3: 21st Century - 21st Century**

Fund 509 has a negative balance of \$3,070 and receipts to cover will post in April.

**Note 4: Cares Relief Fund**

Fund 510 has a negative balance of \$49,800 and receipts to cover will post in April.

**Note 5: IDEA PartB Special Education**

Fund 516 has a negative balance of \$103,111 and receipts to cover will post in April.

**Note 6: Vocation Education CarlDPerkins**

Fund 524 has a negative balance of \$6,600 and receipts to cover will post in April.

**Note 7: Title I School Improvement G**

Fund 537 has a negative balance of \$81,278 and receipts to cover will post in April.

**Note 8: Title I Disadvantaged Children**

Fund 572 has a negative balance of \$904,655 and receipts to cover will post in April.

**Note 9: IDEA Preschool Handicapped**

Fund 587 has a negative balance of \$7,599 and receipts to cover will post in April.

**Note 10: Improving Teacher Quality**

Fund 590 has a negative balance of \$63,274 and receipts to cover will post in April.

**Note 11: Miscellaneous Federal Grants**

Fund 599 has a negative balance of \$8,027 and receipts to cover will post in April.

# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of March 2021

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2021	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 312,270,832	\$ 190,593,385	\$ 18,627,049	\$ 103,050,398	67.00%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	18,500,000	14,089,348	-	4,410,652	76.16%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	812,913	33,797	19,449	759,667	6.55%
019	Other Grant	975,660	46,631	66,660	862,370	11.61%
034	Classroom Facilities Maintenance	2,589,634	860,201	687,076	1,042,357	59.75%
300	District Managed Student Activity	394,106	26,525	20,550	347,031	11.94%
401	Auxiliary Services NPSD	3,413,137	809,686	440,688	2,162,763	36.63%
439	Public School Preschool	976,928	418,400	498,264	60,263	93.83%
451	Data Communication for Schools	46,800	-	-	46,800	0.00%
461	Vocational Education Enhancement	10,778	8,250	-	2,528	76.54%
467	Student Wellness	6,936,713	2,987,815	2,753,523	1,195,374	82.77%
499	Miscellaneous State Grants	265,032	76,133	-	188,899	28.73%
507	ESSERS	10,238,996	5,103,862	1,159,836	3,975,298	61.17%
509	21ST Century	600,000	62,481	292,955	244,564	59.24%
510	Cares Relief Fund	4,018,918	3,590,015	190,038	238,865	94.06%
516	IDEA PartB Special Education	7,772,489	2,957,928	469,477	4,345,084	44.10%
524	Vocation Education CarlDPerkins	1,302,890	504,984	272,704	525,202	59.69%
536	Title I School Improvement A	1,059,809	138,132	-	921,677	13.03%
537	Title I School Improvement G	5,672,196	1,119,313	1,038,497	3,514,387	38.04%
551	Title III Limit English Proficiency	727,808	125,317	13,476	589,014	19.07%
572	Title I Disadvantaged Children	40,833,429	7,625,777	5,582,172	27,625,480	32.35%
587	IDEA Preschool Handicapped	86,682	46,444	-	40,238	53.58%
590	Improving Teacher Quality	1,653,549	447,471	29,465	1,176,613	28.84%
599	Miscellaneous Federal Grants	3,435,278	1,743,023	184,391	1,507,864	56.11%
	<b>Special Revenue Funds</b>	<b>93,823,745</b>	<b>28,732,185</b>	<b>13,719,221</b>	<b>51,372,338</b>	<b>45.25%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	14,795,537	6,484,671	2,305,551	6,005,315	59.41%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,701,302	4,058,215	6,460,957	5,182,130	67.00%
009	Uniform School Supplies	26,000	-	-	26,000	0.00%
013	Welcome Stadium	629,515	131,175	54,333	444,007	29.47%
	<b>Total Enterprise Funds</b>	<b>16,356,817</b>	<b>4,189,390</b>	<b>6,515,290</b>	<b>5,652,137</b>	<b>65.44%</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	19,388,743	34,546	7,587,130	71.91%
027	Worker's Comp Self Insured	2,636,891	1,439,963	31,395	1,165,532	55.80%
	<b>Total Internal Service</b>	<b>29,760,418</b>	<b>20,828,706</b>	<b>65,941</b>	<b>8,865,770</b>	<b>70.21%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,435,000	12,069,715	-	4,365,285	73.44%
200	Student Managed Activity	399,740	20,257	32,674	346,809	13.24%
	<b>Total Trust and Agency Funds</b>	<b>16,834,740</b>	<b>12,089,972</b>	<b>32,674</b>	<b>4,712,094</b>	<b>72.01%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	301,200	2,843	3,788	294,569	2.20%
<b>TOTAL ALL FUNDS</b>		<b>\$ 502,643,286</b>	<b>\$ 277,010,499</b>	<b>\$ 41,269,513</b>	<b>\$ 184,363,273</b>	<b>63.32%</b>