



# **Monthly Financial Reports**

## **April 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 April 2020 to April 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)	54,967,838	52,399,934	(2,567,904)	
Tangible Personal Property Tax	8,683,129	8,552,779	(130,350)	
Property Tax Allocation	3,629,459	3,572,037	(57,422)	
Payments in Lieu of Taxes	-	-	-	
<b>Total Property Taxes</b>	<u>\$ 67,280,426</u>	<u>\$ 64,524,750</u>	<u>\$ (2,755,676)</u>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	148,411,759	149,959,691	1,547,932	(2)
Restricted Grants-in-Aid	13,709,124	13,673,606	(35,518)	
<b>Total State Funding</b>	<u>\$ 162,120,884</u>	<u>\$ 163,633,297</u>	<u>\$ 1,512,413</u>	
<b>Other Financing Sources</b>				
Advances In	844,462	4,036,055	3,191,593	(3)
Other Revenues	4,966,548	6,076,849	1,110,301	(4)
	<u>\$ 5,811,009</u>	<u>\$ 10,112,904</u>	<u>\$ 4,301,895</u>	
<b>TOTAL REVENUE</b>	<u>\$ 235,212,319</u>	<u>\$ 238,270,951</u>	<u>\$ 3,058,632</u>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	82,097,541	78,012,107	(4,085,434)	
Employees' Retirement/Insurance Benefits	31,264,526	31,542,242	277,716	
<b>Total Salaries and Benefits</b>	<u>113,362,067</u>	<u>109,554,349</u>	<u>(3,807,718)</u>	(5)
<b>Purchased Services</b>				
Lease Payments	358,135	410,296	52,161	
Charter Schools	46,700,552	45,738,694	(961,858)	(6)
Voucher Schools/Tuition Adjustments	13,928,246	13,843,215	(85,031)	
Purchased Services - Other	36,606,381	31,360,346	(5,246,035)	(7)
<b>Total Purchased Services</b>	<u>97,593,314</u>	<u>91,352,551</u>	<u>(6,240,763)</u>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	6,215,617	6,358,013	142,396	
Capital Outlay	5,535,037	7,889,547	2,354,510	(8)
Advances Out	60,970	-	(60,970)	
Other Objects	3,776,210	3,068,842	(707,368)	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<u>\$ 15,587,834</u>	<u>\$ 17,316,402</u>	<u>\$ 1,728,568</u>	
<b>TOTAL EXPENDITURES</b>	<u>\$ 226,543,215</u>	<u>\$ 218,223,302</u>	<u>\$ (8,319,913)</u>	
<b>Excess of Rev Over (Under) Exp</b>	8,669,104	20,047,649	11,378,545	
<b>Ending Cash Balance</b>	<u>\$ 123,235,764</u>	<u>\$ 127,608,854</u>	<u>\$ 4,373,090</u>	
Outstanding Encumbrance	19,382,650	15,515,218	(3,867,432)	
<b>Unreserved Cash Balance</b>	<u>\$ 103,853,114</u>	<u>\$ 112,093,636</u>	<u>\$ 8,240,522</u>	

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

**Note 1: Total Property Taxes**

Total Property Tax decreased by \$2.75M due to timing of receiving property tax receipts. Last year we settled in April, this year we settled in May.

**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 \$1.1M 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 \$3.8M 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 961K due to annual Charter School Transfer decreasing by 1.1M from the Foundation Payment.

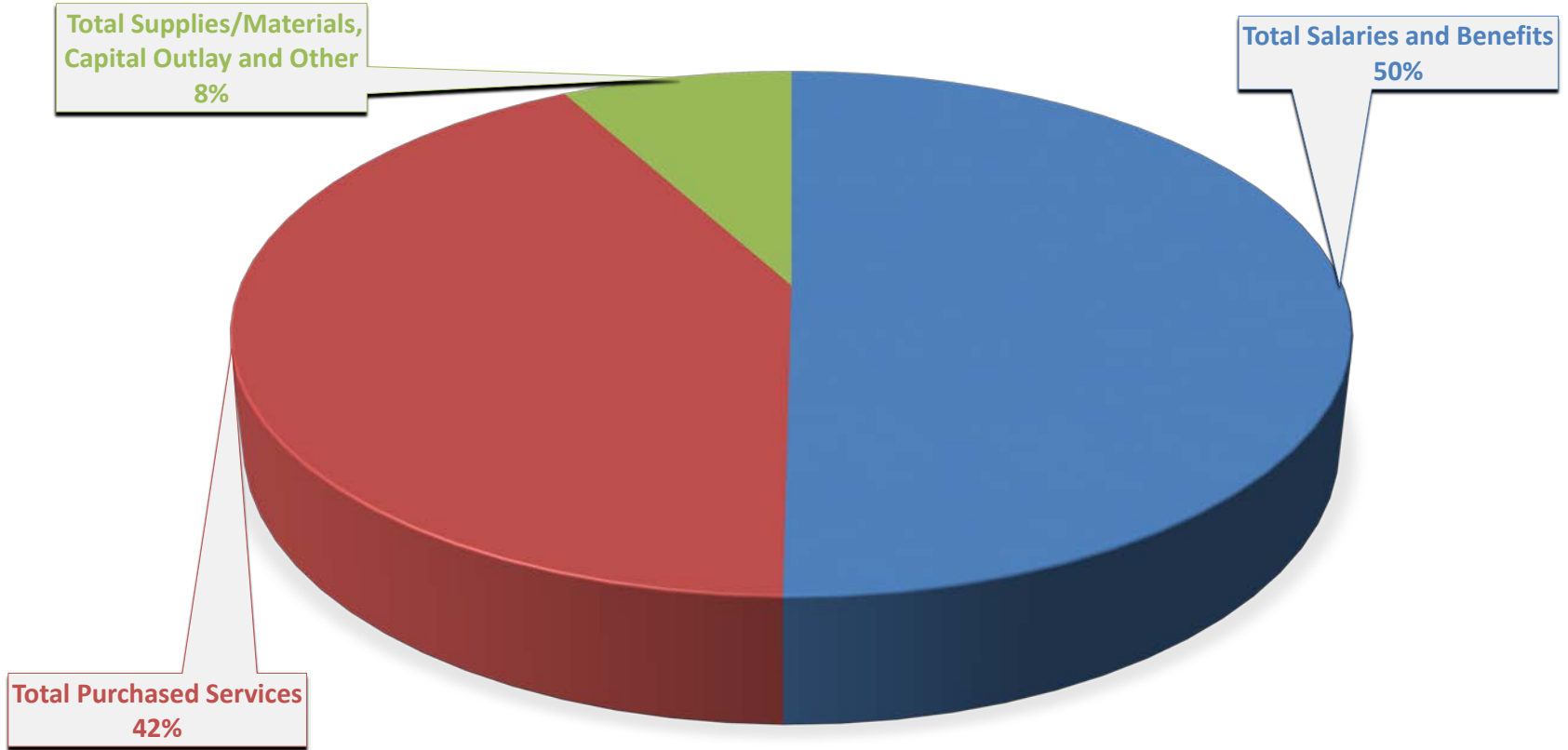
**Note 7: Purchased Services - Other**

Purchased Services decreased by \$5.2M 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 \$2.3M due to the purchase of the Mound Street building and Cincinnati Bell purchases for laptops and related software/services.

## PERCENTAGE OF GENERAL FUND SPENDING

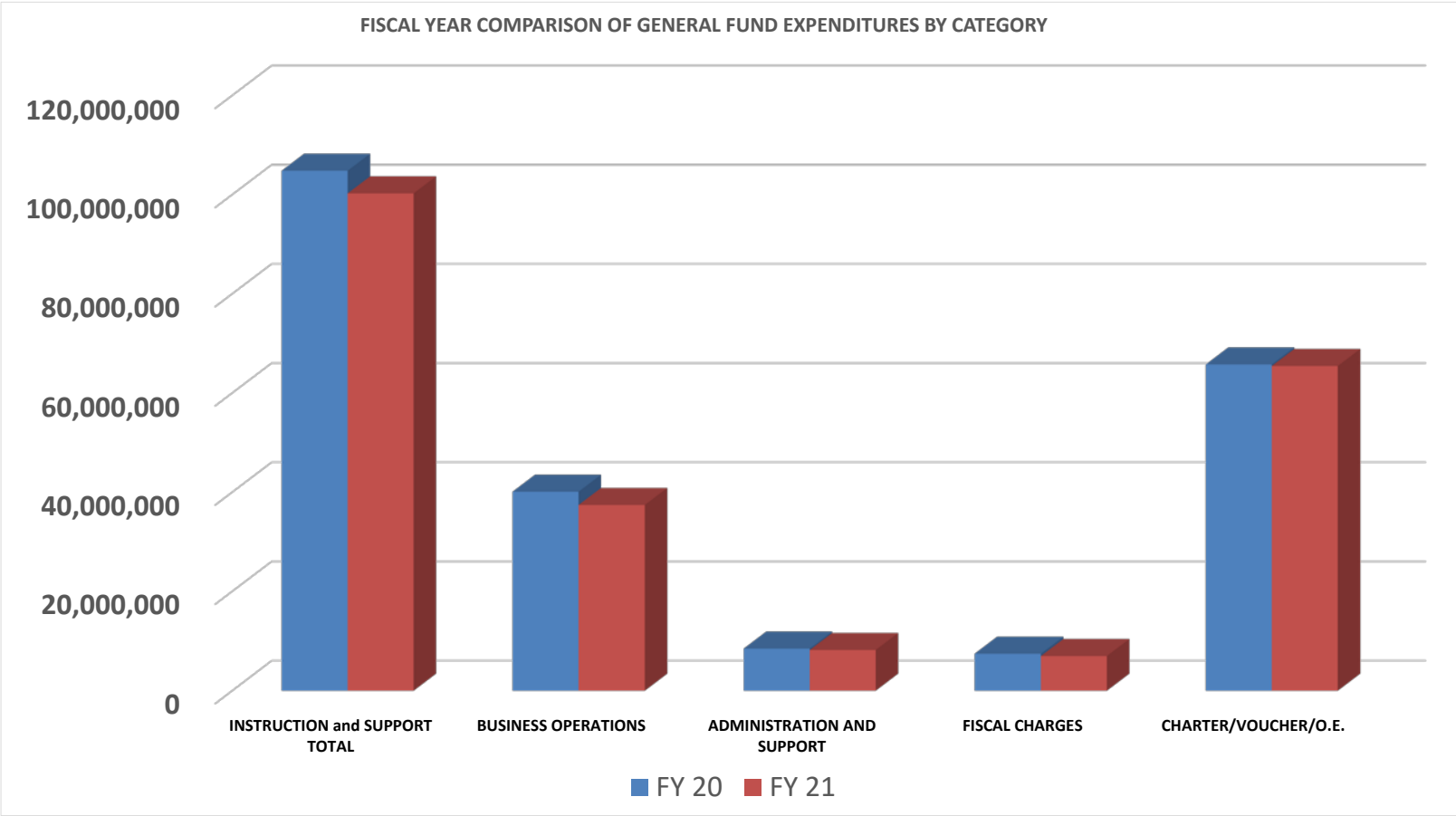


**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of April 2021**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	7,572,624	5,975,461	-	1,597,163	78.91%
Teachers	55,674,675	43,762,092	-	11,912,583	78.60%
School Nurses	-	-	-	-	0.00%
School Counselors	1,679,553	1,073,742	-	605,811	63.93%
Library Media Spec	913,232	208,506	-	704,726	22.83%
Extra Duty Pay	815,150	242,903	-	572,247	29.80%
Supplies/Materials	1,314,003	640,183	220,782	453,039	65.52%
<b>REGULAR INSTRUCTION</b>	<b>67,969,237</b>	<b>51,902,887</b>	<b>220,782</b>	<b>15,845,569</b>	<b>76.69%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	17,280,000	13,637,153	-	3,642,847	78.92%
Gifted Teachers	1,164,469	261,785	3,100	899,584	22.75%
ELL Program	2,433,291	1,707,904	40,522	684,865	71.85%
ECIP Program	2,431,971	1,648,384	-	783,587	67.78%
ECIP Para(s)	931,868	364,549	-	567,319	39.12%
Psychological Services	2,376,545	1,769,948	-	606,597	74.48%
Paraprofessionals	5,650,000	3,635,344	-	2,014,656	64.34%
Related Services	4,395,338	3,005,050	-	1,390,288	68.37%
PASS Required Services	10,500,000	6,334,677	-	4,165,323	60.33%
OEC Central Office	4,365,606	1,851,006	913,611	1,600,989	63.33%
<b>EXCEPTIONAL CHILDREN</b>	<b>51,529,089</b>	<b>34,215,800</b>	<b>957,233</b>	<b>16,356,055</b>	<b>68.26%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	578,331	94,006	-	484,325	0
Positive School Climate	8,750	-	-	8,750	0.00%
Clericals/Bus Mgrs	3,462,986	2,260,234	-	1,202,752	65.27%
Health Services	266,923	84,416	10,006	172,501	35.37%
Career Tech	4,061,265	3,110,996	67,596	882,673	78.27%
Montessori Para	-	-	-	-	-
Library Media Paraprofessional	-	-	-	-	-
In School Suspension Para	-	-	-	-	-
Special Programs: Athletics	1,270,722	750,672	99,189	420,861	66.88%
Supplemental Athletic Contract	1,155,763	627,283	-	528,480	54.27%
<b>SPECIAL PROGRAMS</b>	<b>10,804,740</b>	<b>6,927,607</b>	<b>176,790</b>	<b>3,700,342</b>	<b>65.75%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,297,052	3,700,422	291,863	3,304,767	54.71%
Chief of Schools	965,067	511,468	228,743	224,856	76.70%
Males of Color	1,645	-	-	1,645	0.00%
Grants Mgmt	231,776	173,200	459	58,117	74.93%
Academics	960,969	495,047	25,504	440,419	54.17%
Accountability	2,067,079	1,438,456	74,014	554,610	73.17%
Student Enrollment Ctr	2,137,503	884,689	127,227	1,125,587	47.34%
<b>CHIEF ACADEMIC</b>	<b>13,661,091</b>	<b>7,203,282</b>	<b>747,811</b>	<b>5,709,999</b>	<b>58.20%</b>
<b>INSTRUCTION and SUPPORT</b>					
	<b>143,964,157</b>	<b>100,249,576</b>	<b>2,102,617</b>	<b>41,611,964</b>	<b>71.10%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	2,029,746	1,512,996	327,440	189,309	90.67%
IT/Erate Support	13,218,203	11,183,685	1,896,483	138,034	98.96%
Custodial Operations	8,051,679	4,953,850	423,653	2,674,177	66.79%
Grounds/Shop	1,295,090	629,313	90,206	575,571	55.56%
Facilities	12,826,285	8,357,021	2,123,050	2,346,214	81.71%
Environmental Compliance	696,335	245,081	44,719	406,535	41.62%
Distribution Center	901,058	573,517	26,410	301,132	66.58%
Mail Center	323,378	199,650	15,657	108,070	66.58%
Transportation	17,174,389	9,759,255	3,085,249	4,329,885	74.79%
<b>BUSINESS OPERATIONS</b>	<b>56,516,162</b>	<b>37,414,367</b>	<b>8,032,867</b>	<b>11,068,928</b>	<b>80.41%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	34,105	2,949	12,675	18,482	45.81%
Board Office/Member Pay	45,000	27,541	-	17,459	61.20%
Superintendent's Office	1,296,683	532,865	188,515	575,303	55.63%
Treasurer's Office	5,855,727	3,852,510	117,034	1,886,183	67.79%
Advances Out	-	-	-	-	0.00%
Public Relations	1,248,971	376,110	49,129	823,732	34.05%
DEA President	119,999	103,949	-	16,050	86.62%
Human Resources	5,918,016	2,302,053	2,909,275	706,688	88.06%
Legal	1,772,797	969,758	268,116	534,923	69.83%
<b>ADMINISTRATION AND SUPPORT</b>	<b>16,291,298</b>	<b>8,167,735</b>	<b>3,544,744</b>	<b>4,578,820</b>	<b>71.89%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	9,831,879	5,791,832	535,820	3,504,227	64.36%
Utilities	3,678,391	1,163,487	1,299,170	1,215,734	66.95%
<b>FISCAL CHARGES</b>	<b>13,510,270</b>	<b>6,955,319</b>	<b>1,834,990</b>	<b>4,719,961</b>	<b>65.06%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	81,988,805	65,436,305	-	16,552,500	79.81%
<b>CHARTER/VOUCHER/O.E.</b>	<b>81,988,805</b>	<b>65,436,305</b>	<b>-</b>	<b>16,552,500</b>	<b>79.81%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 312,270,691</b>	<b>\$ 218,223,302</b>	<b>\$ 15,515,218</b>	<b>\$ 78,532,172</b>	<b>74.85%</b>

<b>DAYTON PUBLIC SCHOOLS</b>				
<b>General Fund Detailed Expenditure by Department</b>				
<b>Comparison of April 2020 to April 2021</b>				
	<b>FY20</b>	<b>FY21</b>	<b>Increase/ (Decrease)</b>	<b>Percentage Increase/ (Decrease)</b>
	<b>Expenditures</b>	<b>Expenditures</b>		
<b>REGULAR INSTRUCTION</b>				
School Administration	5,882,481	5,975,461	92,980	1.58%
Teachers	41,363,145	43,762,092	2,398,947	5.80%
School Nurses	1,968,249	-	(1,968,249)	-100.00%
School Counselors	1,128,388	1,073,742	(54,646)	-4.84%
Library Media Spec	616,970	208,506	(408,464)	-66.20%
Extra Duty Pay	307,688	242,903	(64,785)	-21.06%
Supplies/Materials	702,331	640,183	(62,148)	-8.85%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>51,969,252</b>	<b>51,902,886</b>	<b>(66,366)</b>	<b>-0.13%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEK Teachers	12,347,884	13,637,153	1,289,269	10.44%
Gifted Teachers	625,686	261,785	(363,901)	-58.16%
ELL Program	1,688,524	1,707,904	19,380	1.15%
ECIP Program	1,679,264	1,648,384	(30,880)	-1.84%
ECIP Para(s)	626,578	364,549	(262,029)	-41.82%
Psychological Services	1,230,819	1,769,948	539,129	43.80%
Paraprofessionals	3,594,782	3,635,344	40,562	1.13%
Related Services	2,793,206	3,005,050	211,844	7.58%
PASS Required Services	7,569,113	6,334,677	(1,234,436)	-16.31%
OEK Central Office	3,110,654	1,851,006	(1,259,648)	-40.49%
<b>EXCEPTIONAL CHILDREN</b>	<b>35,266,509</b>	<b>34,215,801</b>	<b>(1,050,708)</b>	<b>-2.98%</b>
<b>SPECIAL PROGRAMS</b>				
Stivers Adjunct Staff	459,270	94,006	(365,264)	-79.53%
Positive School Climate	486,153	-	(486,153)	-100.00%
Clericals/Bus Mgrs	2,393,187	2,260,234	(132,953)	-5.56%
Health Services	128,482	84,416	(44,066)	-34.30%
Career Tech	2,459,597	3,110,996	651,399	26.48%
Montessori Para	679,612	-	(679,612)	-100.00%
Library Media Paraprofessional	504,557	-	(504,557)	-100.00%
In School Suspension Para	286,226	-	(286,226)	-100.00%
Special Programs: Athletics	872,539	750,672	(121,867)	-13.97%
Supplemental Athletic Contract	817,372	627,283	(190,089)	-23.26%
<b>SPECIAL PROGRAMS</b>	<b>9,086,995</b>	<b>6,927,607</b>	<b>(2,159,388)</b>	<b>-23.76%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	3,930,779	3,700,422	(230,357)	-5.86%
Chief of Schools	664,214	511,468	(152,746)	-23.00%
Males of Color	267,753	-	(267,753)	-100.00%
Grants Mgmt	146,878	173,200	26,322	17.92%
Academics	598,646	495,047	(103,599)	-17.31%
Accountability	1,873,328	1,438,456	(434,872)	-23.21%
Student Enrollment Ctr	1,016,674	884,689	(131,985)	-12.98%
<b>CHIEF ACADEMIC</b>	<b>8,498,272</b>	<b>7,203,282</b>	<b>(1,294,990)</b>	<b>-15.24%</b>
<b>INSTRUCTION and SUPPORT TOTAL</b>	<b>104,821,028</b>	<b>100,249,576</b>	<b>(4,571,452)</b>	<b>-4.36%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	3,424,137	1,512,996	(1,911,141)	-55.81%
IT/Erate Support	7,801,223	11,183,685	3,382,462	43.36%
Custodial Operations	5,326,995	4,953,850	(373,145)	-7.00%
Grounds/Shop	895,403	629,313	(266,090)	-29.72%
Facilities	5,374,907	8,357,021	2,982,114	55.48%
Environmental Compliance	128,053	245,081	117,028	91.39%
Distribution Center	681,713	573,517	(108,196)	-15.87%
Mail Center	196,469	199,650	3,181	1.62%
Transportation	16,261,896	9,759,255	(6,502,641)	-39.99%
<b>BUSINESS OPERATIONS</b>	<b>40,090,797</b>	<b>37,414,368</b>	<b>(2,676,429)</b>	<b>-6.68%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	15,838	2,949	(12,889)	-81.38%
Board Office/Member Pay	24,469	27,541	3,072	12.55%
Superintendent's Office	775,365	532,865	(242,500)	-31.28%
Treasurer's Office	1,960,482	3,852,510	1,892,028	96.51%
Advances Out	60,970	-	(60,970)	-100.00%
Public Relations	606,616	376,110	(230,506)	-38.00%
DEA President	91,039	103,949	12,910	14.18%
Human Resources	3,691,318	2,302,053	(1,389,265)	-37.64%
Legal	1,229,134	969,758	(259,376)	-21.10%
<b>ADMINISTRATION AND SUPPORT</b>	<b>8,455,232</b>	<b>8,167,735</b>	<b>(287,497)</b>	<b>-3.40%</b>
<b>FISCAL CHARGES</b>				
Debt, Insurance and Taxes	4,732,835	5,791,832	1,058,997	22.38%
Utilities	2,687,111	1,163,487	(1,523,624)	-56.70%
<b>FISCAL CHARGES</b>	<b>7,419,946</b>	<b>6,955,319</b>	<b>(464,627)</b>	<b>-6.26%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	65,756,213	65,436,305	(319,908)	-0.49%
<b>CHARTER/VOUCHER/O.E.</b>	<b>65,756,213</b>	<b>65,436,305</b>	<b>(319,908)</b>	<b>-0.49%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 226,543,215</b>	<b>\$ 218,223,302</b>	<b>\$ (8,319,912)</b>	<b>-3.67%</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 April 2021**

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/20	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 4/30/21	Encumbrances	Unreserved CASH BALANCE 4/30/21
<b>GENERAL FUND</b>							
001	General Fund	\$107,561,206	\$238,270,951	\$218,223,302	\$127,608,855	\$15,515,218	\$112,093,637
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	8,006,767	16,100,580	16,819,598	7,287,749	-	7,287,749
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	553,562	56,794	36,160	574,196	21,827	552,369
019	Other Grant	268,455	397,541	46,631	619,365	45,640	573,725
034	Classroom Facilities Maintenance	4,682,754	647,262	936,525	4,393,491	708,690	3,684,801
300	District Managed Student Activity	257,538	48,921	31,596	274,863	14,587	260,277
401	Auxiliary Services NPSD	689,533	1,797,976	898,715	1,588,794	620,830	967,965
439	Public School Preschool	132,128	286,273	418,400	-	498,264	(498,264)
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	3,402,926	3,535,386	2,619,960	915,425
499	Miscellaneous State Grants	52,848	40,921	76,133	17,636	-	17,636
507	ESSERS	-	4,801,893	5,694,142	(892,249)	(1) 1,139,467	(2,031,716)
509	21ST Century - 21st Century	-	59,411	75,962	(16,551)	(2) 279,516	(296,067)
510	Cares Relief Fund	-	3,590,015	3,590,015	-	190,038	(190,038)
516	IDEA PartB Special Education	534,263	2,642,839	3,279,528	(102,426)	(3) 514,474	(616,900)
524	Vocation Education CarlDPerkins	137,830	360,554	510,115	(11,731)	(4) 272,830	(284,561)
536	Title I School Improvement A	60,948	77,184	138,132	-	2,296	(2,296)
537	Title I School Improvement G	265,163	912,383	1,253,007	(75,461)	(5) 1,055,984	(1,131,445)
551	Title III Limit English Proficiency	44,057	82,314	127,714	(1,343)	(6) 13,425	(14,767)
572	Title I Disadvantaged Children	1,717,606	6,385,300	8,355,962	(253,056)	(7) 5,943,197	(6,196,252)
587	IDEA Preschool Handicapped	-	38,846	54,511	(15,666)	(8) -	(15,666)
590	Improving Teacher Quality	4,221	479,092	505,060	(21,747)	(9) 33,386	(55,133)
599	Miscellaneous Federal Grants	804,569	939,715	1,765,472	(21,187)	(10) 198,346	(219,533)
	<b>Total Special Revenue Funds</b>	<b>12,940,484</b>	<b>27,898,186</b>	<b>31,204,956</b>	<b>9,633,714</b>	<b>14,172,757</b>	<b>- (4,539,040)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	12,603,552	12,554,716	\$6,766,105	18,392,162	6,351,452	12,040,710
<b>ENTERPRISE FUNDS</b>							
006	Food Service	19,445,316	4,166,647	4,885,723	18,726,240	5,023,026	13,703,214
009	Uniform School Supplies	23,357	-	-	23,357	-	23,357
013	Welcome Stadium	304,680	122,084	151,971	274,793	55,723	219,070
	<b>Total Enterprise Funds</b>	<b>\$19,773,353</b>	<b>\$4,288,731</b>	<b>\$5,037,694</b>	<b>19,024,390</b>	<b>5,078,749</b>	<b>\$13,945,641</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	20,449,850	21,448,055	18,823,927	27,162	18,796,765
027	Worker's Comp Self Insured	7,690,698	7,973,063	1,446,876	14,216,885	27,605	14,189,280
	<b>Total Internal Service</b>	<b>27,621,363</b>	<b>28,423,215</b>	<b>22,894,931</b>	<b>33,149,647</b>	<b>54,767</b>	<b>- 33,094,880</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	2,167,464	12,374,564	13,484,935	1,057,093	-	1,057,093
200	Student Managed Activity	236,824	17,469	24,323	229,970	35,696	194,274
	<b>Total Trust and Agency Funds</b>	<b>2,404,288</b>	<b>12,392,033</b>	<b>13,509,258</b>	<b>1,287,063</b>	<b>35,696</b>	<b>- 1,251,367</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	259,912	-	2,843	257,069	5,105	251,964
<b>TOTAL ALL FUNDS</b>		<b>\$ 191,170,923</b>	<b>\$ 339,928,411</b>	<b>\$ 314,458,686</b>	<b>\$ 216,640,648</b>	<b>\$ 41,213,743</b>	<b>\$ - \$ 175,426,906</b>

**DAYTON PUBLIC SCHOOLS**

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

**Note 1: ESSERS**

Fund 507 has a negative balance of \$892,249 and receipts to cover will post in May.

**Note 2: 21st Century - 21st Century**

Fund 509 has a negative balance of \$16,551 and receipts to cover will post in May.

**Note 3: IDEA PartB Special Education**

Fund 516 has a negative balance of \$102,426 and receipts to cover will post in May.

**Note 4: Vocation Education CarlDPerkins**

Fund 524 has a negative balance of \$11,731 and receipts to cover will post in May.

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

Fund 537 has a negative balance of \$75,461 and receipts to cover will post in May.

**Note 6: Title III Limit English Proficiency**

Fund 551 has a negative balance of \$1,343 and receipts to cover will post in May.

**Note 7: Title I Disadvantaged Children**

Fund 572 has a negative balance of \$253,056 and receipts to cover will post in May.

**Note 8: IDEA Preschool Handicapped**

Fund 587 has a negative balance of \$15,666 and receipts to cover will post in May.

**Note 9: Improving Teacher Quality**

Fund 590 has a negative balance of \$21,747 and receipts to cover will post in May.

**Note 10: Miscellaneous Federal Grants**

Fund 599 has a negative balance of \$21,187 and receipts to cover will post in May.

# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of April 2021

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2021	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 312,270,691	\$ 218,223,302	\$ 15,515,218	\$ 78,532,172	74.85%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	18,500,000	16,819,598	-	1,680,402	90.92%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	813,054	36,160	21,827	755,067	7.13%
019	Other Grant	975,660	46,631	45,640	883,390	9.46%
034	Classroom Facilities Maintenance	2,589,634	936,525	708,690	944,419	63.53%
300	District Managed Student Activity	394,106	31,596	14,587	347,923	11.72%
401	Auxiliary Services NPSD	3,413,137	898,715	620,830	1,893,592	44.52%
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	3,402,926	2,619,960	913,826	86.83%
499	Miscellaneous State Grants	265,032	76,133	-	188,899	28.73%
507	ESSERS	50,660,288	5,694,142	1,139,467	43,826,678	13.49%
509	21ST Century	600,000	75,962	279,516	244,522	59.25%
510	Cares Relief Fund	4,018,918	3,590,015	190,038	238,865	94.06%
516	IDEA PartB Special Education	7,772,489	3,279,528	514,474	3,978,486	48.81%
524	Vocation Education CarlDPerkins	1,302,890	510,115	272,830	519,945	60.09%
536	Title I School Improvement A	1,059,809	138,132	2,296	919,381	13.25%
537	Title I School Improvement G	5,672,196	1,253,007	1,055,984	3,363,206	40.71%
551	Title III Limit English Proficiency	727,808	127,714	13,425	586,668	19.39%
572	Title I Disadvantaged Children	28,942,241	8,355,962	5,943,197	14,643,082	49.41%
587	IDEA Preschool Handicapped	86,682	54,511	-	32,171	62.89%
590	Improving Teacher Quality	1,653,549	505,060	33,386	1,115,103	32.56%
599	Miscellaneous Federal Grants	3,435,278	1,765,472	198,346	1,471,460	57.17%
	<b>Special Revenue Funds</b>	<b>122,353,990</b>	<b>31,204,956</b>	<b>14,172,757</b>	<b>76,976,274</b>	<b>37.09%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	14,795,537	6,766,105	6,351,452	1,677,979	88.66%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,701,302	4,885,723	5,023,026	5,792,553	63.11%
009	Uniform School Supplies	26,000	-	-	26,000	0.00%
013	Welcome Stadium	629,515	151,971	55,723	421,821	32.99%
	<b>Total Enterprise Funds</b>	<b>16,356,817</b>	<b>5,037,694</b>	<b>5,078,749</b>	<b>6,240,374</b>	<b>61.85%</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	21,448,055	27,162	5,535,202	79.51%
027	Worker's Comp Self Insured	2,636,891	1,446,876	27,605	1,162,409	55.92%
	<b>Total Internal Service</b>	<b>29,760,418</b>	<b>22,894,931</b>	<b>54,767</b>	<b>6,810,719</b>	<b>77.11%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,435,000	13,484,935	-	2,950,065	82.05%
200	Student Managed Activity	399,740	24,323	35,696	339,721	15.01%
	<b>Total Trust and Agency Funds</b>	<b>16,834,740</b>	<b>13,509,258</b>	<b>35,696</b>	<b>3,289,786</b>	<b>80.46%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	301,200	2,843	5,105	293,252	2.64%
<b>TOTAL ALL FUNDS</b>		<b>\$ 531,173,390</b>	<b>\$ 314,458,686</b>	<b>\$ 41,213,743</b>	<b>\$ 175,500,958</b>	<b>66.96%</b>