



# Monthly Financial Reports

## December 2019

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 December 2018 To December 2019**

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	<b>\$78,482,015</b>	<b>\$ 114,566,660</b>	<b>\$ 36,084,645</b>	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	24,539,572	25,514,326	974,754	(1)
Tangible Personal Property Tax	3,797,243	3,840,779	43,536	
Property Tax Allocation	3,690,822	3,629,459	(61,363)	
<b>Total Property Taxes</b>	<b>\$ 32,027,637</b>	<b>\$ 32,984,563</b>	<b>\$ 956,926</b>	
<b>State Funding</b>				
Unrestricted Grants-in-Aid	92,286,642	89,149,162	(3,137,480)	(2)
Restricted Grants-in-Aid	8,578,985	8,329,043	(249,942)	
<b>Total State Funding</b>	<b>100,865,627</b>	<b>97,478,204</b>	<b>(3,387,423)</b>	
<b>Other Financing Sources</b>				
Transfers In	14,903,789	844,462	(14,059,327)	(3)
Other Revenues	3,097,858	3,249,274	151,416	
	<b>\$ 18,001,647</b>	<b>\$ 4,093,735</b>	<b>\$ (13,907,912)</b>	
<b>TOTAL REVENUE</b>	<b>\$ 150,894,911</b>	<b>\$ 134,556,503</b>	<b>\$ (16,338,408)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	45,106,771	50,666,538	5,559,767	
Employees' Retirement/Insurance Benefits	16,901,937	18,099,647	1,197,710	
<b>Total Salaries and Benefits</b>	<b>62,008,708</b>	<b>68,766,185</b>	<b>6,757,477</b>	(4)
<b>Purchased Services</b>				
Lease Payments	282,343	189,878	(92,465)	
Charter Schools	26,223,935	27,619,445	1,395,510	(5)
Voucher Schools/Tuition Adjustments	7,681,118	8,218,057	536,939	(6)
Purchased Services - Other	16,027,529	20,948,183	4,920,654	(7)
<b>Total Purchased Services</b>	<b>50,214,925</b>	<b>56,975,563</b>	<b>6,760,639</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	2,825,595	4,790,364	1,964,769	(8)
Capital Outlay	2,409,498	4,088,427	1,678,929	(9)
Advances Out	250,000	60,970	(189,030)	
Other Objects	1,776,494	1,924,015	147,521	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$ 7,261,587</b>	<b>\$ 10,863,777</b>	<b>\$ 3,602,190</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 119,485,220</b>	<b>\$ 136,605,524</b>	<b>\$ 17,120,305</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>31,409,691</b>	<b>(2,049,021)</b>	<b>(33,458,712)</b>	
<b>Ending Cash Balance</b>	<b>\$ 109,891,706</b>	<b>\$ 112,517,639</b>	<b>\$ 2,625,933</b>	
Outstanding Encumbrance	17,919,221	26,268,355	8,349,134	
<b>Unreserved Cash Balance</b>	<b>\$ 91,972,485</b>	<b>\$ 86,249,283</b>	<b>\$ (5,723,202)</b>	

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

**Note 1: General Property Tax**

General Property Tax increased by \$975K due to an increase in property valuation in FY20 compared to FY19.

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

Unrestricted Grants-in-Aid decreased by \$3.1M due to the timing of the receipt of a Medicaid payment and a decrease of enrollment. District ADM reduced from 22,097 to 21,927 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.

**Note 4: Salaries and Benefits**

Salaries and Benefits increased by \$6.7M due to a combination of severance/leave payouts, and salary increases.

**Note 5: Charter Schools**

Charter Schools increased by \$1.4M due to an increase in student FTE from 6,050 in FY19 to 6,515 in FY20.

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

Voucher Schools increased by \$536K due to an increase in student FTE from 2,782 in FY19 to 2,983 in FY20.

**Note 7: Purchased Services - Other**

Other purchased services increased by \$4.9M 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 \$1.9M 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 \$1.6M 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.

**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of December 2019**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$ 6,941,502	\$ 3,679,800	\$ -	\$ 3,261,702	53.01%
Teachers	46,066,800	25,226,605	-	20,840,195	54.76%
School Nurses	2,608,662	1,217,623	-	1,391,039	46.68%
School Counselors	1,372,967	690,021	-	682,946	50.26%
Library Media Spec	831,379	373,474	-	457,905	44.82%
Extra Duty Pay	810,001	295,976	-	514,025	36.54%
Supplies/Materials	1,616,119	489,544	221,134	906,441	43.91%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>60,247,430</b>	<b>31,972,043</b>	<b>221,134</b>	<b>28,054,253</b>	<b>53.43%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	14,842,000	7,479,323	-	7,362,677	50.39%
Gifted Teachers	1,131,556	405,802	4,257	721,497	36.24%
ELL Program	2,678,602	1,011,047	34,900	1,632,655	39.05%
ECIP Program	2,066,707	1,026,899	197	1,039,611	49.70%
ECIP Para(s)	831,827	360,790	-	471,037	43.37%
Psychological Services	2,589,583	744,651	98,772	1,746,160	32.57%
Paraprofessionals	3,943,534	2,042,912	-	1,900,622	51.80%
Related Services	5,511,456	1,752,956	-	3,758,500	31.81%
PASS Required Services	10,738,093	3,405,872	-	7,332,221	31.72%
OEC Central Office	3,825,492	2,204,236	901,560	719,696	81.19%
<b>EXCEPTIONAL CHILDREN</b>	<b>48,158,849</b>	<b>20,434,487</b>	<b>1,039,686</b>	<b>26,684,676</b>	<b>44.59%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	778,050	286,798	-	491,252	36.86%
Positive School Climate	778,645	296,717	18,938	462,991	40.54%
Clericals/Bus Mgrs	3,631,963	1,461,010	-	2,170,953	40.23%
Health Services	194,881	86,503	10,100	98,078	49.62%
Career Tech	3,852,784	1,533,576	213,253	2,105,955	45.34%
Montessori Para	778,333	309,877	-	468,456	39.81%
Library Media Paraprofessional	644,339	294,689	-	349,650	45.74%
In School Suspension Para	343,602	158,715	-	184,887	46.19%
Special Programs: Athletics	1,411,333	626,234	182,091	603,008	57.27%
Supplemental Athletic Contract	1,198,375	444,878	-	753,497	37.12%
<b>SPECIAL PROGRAMS</b>	<b>13,612,105</b>	<b>5,498,996</b>	<b>424,382</b>	<b>7,688,727</b>	<b>43.52%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Tech/Learn/Ed Tech	6,877,175	2,999,991	616,138	3,261,045	52.58%
Chief of Schools	1,121,479	408,713	200,495	512,271	54.32%
Males of Color	394,943	159,378	3,033	232,532	41.12%
Grants Mgmt	222,563	79,480	1,802	141,281	36.52%
Academics	1,025,762	382,519	51,773	591,469	0.00%
Accountability	2,360,709	1,274,690	375,358	710,661	69.90%
Student Enrollment Ctr	2,234,689	641,739	623,748	969,201	56.63%
<b>CHIEF ACADEMIC</b>	<b>14,237,319</b>	<b>5,946,511</b>	<b>1,872,347</b>	<b>6,418,461</b>	<b>54.92%</b>
<b>INSTRUCTION TOTAL</b>					
	<b>136,255,704</b>	<b>63,852,037</b>	<b>3,557,550</b>	<b>68,846,117</b>	<b>49.47%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	4,856,525	2,075,479	1,425,127	1,355,919	72.08%
IT/Erate Support	9,310,352	5,883,253	2,873,478	553,621	94.05%
Custodial Operations	7,577,808	3,360,259	410,996	3,806,553	49.77%
Grounds/Shop	1,757,337	584,551	112,672	1,060,113	39.67%
Facilities	19,082,645	2,628,326	3,132,683	13,301,636	30.22%
Environmental Compliance	2,357,532	47,808	5,000	2,304,724	2.24%
Distribution Center	953,880	398,071	69,032	486,778	48.97%
Mail Center	288,784	148,850	15,273	124,661	56.83%
<b>BUSINESS OPERATIONS</b>	<b>46,164,862</b>	<b>15,126,598</b>	<b>8,044,260</b>	<b>22,994,004</b>	<b>50.18%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	29,993	4,532	14,697	10,764	64.11%
Board Office/Member Pay	44,000	14,546	-	29,454	33.06%
Superintendent's Office	1,238,407	589,341	165,435	483,630	60.95%
Treasurer's Office	3,542,779	1,230,860	339,961	1,971,959	44.34%
Advances Out	-	60,970	-	(60,970)	0.00%
Public Relations	1,513,602	370,922	296,993	845,687	44.13%
Human Resources	7,268,066	2,155,831	3,356,722	1,755,513	75.85%
Legal	1,417,083	731,324	548,745	136,995	90.33%
<b>ADMINISTRATION AND SUPPORT</b>	<b>15,053,910</b>	<b>5,158,326</b>	<b>4,722,553</b>	<b>5,173,032</b>	<b>65.64%</b>
<b>DISTRICT FIXED COSTS</b>					
DEA President	110,638	57,158	-	53,480	51.68%
Debt, Insurance and Taxes	6,953,119	2,207,279	1,296,256	3,449,584	50.39%
Transportation	22,748,139	9,811,801	6,194,641	6,741,697	70.36%
Utilities	4,693,211	1,630,230	2,453,097	609,884	87.00%
<b>DISTRICT FIXED COSTS</b>	<b>34,505,107</b>	<b>13,706,468</b>	<b>9,943,993</b>	<b>10,854,646</b>	<b>68.54%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	77,800,000	38,762,096	-	39,037,904	49.82%
<b>CHARTER/VOUCHER/O.E.</b>	<b>77,800,000</b>	<b>38,762,096</b>	<b>-</b>	<b>39,037,904</b>	<b>49.82%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 309,779,582</b>	<b>\$ 136,605,524</b>	<b>\$ 26,268,355</b>	<b>\$ 146,905,703</b>	<b>52.58%</b>

**DAYTON PUBLIC SCHOOLS**  
**General Fund Detailed Expenditure by Department**  
**Comparison of December 2018 To December 2019**

	FY19 Expenditures	FY20 Expenditures	Increase/ (Decrease)	Percentage Increase/ (Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 3,042,829	\$ 3,679,800	\$ 636,971	20.93%
Teachers	22,072,476	25,226,605	3,154,129	14.29%
School Nurses	1,147,180	1,217,623	70,443	6.14%
School Counselors	604,619	690,021	85,402	14.12%
Library Media Spec	321,412	373,474	52,062	16.20%
Extra Duty Pay	308,561	295,976	(12,585)	-4.08%
Supplies/Materials	400,483	488,544	88,061	21.99%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>27,897,560</b>	<b>31,972,043</b>	<b>4,074,483</b>	<b>14.61%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	6,620,252	7,479,323	859,071	12.98%
Gifted Teachers	464,046	405,802	(58,244)	-12.55%
ELL Program	819,260	1,011,047	191,787	23.41%
ECIP Program	975,324	1,026,899	51,575	5.29%
ECIP Para(s)	431,108	360,790	(70,318)	-16.31%
Psychological Services	744,078	744,651	573	0.08%
Paraprofessionals	1,503,693	2,042,912	539,219	35.86%
Related Services	1,930,001	1,752,956	(177,045)	-9.17%
PASS Required Services	3,804,058	3,405,872	(398,186)	-10.47%
OEC Central Office	446,597	2,204,236	1,757,639	393.56%
<b>EXCEPTIONAL CHILDREN</b>	<b>17,738,417</b>	<b>20,434,487</b>	<b>2,696,070</b>	<b>15.20%</b>
<b>SPECIAL PROGRAMS</b>				
Stivers Adjunct Staff	291,684	286,798	(4,886)	-1.68%
Positive School Climate	150,390	296,717	146,327	97.30%
Clericals/Bus Mgrs	1,602,058	1,461,010	(141,048)	-8.80%
Health Services	68,307	86,503	18,196	26.64%
Career Tech	1,503,632	1,533,576	29,944	1.99%
Montessori Para	242,600	309,877	67,277	27.73%
Library Media Paraprofessional	239,214	294,689	55,475	23.19%
In School Suspension Para	116,459	158,715	42,256	36.28%
Special Programs: Athletics	423,673	626,234	202,561	47.81%
Supplemental Athletic Contract	512,550	444,878	(67,672)	-13.20%
<b>SPECIAL PROGRAMS</b>	<b>5,150,567</b>	<b>5,498,996</b>	<b>348,429</b>	<b>6.76%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	1,501,022	2,999,991	1,498,969	99.86%
Chief of Schools	349,904	408,713	58,809	16.81%
Males of Color	148,987	159,378	10,391	6.97%
Grants Mgmt	84,903	79,480	(5,423)	-6.39%
Academics	-	382,519	382,519	100.00%
Accountability	1,126,810	1,274,690	147,880	13.12%
Student Enrollment Ctr	913,951	641,739	(272,212)	-29.78%
<b>CHIEF ACADEMIC</b>	<b>4,125,577</b>	<b>5,946,511</b>	<b>1,820,934</b>	<b>44.14%</b>
<b>INSTRUCTION TOTAL</b>	<b>54,912,121</b>	<b>63,852,037</b>	<b>8,939,916</b>	<b>16.28%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	1,261,572	2,075,479	813,907	64.52%
IT/Erate Support	4,115,187	5,883,253	1,768,066	42.96%
Custodial Operations	3,389,058	3,360,259	(28,799)	-0.85%
Grounds/Shop	575,752	584,551	8,799	1.53%
Facilities	2,132,830	2,628,326	495,496	23.23%
Environmental Compliance	53	47,808	47,755	90104.60%
Distribution Center	351,987	398,071	46,084	13.09%
Mail Center	144,821	148,850	4,029	2.78%
<b>BUSINESS OPERATIONS</b>	<b>11,971,260</b>	<b>15,126,598</b>	<b>3,155,338</b>	<b>26.36%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	4,021	4,532	511	12.71%
Board Office/Member Pay	26,451	14,546	(11,905)	-45.01%
Superintendent's Office	340,299	589,341	249,042	73.18%
Treasurer's Office	1,340,832	1,230,860	(109,972)	-8.20%
Advances Out	250,000	60,970	(189,030)	-75.61%
Public Relations	346,602	370,922	24,320	7.02%
Human Resources	1,753,913	2,155,831	401,918	22.92%
Legal	499,851	731,324	231,473	46.31%
<b>ADMINISTRATION AND SUPPORT</b>	<b>4,561,969</b>	<b>5,158,326</b>	<b>596,357</b>	<b>13.07%</b>
<b>DISTRICT FIXED COSTS</b>				
DEA President	50,862	57,158	6,296	12.38%
Debt, Insurance and Taxes	2,475,136	2,207,279	(267,857)	-10.82%
Transportation	7,209,113	9,811,801	2,602,688	36.10%
Utilities	1,952,349	1,630,230	(322,119)	-16.50%
<b>DISTRICT FIXED COSTS</b>	<b>11,687,460</b>	<b>13,706,468</b>	<b>2,019,008</b>	<b>17.27%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	36,650,339	38,762,096	2,111,757	5.76%
<b>CHARTER/VOUCHER/O.E.</b>	<b>36,650,339</b>	<b>38,762,096</b>	<b>2,111,757</b>	<b>5.78%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 119,783,149</b>	<b>\$ 136,605,524</b>	<b>\$ 16,822,375</b>	<b>14.04%</b>

**DAYTON PUBLIC SCHOOLS**  
**BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES**  
**ALL DISTRICT FUNDS**  
**YEAR TO DATE ACTUALS - AS OF December 2019**

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/19	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 12/31/19	Encumbrances	Unreserved CASH BALANCE 12/31/19
<b>GENERAL FUND</b>							
001	General Fund	\$114,566,660	\$134,556,503	\$136,605,524	\$112,517,639	\$26,268,355	\$86,249,284
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	7,316,961	8,350,791	\$13,879,000	1,788,752	-	1,788,752
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	552,550	96,866	66,045	583,371	54,725	528,646
019	Other Grant	228,823	31,471	12,975	247,319	8,582	238,737
034	Classroom Facilities Maintenance	4,754,932	336,313	800,728	4,290,517	864,123	3,426,394
300	District Managed Student Activity	186,101	77,966	46,651	217,416	33,062	184,354
401	Auxiliary Services NPSD	776,663	880,773	1,160,118	497,318	136,099	361,219
439	Public School Preschool	196,297	165,873	362,170	-	945,328	(945,328)
451	Data Communication for Schools	13,435	23,400	-	36,835	-	36,835
461	Vocational Education Enhancmnt	4,783	4,441	9,224	-	-	-
467	Student Wellness	-	1,489,269	-	1,489,269	-	1,489,269
499	Miscellaneous State Grants	63,295	63,990	116,021	11,264	21,197	(9,933)
516	IDEA PartB Special Education	272,207	1,179,419	1,535,693	(84,067) (1)	243,484	(327,551)
524	Vocational Education CarlDPerkins	(39,879)	322,631	284,816	(2,064) (2)	159,843	(161,907)
536	Title I School Improvement A	217,732	77,658	295,390	-	-	-
537	Title I School Improvement G	182,163	591,771	806,944	(33,010) (3)	336,737	(369,747)
551	TitleIII Limit English Proficiency	10,217	15,055	26,937	(1,665) (4)	3,088	(4,753)
572	Title I Disadvantaged Children	855,916	4,718,746	5,848,831	(274,169) (5)	1,705,249	(1,979,418)
587	IDEA Preschool Handicapped	2,442	27,096	32,199	(2,661) (6)	-	(2,661)
590	Improving Teacher Quality	39,523	307,477	368,827	(21,827) (7)	964	(22,791)
599	Miscellaneous Federal Grants	(32,529)	380,478	289,120	58,829	139,115	(80,286)
	<b>Total Special Revenue Funds</b>	<b>8,284,671</b>	<b>10,790,693</b>	<b>12,062,689</b>	<b>7,012,675</b>	<b>4,651,596</b>	<b>2,361,079</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	15,217,526	1,685,196	3,917,496	12,985,226	811,242	12,173,984
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$17,343,706	\$4,888,826	\$4,157,304	18,075,228	5,668,163	12,407,065
009	Uniform School Supplies	23,331	374	611	23,094	-	23,094
013	Welcome Stadium	271,747	162,519	167,189	267,077	86,765	180,312
	<b>Total Enterprise Funds</b>	<b>\$17,638,784</b>	<b>\$5,051,719</b>	<b>\$4,325,104</b>	<b>\$18,365,399</b>	<b>5,754,928</b>	<b>\$12,610,471</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	102,262	7,144	10,939	98,467	1,351	97,116
021	Intra District Services	8,332	-	224	8,108	-	8,108
024	Self Insured Employee Benefits	18,836,410	11,795,402	13,378,340	17,253,472	62,532	17,190,940
027	Worker's Comp Self Insured	5,443,172	1,708,001	125,384	7,025,789	273,674	6,752,115
	<b>Total Internal Service</b>	<b>24,390,176</b>	<b>13,510,547</b>	<b>13,514,887</b>	<b>24,385,836</b>	<b>337,557</b>	<b>24,048,279</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	884,333	7,722,282	5,767,971	2,838,644	-	2,838,644
200	Student Managed Activity	228,109	54,625	43,524	239,110	25,983	213,127
	<b>Total Trust and Agency Funds</b>	<b>1,112,442</b>	<b>7,776,907</b>	<b>5,811,495</b>	<b>3,077,754</b>	<b>25,983</b>	<b>3,051,771</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	232,875	33,690	4,498	262,067	1,017	261,050
<b>TOTAL ALL FUNDS</b>		<b>\$ 188,760,095</b>	<b>\$ 181,755,946</b>	<b>\$ 190,120,693</b>	<b>\$ 180,395,348</b>	<b>\$ 37,850,678</b>	<b>\$ 142,544,670</b>

## DAYTON PUBLIC SCHOOLS

MONTHLY FINANCIAL REPORTS  
NEGATIVE CASH BALANCE EXPLANATIONS  
For the Month Ending December 2019

**Note 1: IDEA PartB Special Education**

Fund 516 has a negative balance of \$84K. \$84K will be posted in January.

**Note 2: Vocation Education CarlDPerkins**

Fund 524 has a negative balance of \$2K. \$2K will be posted in January.

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

Fund 537 has a negative balance of \$31K. \$31K will be posted in January.

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

Fund 551 has a negative balance of \$1.5K. \$1.5K will be posted in January.

**Note 5: Title I Disadvantaged Children**

Fund 572 has a negative balance of \$274K. \$274K will be posted in January.

**Note 6: IDEA Preschool Handicapped**

Fund 587 has a negative balance of \$2.6K. \$2.6K will be posted in January.

**Note 7: Improving Teacher Quality**

Fund 590 has a negative balance of \$21K. \$21K will be posted in January.



# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of December 2019

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2020	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 309,779,582	\$ 136,605,524	\$ 26,268,355	\$ 146,905,703	52.58%
<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	66,045	54,725	713,713	14.47%
019	Other Grant	432,856	12,975	8,582	411,299	4.98%
034	Classroom Facilities Maintenance	4,938,229	800,728	864,123	3,273,378	33.71%
300	District Managed Student Activity	409,854	46,651	33,062	330,141	19.45%
401	Auxiliary Services NPSD	2,643,117	1,160,118	136,099	1,346,900	49.04%
439	Public School Preschool	1,308,170	362,170	945,328	672	99.95%
451	Data Communication for Schools	60,235	-	-	60,235	0.00%
461	Vocational Education Enhancmnt	14,224	9,224	-	5,000	64.85%
467	Student Wellness	2,985,520	-	-	2,985,520	0.00%
499	Miscellaneous State Grants	197,825	116,021	21,197	60,607	69.36%
516	IDEA PartB Special Education	5,030,280	1,535,693	243,484	3,251,103	35.37%
524	Vocation Education CarlDPerkins	852,034	284,816	159,843	407,375	52.19%
536	Title I School Improvement A	942,890	295,390	-	647,500	31.33%
537	Title I School Improvement G	2,887,789	806,944	336,737	1,744,108	39.60%
551	TitleIII Limit English Proficiency	389,795	26,937	3,088	359,770	7.70%
572	Title I Disadvantaged Children	18,501,626	5,848,831	1,705,249	10,947,546	40.83%
587	IDEA Preschool Handicapped	77,036	32,199	-	44,837	41.80%
590	Improving Teacher Quality	1,071,523	368,827	964	701,732	34.51%
599	Miscellaneous Federal Grants	1,582,909	289,120	139,115	1,154,674	27.05%
	<b>Special Revenue Funds</b>	<b>45,160,395</b>	<b>12,062,689</b>	<b>4,651,596</b>	<b>28,446,110</b>	<b>37.01%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	5,391,863	3,917,496	811,242	663,125	87.70%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,676,838	4,157,304	5,668,163	5,851,371	62.88%
009	Uniform School Supplies	26,000	611	-	25,389	2.35%
013	Welcome Stadium	647,565	167,189	86,765	393,611	39.22%
	<b>Total Enterprise Funds</b>	<b>16,350,403</b>	<b>4,325,104</b>	<b>5,754,928</b>	<b>6,270,371</b>	<b>61.65%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	115,000	10,939	1,351	102,710	10.69%
021	Intra District Services	8,331	224	-	8,107	2.69%
024	Self Insured Employee Benefits	22,030,801	13,378,340	62,532	8,589,929	61.01%
027	Worker's Comp Self Insured	2,579,459	125,384	273,674	2,180,401	15.47%
	<b>Total Internal Service</b>	<b>24,733,591</b>	<b>13,514,887</b>	<b>337,557</b>	<b>10,881,147</b>	<b>56.01%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,355,000	5,767,971	-	10,587,029	35.27%
200	Student Managed Activity	389,559	43,524	25,983	320,052	17.84%
	<b>Total Trust and Agency Funds</b>	<b>16,744,559</b>	<b>5,811,495</b>	<b>25,983</b>	<b>10,907,081</b>	<b>34.86%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	280,000	4,498	1,017	274,485	1.97%
<b>TOTAL ALL FUNDS</b>		<b>\$ 436,440,394</b>	<b>\$ 190,120,693</b>	<b>\$ 37,850,678</b>	<b>\$ 208,469,023</b>	<b>52.23%</b>

