



# Monthly Financial Reports

## February 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 February 2019 To February 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)	39,843,101	51,456,753	11,613,652	
Tangible Personal Property Tax	5,497,635	8,418,854	2,921,219	
Property Tax Allocation	3,690,822	3,629,459	(61,363)	
<b>Total Property Taxes</b>	<u>\$ 49,441,610</u>	<u>\$ 63,505,066</u>	<u>\$ 14,063,456</u>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	121,478,103	118,914,637	(2,563,466)	(2)
Restricted Grants-in-Aid	11,443,572	11,019,083	(424,489)	
<b>Total State Funding</b>	<u>132,921,675</u>	<u>129,933,720</u>	<u>(2,987,955)</u>	
<b>Other Financing Sources</b>				
Transfers In	14,903,789	844,462	(14,059,327)	(3)
Other Revenues	4,188,335	3,865,583	(322,752)	
	<u>\$ 19,092,124</u>	<u>\$ 4,710,045</u>	<u>\$ (14,382,079)</u>	
<b>TOTAL REVENUE</b>	<u>\$ 201,455,409</u>	<u>\$ 198,148,831</u>	<u>\$ (3,306,578)</u>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	59,035,109	66,406,731	7,371,622	
Employees' Retirement/Insurance Benefits	23,807,790	25,455,898	1,648,108	
<b>Total Salaries and Benefits</b>	<u>82,842,899</u>	<u>91,862,629</u>	<u>9,019,730</u>	(4)
<b>Purchased Services</b>				
Lease Payments	362,627	270,723	(91,904)	
Charter Schools	35,666,848	37,150,113	1,483,265	(5)
Voucher Schools/Tuition Adjustments	10,388,418	11,041,851	653,433	(6)
Purchased Services - Other	21,639,288	28,197,199	6,557,911	(7)
<b>Total Purchased Services</b>	<u>68,057,181</u>	<u>76,659,886</u>	<u>8,602,706</u>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	3,631,286	5,564,938	1,933,652	(8)
Capital Outlay	2,627,245	4,924,867	2,297,622	(9)
Advances Out	284,920	60,970	(223,950)	
Other Objects	2,042,481	2,158,454	115,973	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<u>\$ 8,585,932</u>	<u>\$ 12,709,229</u>	<u>\$ 4,123,297</u>	
<b>TOTAL EXPENDITURES</b>	<u>\$ 159,486,012</u>	<u>\$ 181,231,744</u>	<u>\$ 21,745,733</u>	
<b>Excess of Rev Over (Under) Exp</b>	41,969,397	16,917,087	(25,052,310)	
<b>Ending Cash Balance</b>	<u>\$ 120,451,412</u>	<u>\$ 131,483,747</u>	<u>\$ 11,032,335</u>	
Outstanding Encumbrance	16,008,394	20,823,306	4,814,912	
<b>Unreserved Cash Balance</b>	<u>\$ 104,443,018</u>	<u>\$ 110,660,441</u>	<u>\$ 6,217,423</u>	

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

**Note 1: Total Property Taxes**

Total Property Tax increased by \$14M due to the timing of the advance received in FY20 compared to FY19. Last year we the district received an advance on March 1st of 2019. This year we received an advance on February 29th.

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

Unrestricted Grants-in-Aid decreased by \$2.5M due to the timing of the receipt of a Medicaid payment and a decrease of enrollment. District ADM reduced from 12,810 to 12,641 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 \$9M 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 6,603 in FY19 to 6,744 in FY20.

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

Voucher Schools increased by \$653K due to an increase in student FTE from 2,979 in FY19 to 3,045 in FY20.

**Note 7: Purchased Services - Other**

Other purchased services increased by \$6.5M 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.

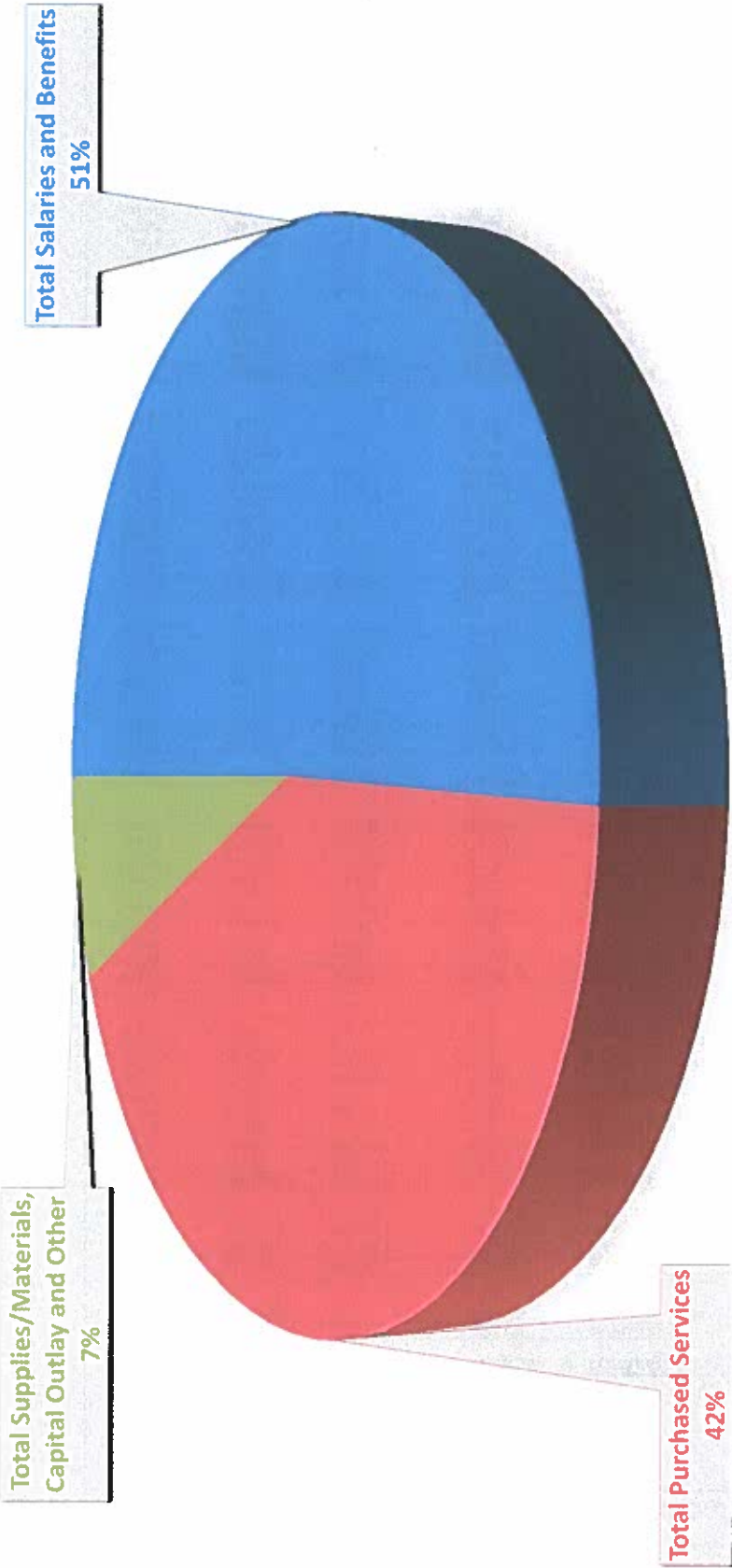
**Note 8: Supplies and Materials**

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 \$2.2M 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



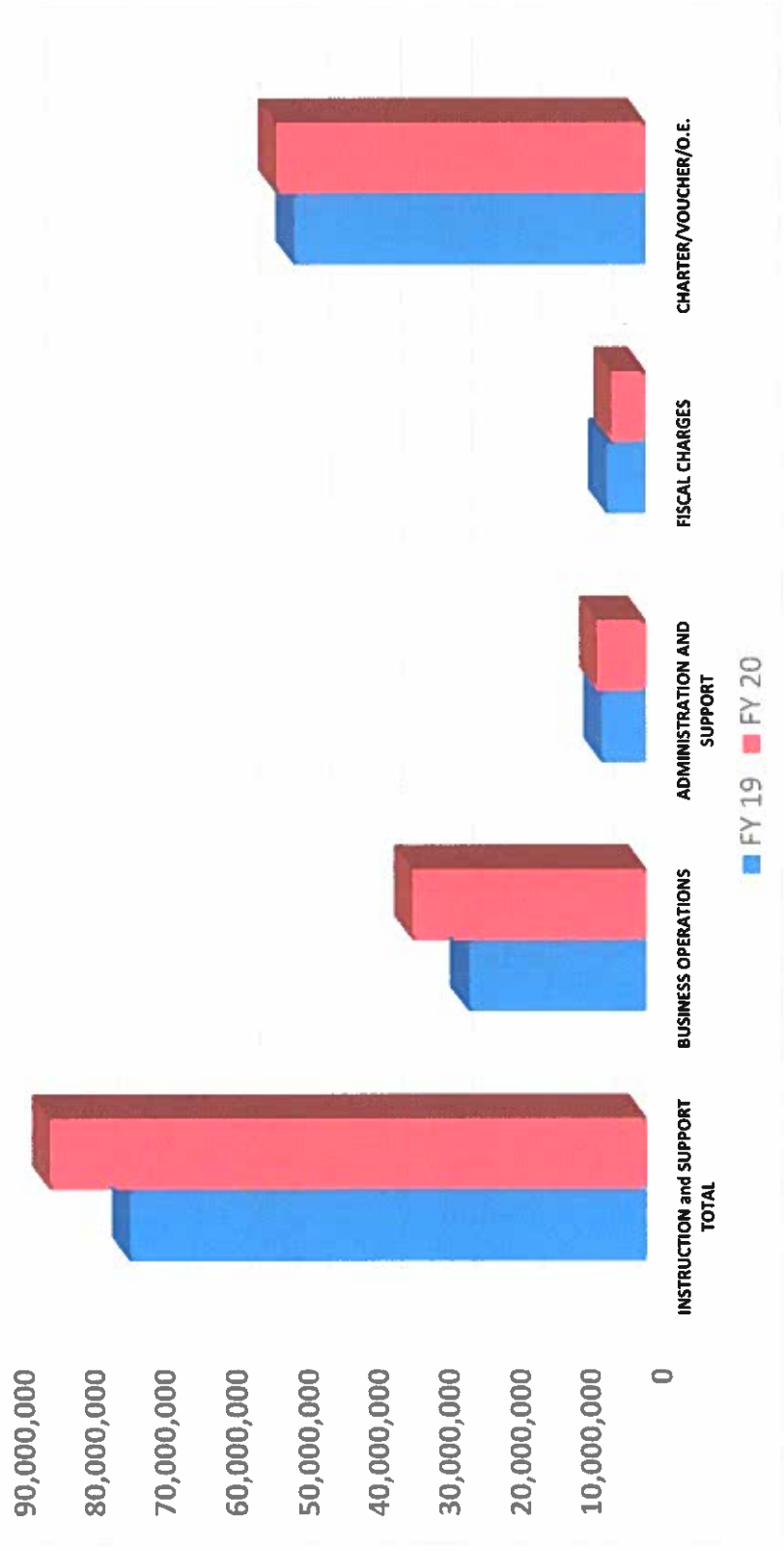
**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of February 2020**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$ 6,941,502	\$ 4,813,687	\$ -	\$ 2,127,815	69.35%
Teachers	46,066,800	33,649,410	-	12,417,390	73.04%
School Nurses	2,608,662	1,598,282	-	1,010,380	61.27%
School Counselors	1,372,967	918,169	-	454,798	66.87%
Library Media Spec	831,379	496,957	-	334,422	59.78%
Extra Duty Pay	810,001	296,496	-	513,505	36.60%
Supplies/Materials	1,816,119	604,906	235,899	775,314	52.03%
<b>REGULAR INSTRUCTION</b>	<b>60,247,430</b>	<b>42,377,907</b>	<b>235,899</b>	<b>17,633,624</b>	<b>70.73%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	14,760,000	10,002,305	-	4,757,695	67.77%
Gifted Teachers	1,131,556	527,900	4,257	599,399	47.03%
ELL Program	2,678,602	1,355,475	25,796	1,297,331	51.57%
ECIP Program	2,066,707	1,361,912	197	704,598	65.91%
ECIP Para(s)	831,827	495,400	-	336,427	59.56%
Psychological Services	2,569,583	995,443	4,051	1,599,089	38.60%
Paraprofessionals	3,943,534	2,828,838	-	1,114,696	71.73%
Related Services	5,511,456	2,295,058	-	3,216,398	41.64%
PASS Required Services	10,738,093	4,858,470	-	5,879,623	45.25%
OEC Central Office	3,890,140	2,656,743	703,090	530,307	86.37%
<b>EXCEPTIONAL CHILDREN</b>	<b>48,141,498</b>	<b>27,377,544</b>	<b>737,391</b>	<b>20,026,563</b>	<b>58.40%</b>
<b>SPECIAL PROGRAMS</b>					
Silvers Adjunct Staff	778,050	390,869	-	387,181	50.24%
Positive School Climate	778,845	397,107	18,784	362,754	53.41%
Clericals/Bus Mgrs	3,631,963	1,949,621	-	1,682,342	53.68%
Health Services	194,681	109,575	9,059	76,047	60.94%
Career Tech	3,852,784	1,987,005	215,819	1,649,960	57.17%
Montessori Para	778,333	490,402	-	287,931	63.01%
Library Media Paraprofessional	644,339	402,844	-	241,495	62.52%
In School Suspension Para	343,602	227,318	-	116,284	66.16%
Special Programs: Athletics	1,411,333	765,407	196,222	449,704	68.14%
Supplemental Athletic Contract	1,198,375	617,739	-	580,636	51.55%
<b>SPECIAL PROGRAMS</b>	<b>13,612,105</b>	<b>7,337,887</b>	<b>439,884</b>	<b>5,834,334</b>	<b>57.14%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	6,877,175	3,458,096	607,852	2,811,227	59.12%
Chief of Schools	1,121,479	544,773	206,694	370,012	67.01%
Males of Color	394,943	215,244	4,183	175,516	55.56%
Grants Mgmt	222,583	116,081	1,652	104,830	52.90%
Academics	1,025,762	494,822	57,657	473,183	0.00%
Accountability	2,360,709	1,539,248	323,893	497,570	78.92%
Student Enrollment Ctr	2,234,689	829,837	501,574	903,278	59.58%
<b>CHIEF ACADEMIC</b>	<b>14,237,320</b>	<b>7,196,199</b>	<b>1,703,505</b>	<b>5,335,616</b>	<b>62.52%</b>
<b>INSTRUCTION and SUPPORT</b>					
	<b>136,238,353</b>	<b>84,291,537</b>	<b>3,116,679</b>	<b>48,830,137</b>	<b>64.16%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	4,856,525	2,698,526	1,264,039	893,960	81.59%
Transportation	22,748,139	13,468,243	4,727,895	4,552,001	79.99%
IT/Erate Support	9,310,352	6,757,766	2,092,445	460,141	95.06%
Custodial Operations	7,577,808	4,345,158	339,961	2,892,689	61.83%
Grounds/Shop	1,757,337	767,253	71,627	918,457	47.74%
Facilities	19,062,645	4,234,935	2,371,405	12,456,305	34.66%
Environmental Compliance	2,357,532	66,597	15,578	2,275,357	3.49%
Distribution Center	953,880	531,021	68,889	355,990	62.68%
Mail Center	288,784	171,725	13,327	103,732	64.08%
<b>BUSINESS OPERATIONS</b>	<b>68,913,002</b>	<b>33,041,224</b>	<b>10,963,146</b>	<b>24,908,632</b>	<b>63.85%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	29,993	9,446	14,154	6,393	78.69%
Board Office/Member Pay	44,000	18,437	-	25,563	41.90%
Superintendent's Office	1,238,407	675,903	181,425	381,079	69.23%
Treasurer's Office	2,542,779	1,603,217	314,830	624,732	75.43%
Advances Out	1,000,000	60,970	-	939,030	0.00%
Public Relations	1,513,602	500,430	235,762	777,410	48.64%
DEA President	110,638	75,924	-	34,714	68.62%
Human Resources	7,268,966	2,995,247	2,751,333	1,521,486	79.07%
Legal	1,417,963	936,997	390,029	90,037	93.65%
<b>ADMINISTRATION AND SUPPORT</b>	<b>15,164,548</b>	<b>6,876,571</b>	<b>3,887,533</b>	<b>4,400,444</b>	<b>70.98%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	6,953,119	2,585,770	1,023,868	3,343,481	51.91%
Utilities	4,893,211	2,223,415	1,832,080	637,716	86.41%
<b>FISCAL CHARGES</b>	<b>11,646,330</b>	<b>4,809,185</b>	<b>2,855,948</b>	<b>3,981,197</b>	<b>65.82%</b>
<b>CHARTER/VOUCHER/O.E.</b>					
Charter/Voucher/Open Enroll	77,800,000	52,213,227	-	25,586,773	67.11%
<b>CHARTER/VOUCHER/O.E.</b>	<b>77,800,000</b>	<b>52,213,227</b>	<b>-</b>	<b>25,586,773</b>	<b>67.11%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 309,762,233</b>	<b>\$ 181,231,744</b>	<b>\$ 20,823,306</b>	<b>\$ 107,707,183</b>	<b>65.23%</b>

**DAYTON PUBLIC SCHOOLS**  
**General Fund Detailed Expenditure by Department**  
**Comparison of February 2019 To February 2020**

	FY19 Expenditures	FY20 Expenditures	Increase/ (Decrease)	Percentage Increase/ (Decrease)
<b>REGULAR INSTRUCTION</b>				
School Administration	\$ 4,085,724	\$ 4,813,687	\$ 727,963	17.82%
Teachers	29,430,241	33,649,410	4,219,169	14.34%
School Nurses	1,508,826	1,598,282	89,456	5.93%
School Counselors	813,794	918,169	104,375	12.83%
Library Media Spec	427,949	496,957	69,008	16.13%
Extra Duty Pay	308,561	298,496	(12,065)	-3.91%
Supplies/Materials	507,619	604,906	97,287	19.17%
<b>REGULAR INSTRUCTION TOTAL</b>	<b>37,082,714</b>	<b>42,377,907</b>	<b>5,295,193</b>	<b>14.28%</b>
<b>EXCEPTIONAL CHILDREN</b>				
OEC Teachers	8,791,550	10,002,305	1,210,755	13.77%
Gifted Teachers	611,563	527,900	(83,663)	-13.68%
ELL Program	1,129,501	1,355,475	225,974	20.01%
ECIP Program	1,267,542	1,361,912	94,370	7.45%
ECIP Para(s)	550,488	495,400	(55,088)	-10.01%
Psychological Services	968,190	995,443	27,253	2.81%
Paraprofessionals	2,098,269	2,828,838	730,569	34.82%
Related Services	2,561,274	2,295,058	(266,216)	-10.39%
PASS Required Services	4,996,208	4,858,470	(137,738)	-2.76%
OEC Central Office	565,408	2,656,743	2,091,335	369.88%
<b>EXCEPTIONAL CHILDREN</b>	<b>23,539,993</b>	<b>27,377,544</b>	<b>3,837,551</b>	<b>16.30%</b>
<b>SPECIAL PROGRAMS</b>				
Slivers Adjunct Staff	381,850	390,889	9,039	2.36%
Positive School Climate	199,365	397,107	197,742	99.19%
Clericals/Bus Mgrs	2,116,112	1,949,621	(166,491)	-7.87%
Health Services	89,150	109,575	20,425	22.91%
Career Tech	2,135,890	1,987,005	(148,885)	-6.97%
Montessori Para	325,453	490,402	164,949	50.68%
Library Media Paraprofessional	340,505	402,844	62,339	18.31%
In School Suspension Para	174,352	227,318	52,966	30.36%
Special Programs: Athletics	573,215	765,407	192,192	33.53%
Supplemental Athletic Contract	637,583	617,739	(19,844)	-3.11%
<b>SPECIAL PROGRAMS</b>	<b>6,973,475</b>	<b>7,337,887</b>	<b>364,412</b>	<b>5.23%</b>
<b>CHIEF ACADEMIC</b>				
Curriculum	2,115,316	3,458,096	1,342,780	63.48%
Chief of Schools	496,355	544,773	48,418	9.75%
Males of Color	192,878	215,244	22,366	11.60%
Grants Mgmt	100,510	116,081	15,571	15.49%
Academics	-	494,922	494,922	100.00%
Accountability	1,343,941	1,539,246	195,305	14.53%
Student Enrollment Ctr	979,604	829,837	(149,767)	-15.29%
<b>CHIEF ACADEMIC</b>	<b>5,228,604</b>	<b>7,198,199</b>	<b>1,969,595</b>	<b>37.67%</b>
<b>INSTRUCTION and SUPPORT TOTAL</b>				
	<b>72,824,786</b>	<b>84,291,537</b>	<b>11,466,751</b>	<b>15.75%</b>
<b>BUSINESS OPERATIONS</b>				
Safety/Security	1,717,616	2,698,526	980,910	57.11%
Transportation	9,675,322	13,488,243	3,792,921	39.20%
IT/Erate Support	5,038,000	6,757,766	1,719,766	34.14%
Custodial Operations	4,408,874	4,345,158	(63,716)	-1.45%
Grounds/Shop	775,199	767,253	(7,946)	-1.03%
Facilities	2,865,090	4,234,935	1,369,845	47.81%
Environmental Compliance	886	66,597	65,711	7416.59%
Distribution Center	460,080	531,021	70,941	15.42%
Mail Center	167,743	171,725	3,982	2.37%
<b>BUSINESS OPERATIONS</b>	<b>25,108,810</b>	<b>33,041,224</b>	<b>7,932,414</b>	<b>31.59%</b>
<b>ADMINISTRATION AND SUPPORT</b>				
Board Service Fund	5,942	9,446	3,504	58.97%
Board Office/Member Pay	31,206	18,437	(12,769)	-40.92%
Superintendent's Office	401,646	675,903	274,257	68.28%
Treasurer's Office	1,752,666	1,603,217	(149,449)	-8.53%
Advances Out	284,920	60,970	(223,950)	-78.80%
Public Relations	471,543	500,430	28,887	6.13%
DEA President	61,754	75,924	14,170	22.95%
Human Resources	2,501,724	2,995,247	493,523	19.73%
Legal	743,105	936,997	193,892	26.09%
<b>ADMINISTRATION AND SUPPORT</b>	<b>6,254,506</b>	<b>6,876,571</b>	<b>622,065</b>	<b>9.95%</b>
<b>FISCAL CHARGES</b>				
Debt, Insurance and Taxes	2,955,680	2,585,770	(369,910)	-12.52%
Utilities	2,597,175	2,223,415	(373,760)	-14.39%
<b>FISCAL CHARGES</b>	<b>5,552,855</b>	<b>4,809,185</b>	<b>(743,670)</b>	<b>-13.39%</b>
<b>CHARTER/VOUCHER/O.E.</b>				
Charter/Voucher/Open Enroll	49,745,055	52,213,227	2,468,172	4.96%
<b>CHARTER/VOUCHER/O.E.</b>	<b>49,745,055</b>	<b>52,213,227</b>	<b>2,468,172</b>	<b>4.96%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 159,486,012</b>	<b>\$ 181,231,744</b>	<b>\$ 21,745,732</b>	<b>13.63%</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 February 2020**

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/19	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 2/29/20	Encumbrances	Unreserved CASH BALANCE 2/29/20
<b>GENERAL FUND</b>							
001	General Fund	\$114,566,660	\$198,148,831	\$181,231,744	\$131,483,747	\$20,823,306	\$110,660,441
<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	114,162	93,748	572,964	47,860	525,104
019	Other Grant	228,823	39,071	17,631	250,263	20,685	229,578
034	Classroom Facilities Maintenance	4,754,932	641,466	882,855	4,513,543	899,544	3,613,999
300	District Managed Student Activity	186,101	144,938	68,216	262,823	45,859	216,964
401	Auxiliary Services NPSD	776,663	1,775,758	1,334,195	1,218,226	147,746	1,070,480
439	Public School Preschool	196,297	165,873	362,170	-	625,328	(625,328)
451	Data Communication for Schools	13,435	23,400	13,435	23,400	-	23,400
461	Vocational Education Enhancmnt	4,783	4,441	9,224	-	250	(250)
467	Student Wellness	-	2,987,988	180,085	2,807,903	-	2,807,903
499	Miscellaneous State Grants	63,295	77,491	133,741	7,045	3,477	3,568
516	IDEA PartB Special Education	272,207	1,583,734	1,978,736	(122,795) (1)	180,141	(302,936)
524	Vocation Education CarlDPerkins	(39,879)	383,453	368,811	(25,237) (2)	383,005	(408,242)
536	Title I School Improvement A	217,732	77,658	295,390	-	-	-
537	Title I School Improvement G	182,163	719,531	963,828	(62,134) (3)	445,748	(507,882)
551	TitleIII Limit English Proficiency	10,217	21,104	30,146	1,175	3,037	(1,862)
572	Title I Disadvantaged Children	855,916	5,889,032	7,317,190	(572,242) (4)	1,800,477	(2,372,719)
587	IDEA Preschool Handicapped	2,442	39,849	43,606	(1,315) (5)	-	(1,315)
590	Improving Teacher Quality	39,523	379,069	463,940	(45,348) (6)	8,834	(54,182)
599	Miscellaneous Federal Grants	(32,529)	443,021	366,706	43,786	95,772	(51,986)
	<b>Total Special Revenue Funds</b>	<b>8,284,671</b>	<b>15,511,039</b>	<b>14,923,653</b>	<b>8,872,057</b>	<b>4,707,763</b>	<b>4,164,294</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	15,217,526	2,108,041	4,331,455	12,994,112	424,844	12,569,268
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$17,343,706	\$6,888,760	\$5,795,894	18,436,572	3,121,676	15,314,896
009	Uniform School Supplies	23,331	374	611	23,094	-	23,094
013	Welcome Stadium	271,747	191,978	240,932	222,793	55,053	167,740
	<b>Total Enterprise Funds</b>	<b>\$17,638,784</b>	<b>\$7,081,112</b>	<b>\$6,037,437</b>	<b>\$18,682,459</b>	<b>3,176,729</b>	<b>\$15,505,730</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	102,262	8,787	10,962	100,087	1,792	98,295
021	Intra District Services	8,332	-	224	8,108	-	8,108
024	Self Insured Employee Benefits	18,836,410	15,342,212	15,780,071	18,398,551	59,435	18,339,116
027	Worker's Comp Self Insured	5,443,172	1,905,896	1,318,888	6,030,180	273,644	5,756,536
	<b>Total Internal Service</b>	<b>24,390,176</b>	<b>17,256,895</b>	<b>17,110,145</b>	<b>24,536,926</b>	<b>334,871</b>	<b>24,202,055</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	884,333	10,143,372	8,568,659	2,459,046	-	2,459,046
200	Student Managed Activity	228,109	63,488	52,345	239,252	41,709	197,543
	<b>Total Trust and Agency Funds</b>	<b>1,112,442</b>	<b>10,206,860</b>	<b>8,621,004</b>	<b>2,698,298</b>	<b>41,709</b>	<b>2,656,589</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	232,875	33,690	5,639	260,926	1,578	259,348
<b>TOTAL ALL FUNDS</b>		<b>\$ 188,760,095</b>	<b>\$ 265,715,757</b>	<b>\$ 246,140,077</b>	<b>\$ 208,335,775</b>	<b>\$ 29,510,800</b>	<b>\$ 178,824,975</b>

## DAYTON PUBLIC SCHOOLS

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

**Note 1: IDEA PartB Special Education**

Fund 516 has a negative balance of \$122K. \$122K will be posted in March.

**Note 2: Vocation Education CarlIDPerkins**

Fund 524 has a negative balance of \$25K. \$25K will be posted in March.

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

Fund 537 has a negative balance of \$62K. \$62K will be posted in March.

**Note 4: Title I Disadvantaged Children**

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

**Note 5: IDEA Preschool Handicapped**

Fund 587 has a negative balance of \$1.3K. \$1.3K will be posted in March.

**Note 6: Improving Teacher Quality**

Fund 590 has a negative balance of \$45K. \$45K will be posted in March.

# DAYTON PUBLIC SCHOOLS

**Budget vs. Actual by Fund**  
As Of February 2020

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2020	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$ 309,762,233	\$ 181,231,744	\$ 20,823,306	\$ 107,707,183	65.23%
<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	93,748	47,860	692,875	16.97%
019	Other Grant	432,856	17,631	20,685	394,540	8.85%
034	Classroom Facilities Maintenance	4,938,229	882,855	899,544	3,155,830	36.09%
300	District Managed Student Activity	409,854	68,216	45,859	295,779	27.83%
401	Auxiliary Services NPSD	2,643,117	1,334,195	147,746	1,161,176	56.07%
439	Public School Preschool	988,170	362,170	625,328	672	99.93%
451	Data Communication for Schools	36,835	13,435	-	23,400	36.47%
461	Vocational Education Enhancmnt	14,224	9,224	250	4,750	66.61%
467	Student Wellness	2,985,520	180,085	-	2,805,435	6.03%
499	Miscellaneous State Grants	197,825	133,741	3,477	60,607	69.36%
516	IDEA PartB Special Education	5,024,346	1,978,736	180,141	2,865,469	42.97%
524	Vocation Education CarlDPerkins	852,034	368,811	383,005	100,218	88.24%
536	Title I School Improvement A	942,890	295,390	-	647,500	31.33%
537	Title I School Improvement G	2,887,789	963,828	445,748	1,478,213	48.81%
551	Titelll Limit English Proficiency	389,795	30,146	3,037	356,612	8.51%
572	Title I Disadvantaged Children	18,487,096	7,317,190	1,800,477	9,369,429	49.32%
587	IDEA Preschool Handicapped	77,036	43,606	-	33,430	56.60%
590	Improving Teacher Quality	1,071,523	463,940	8,834	598,749	44.12%
599	Miscellaneous Federal Grants	1,582,909	366,706	95,772	1,120,431	29.22%
	<b>Special Revenue Funds</b>	<b>44,796,531</b>	<b>14,923,653</b>	<b>4,707,763</b>	<b>25,165,115</b>	<b>43.82%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	5,391,863	4,331,455	424,844	635,564	88.21%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	15,676,838	5,795,894	3,121,676	6,759,268	56.88%
009	Uniform School Supplies	26,000	611	-	25,389	2.35%
013	Welcome Stadium	647,565	240,932	55,053	351,580	45.71%
	<b>Total Enterprise Funds</b>	<b>16,350,403</b>	<b>6,037,437</b>	<b>3,176,729</b>	<b>7,136,237</b>	<b>56.36%</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	15,780,071	59,435	6,191,295	71.90%
027	Worker's Comp Self Insured	2,579,459	1,318,888	273,644	986,927	61.74%
	<b>Total Internal Service</b>	<b>24,733,591</b>	<b>17,110,145</b>	<b>334,871</b>	<b>7,288,575</b>	<b>70.53%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,355,000	8,568,659	-	7,786,341	52.39%
200	Student Managed Activity	389,559	52,345	41,709	295,505	24.14%
	<b>Total Trust and Agency Funds:</b>	<b>16,744,559</b>	<b>8,621,004</b>	<b>41,709</b>	<b>8,081,846</b>	<b>51.73%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	280,000	5,639	1,578	272,783	2.58%
<b>TOTAL ALL FUNDS</b>		<b>\$ 436,059,180</b>	<b>\$ 246,140,077</b>	<b>\$ 29,510,800</b>	<b>\$ 160,408,303</b>	<b>63.21%</b>

