



Monthly Financial Reports

February 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, 2018 June 30, 2019
are submitted for your review and consideration:

Hiwot Abraha
Treasurer/CFO

DAYTON PUBLIC SCHOOLS
General Fund (001)
Comparison of February 2018 To February 2019

| | Fiscal Year 2018 Actual | Fiscal Year 2019 Actual | Increase/ (Decrease) | Notes |
|---|-------------------------------|-------------------------------|-------------------------|-------|
| BEGINNING CASH BALANCE | \$48,228,623 | \$ 78,482,015 | \$ 29,253,392 | |
| REVENUES: | | | | |
| Local Property Taxes | | | | |
| General Property Tax (Real Estate) | 44,945,864 | 39,843,101 | (5,102,763) | (1) |
| Tangible Personal Property Tax | 3,383,022 | 5,497,635 | 2,114,613 | (1) |
| Property Tax Allocation | 3,894,275 | 3,690,822 | (203,453) | |
| Payments in Lieu of Taxes | 921,316 | 410,052 | (511,264) | |
| Total Property Taxes | \$ 53,144,477 | \$ 49,441,610 | \$ (3,702,867) | |
| State Funding | | | | |
| Unrestricted Grants-in-Aid | 116,399,685 | 121,478,103 | 5,078,418 | (2) |
| Restricted Grants-in-Aid | 11,043,871 | 11,443,572 | 399,701 | |
| Total State Funding | 127,443,556 | 132,921,675 | 5,478,119 | |
| Other Financing Sources | | | | |
| Transfers In | 2,451,145 | 13,000,000 | 10,548,855 | |
| Other Revenues | 4,054,638 | 6,092,124 | 2,037,486 | |
| Total other financing sources | \$ 6,505,783 | \$ 19,092,124 | \$ 12,586,341 | (3) |
| TOTAL REVENUE | \$ 187,093,816 | \$ 201,455,409 | \$ 14,361,593 | |
| EXPENDITURES: | | | | |
| Salaries and Benefits | | | | |
| Personal Services | 57,075,322 | 59,035,109 | 1,959,787 | |
| Employees' Retirement/Insurance Benefits | 23,195,690 | 23,807,790 | 612,100 | |
| Total Salaries and Benefits | 80,271,012 | 82,842,899 | 2,571,887 | (4) |
| Purchased Services | | | | |
| Lease Payments | 426,208 | 362,627 | (63,581) | |
| Charter Schools | 36,236,463 | 35,666,848 | (569,615) | (5) |
| Voucher Schools/Tuition Adjustments | 9,632,260 | 10,388,418 | 756,158 | (6) |
| Purchased Services - Other | 21,275,483 | 21,639,288 | 363,805 | |
| Total Purchased Services | 67,570,414 | 68,057,181 | 486,768 | |
| Supplies / Materials, Capital Outlay and Other | | | | |
| Supplies and Materials | 4,092,333 | 3,631,286 | (461,047) | (7) |
| Capital Outlay | 690,782 | 2,627,245 | 1,936,463 | (8) |
| Advances Out | 69,159 | 284,920 | 215,761 | |
| Other Objects | 1,326,218 | 2,042,481 | 716,263 | (9) |
| Total Supplies/Materials, Capital Outlay and Other | \$ 6,178,492 | \$ 8,585,932 | \$ 2,407,440 | |
| TOTAL EXPENDITURES | \$ 154,019,918 | \$ 159,486,012 | \$ 5,466,095 | |
| Excess of Rev Over (Under) Exp | 33,073,898 | 41,969,397 | 8,895,499 | |
| Ending Cash Balance | \$ 82,302,521 | \$ 120,451,412 | \$ 38,148,891 | |
| Outstanding Encumbrance | 8,803,587 | 16,008,394 | 7,204,807 | |
| Unreserved Cash Balance | \$ 73,498,934 | \$ 104,443,018 | \$ 30,944,084 | |

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2018 ACTUALS TO FISCAL YEAR 2019 ACTUALS
For the Month Ending February 2019

Note 1: Total Property Tax

The decrease of \$5M in Real Estate and the increase of 1.8M in Tangible Personal Property Tax is due to the change in the allocation and the timing of posting of advances in FY18 compared to FY19.

Note 2: Unrestricted Grants-in-Aid

Unrestricted Grants-in-Aid increased by \$5M because of an increase in the Opportunity Grant of 3% and an increase of 7% in Targeted Assistance from the Foundation Payment. \$1.6M was also received for Medicaid services provided.

Note 3: Other Revenues

Other Revenues increased by \$12.5M. This is due to the timing of Indirect Cost reimbursement from grant funds and a transfer of \$13M from fund 024 (Self Insured Employee Benefits)

Note 4: Total Salaries and Benefits

Salaries and Benefits increased by \$2.5 million because of rate increases in FY19.

Note 5: Charter Schools

Charter Schools decreased by \$569K. The student FTE decreased from 6,782 in FY18 to 6,646 in FY19.

Note 6: Voucher Schools/Tuition Adjustments

Voucher Schools increased by \$756K. This is because of an increase of 195 in the student FTE for scholarships.

Note 7: Supplies and Materials

Supplies decreased by \$461K largely due to a payment of \$506K to Houghton Mifflin for Science fusion adoption and a variety of high school materials in FY18.

Note 8: Capital Outlay

Capital Outlay increase because of the purchase of Chromebooks and buses.

Note 9: Other Objects

Other Objects increased by 941K is due to the payment of \$374K in tax collection fees, 82K for real estate taxes, and \$270K in delinquent taxes.

DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
As Of February 2019

| | Budget | Expenditures | Encumbrances | Remaining Balance | Percentage |
|--|-----------------------|-----------------------|----------------------|-----------------------|---------------|
| Expenditures | | | | | |
| REGULAR INSTRUCTION | | | | | |
| School Administration | \$ 6,923,383 | \$ 4,085,724 | \$ - | \$ 2,837,659 | 59.01% |
| Teachers | 48,945,800 | 29,430,241 | - | 19,515,559 | 60.13% |
| School Nurses | 2,483,079 | 1,508,826 | - | 974,253 | 60.76% |
| School Counselors | 1,470,265 | 813,794 | - | 656,471 | 55.35% |
| Library Media Spec | 852,364 | 427,949 | - | 424,415 | 50.21% |
| Extra Duty Pay | 789,750 | 308,561 | - | 481,189 | 39.07% |
| Supplies/Materials | 1,150,677 | 507,619 | 159,815 | 483,243 | 58.00% |
| REGULAR INSTRUCTION TOTAL | 62,615,298 | 37,882,714 | 159,815 | 25,372,769 | 59.48% |
| EXCEPTIONAL CHILDREN | | | | | |
| OEC Teachers | 16,636,053 | 8,791,550 | - | 7,844,503 | 52.85% |
| Gifted Teachers | 1,104,501 | 611,863 | 9,453 | 483,485 | 58.23% |
| ELL Program | 2,105,543 | 1,129,501 | 21,758 | 954,284 | 54.88% |
| ECIP Program | 2,437,488 | 1,267,542 | 2,070 | 1,167,876 | 52.09% |
| ECIP Para(s) | 1,056,965 | 660,488 | - | 506,497 | 52.08% |
| Psychological Services | 1,897,407 | 968,190 | 4,070 | 925,147 | 51.24% |
| Paraprofessionals | 3,753,587 | 2,098,269 | - | 1,655,318 | 55.90% |
| Related Services | 4,345,975 | 2,561,274 | - | 1,784,701 | 58.93% |
| Purchased Required Services | 1,572,483 | 1,082,602 | 188,873 | 301,008 | 80.86% |
| PASS Required Services | 9,000,000 | 3,913,606 | - | 5,086,394 | 43.48% |
| OEC Central Office | 608,161 | 191,757 | - | 416,364 | 31.54% |
| OEC Central Office - Non Personnel total | 743,880 | 373,611 | 376,578 | (6,309) | 100.85% |
| EXCEPTIONAL CHILDREN | 45,262,063 | 23,539,993 | 602,802 | 21,119,268 | 53.34% |
| SPECIAL PROGRAMS | | | | | |
| Servers Adjunct Staff | 702,000 | 381,850 | - | 320,150 | 54.39% |
| Positive School Climate | 681,856 | 199,365 | 29,886 | 452,405 | 33.63% |
| Clericals/Bus Mgrs | 3,670,267 | 2,116,112 | - | 1,554,155 | 57.66% |
| Health Services | 183,287 | 89,150 | 9,678 | 94,459 | 61.13% |
| Career Tech | 3,833,823 | 2,135,890 | 100,749 | 1,597,184 | 58.34% |
| Montessori Para | 761,537 | 325,453 | - | 426,084 | 43.30% |
| Library Media Paraprofessional | 667,284 | 340,505 | - | 326,779 | 51.07% |
| In School Suspension Para | 353,268 | 174,352 | - | 178,916 | 49.35% |
| Special Programs - Athletics | 1,018,480 | 573,215 | 127,276 | 317,889 | 68.78% |
| Supplemental Athletic Contract | 1,170,000 | 637,583 | - | 532,417 | 54.49% |
| SPECIAL PROGRAMS | 13,041,692 | 6,973,475 | 267,589 | 5,800,538 | 55.52% |
| CHIEF ACADEMIC | | | | | |
| Curriculum/Teach/Learn/Ed Tech | 6,894,784 | 2,115,316 | 387,762 | 4,391,706 | 36.30% |
| Chief of Schools | 883,195 | 496,355 | 102,936 | 283,904 | 67.85% |
| Males of Color | 318,195 | 192,878 | - | 125,317 | 60.62% |
| Grants Mgmt | 186,912 | 100,510 | - | 86,402 | 53.77% |
| Chief Academic Office | - | - | - | - | 0.00% |
| Accountability | 2,196,818 | 1,343,941 | 193,170 | 659,707 | 69.87% |
| Student Enrollment Ctr | 1,781,175 | 979,604 | 478,968 | 322,603 | 81.89% |
| CHIEF ACADEMIC | 12,261,079 | 5,728,884 | 1,162,836 | 5,869,638 | 52.13% |
| INSTRUCTION TOTAL | 133,180,042 | 72,824,798 | 2,193,042 | 58,162,214 | 56.33% |
| BUSINESS OPERATIONS | | | | | |
| Safety/Tenancy | 4,406,387 | 1,717,616 | 1,217,192 | 1,471,579 | 66.60% |
| IT/E-rate Support | 11,761,969 | 5,038,000 | 3,357,769 | 3,386,200 | 71.38% |
| Custodial Operations | 7,625,164 | 4,408,874 | 420,585 | 2,795,725 | 63.34% |
| Grounds/Shop | 1,318,924 | 775,199 | 42,089 | 501,638 | 61.97% |
| Facilities | 5,527,364 | 2,865,090 | 571,327 | 2,090,947 | 62.17% |
| Environmental Compliance | 80,230 | 888 | 2,965 | 56,379 | 6.39% |
| Distribution Center | 785,019 | 460,080 | 3,384 | 321,545 | 59.04% |
| Mail Center | 437,208 | 167,743 | 26,031 | 243,432 | 44.32% |
| BUSINESS OPERATIONS | 31,822,263 | 15,433,488 | 5,641,332 | 10,847,443 | 66.62% |
| ADMINISTRATION AND SUPPORT | | | | | |
| Board of Education Office | 26,750 | 5,942 | 5,050 | 15,758 | 41.09% |
| Internal Auditor | 188,219 | 31,206 | - | 138,013 | 18.44% |
| Superintendent's Office | 795,787 | 401,646 | 66,786 | 327,353 | 58.86% |
| Treasurer's Office | 3,507,582 | 1,752,666 | 329,039 | 1,426,877 | 69.32% |
| Advances Out | 825,000 | 284,920 | - | 540,080 | 34.54% |
| Public Relations | 1,260,551 | 471,543 | 210,056 | 578,952 | 54.07% |
| Human Resources | 5,147,195 | 2,501,724 | 1,719,345 | 926,125 | 82.01% |
| Legal | 1,371,834 | 743,105 | 552,682 | 76,047 | 94.46% |
| ADMINISTRATION AND SUPPORT | 13,103,917 | 6,192,752 | 2,881,961 | 4,029,204 | 69.25% |
| DISTRICT FIXED COSTS | | | | | |
| DEA President | 107,291 | 61,754 | - | 45,537 | 57.56% |
| Debt, Insurance and Taxes | 6,015,059 | 2,955,680 | 721,767 | 2,337,612 | 61.14% |
| Transportation | 18,016,970 | 9,675,322 | 2,871,663 | 5,469,985 | 69.64% |
| Utilities | 4,446,260 | 2,597,175 | 1,698,629 | 150,456 | 96.82% |
| DISTRICT FIXED COSTS | 28,585,580 | 15,289,931 | 5,292,059 | 8,003,990 | 72.00% |
| CHARTER/VOUCHER/O.E. | | | | | |
| Charter/Voucher/Open Enroll | 78,238,429 | 49,745,065 | - | 28,493,374 | 63.58% |
| CHARTER/VOUCHER/O.E. | 78,238,429 | 49,745,065 | - | 28,493,374 | 63.58% |
| TOTAL GENERAL FUND | \$ 285,030,231 | \$ 159,486,012 | \$ 16,008,394 | \$ 109,535,825 | 61.57% |

| DAYTON PUBLIC SCHOOLS | | | | | |
|---|-----------------------|-----------------------|---------------------|---------------|--|
| General Fund Detailed Expenditure by Department | | | | | |
| Comparison of February 2018 To February 2019 | | | | | |
| | FY18 | FY19 | (Increase/ | Percentage | |
| | Expenditures | Expenditures | (Decrease) | Increase/ | |
| | | | | (Decrease) | |
| REGULAR INSTRUCTION | | | | | |
| School Administration | \$ 3,983,848 | \$ 4,085,724 | \$ 101,876 | 2.56% | |
| Teachers | 29,193,289 | 29,430,241 | 236,952 | 0.81% | |
| School Nurses | 1,502,060 | 1,508,826 | 6,766 | 0.45% | |
| School Counselors | 625,084 | 813,794 | 188,700 | 30.19% | |
| Library Media Spec | 329,134 | 427,949 | 98,815 | 30.02% | |
| Extra Duty Pay | 311,307 | 308,561 | (2,746) | -0.88% | |
| Supplies/Materials | 436,229 | 507,619 | 71,390 | 16.37% | |
| REGULAR INSTRUCTION TOTAL | 36,380,961 | 37,082,714 | 701,753 | 1.93% | |
| EXCEPTIONAL CHILDREN | | | | | |
| OEC Teachers | 9,511,268 | 8,791,550 | (719,718) | -7.57% | |
| Gifted Teachers | 804,727 | 611,563 | (193,164) | -23.99% | |
| ELL Program | 914,230 | 1,129,501 | 215,271 | 23.55% | |
| ECIP Program | 1,152,828 | 1,267,542 | 114,714 | 9.95% | |
| ECIP Para(s) | 725,389 | 550,488 | (174,901) | -24.11% | |
| Psychological Services | 912,885 | 968,190 | 55,305 | 6.06% | |
| Paraprofessionals | 1,825,928 | 2,098,289 | 272,361 | 14.92% | |
| Related Services | 2,575,044 | 2,561,274 | (13,770) | -0.53% | |
| Purchased Required Services | 783,812 | 1,082,602 | 298,790 | 38.12% | |
| PASS Required Services | 4,449,943 | 3,913,806 | (536,137) | -12.05% | |
| OEC Central Office | 271,017 | 191,797 | (79,220) | -29.23% | |
| OEC Central Office - Non Personnel total | 369,592 | 373,611 | 4,019 | 1.09% | |
| EXCEPTIONAL CHILDREN | 24,096,661 | 23,539,993 | (556,668) | -2.31% | |
| SPECIAL PROGRAMS | | | | | |
| Stivers Adjunct Staff | 403,757 | 381,850 | (21,907) | -5.43% | |
| Positive School Climate | 335,421 | 199,365 | (136,056) | -40.56% | |
| Clericals/Bus Mgrs | 2,252,781 | 2,116,112 | (136,669) | -6.07% | |
| Health Services | 94,076 | 89,150 | (4,926) | -5.24% | |
| Career Tech | 1,968,069 | 2,135,890 | 167,821 | 8.53% | |
| Montessori Para | 439,090 | 325,453 | (113,637) | -25.88% | |
| Library Media Paraprofessional | - | 340,505 | 340,505 | N/A | |
| In School Suspension Para | - | 174,352 | 174,352 | N/A | |
| Special Programs: Athletics | 500,552 | 573,215 | 72,663 | 14.52% | |
| Supplemental Athletic Contract | 867,664 | 637,583 | (230,081) | -26.51% | |
| SPECIAL PROGRAMS | 6,861,410 | 6,973,475 | 112,065 | 1.63% | |
| CHIEF ACADEMIC | | | | | |
| Curriculum | 2,424,258 | 2,115,316 | (308,942) | -12.74% | |
| Chief of Schools South | 235,112 | - | (235,112) | -100.00% | |
| Chief of Schools (formerly North) | 292,672 | 496,355 | 203,683 | 69.59% | |
| Males of Color | 187,329 | 192,878 | 5,549 | 2.96% | |
| Grants Mgmt | 92,004 | 100,510 | 8,506 | 9.25% | |
| Chief Academic Office | 22,911 | - | (22,911) | -100.00% | |
| Accountability | 886,201 | 1,343,941 | 457,740 | 51.65% | |
| Student Enrollment Ctr | 836,933 | 979,604 | 142,671 | 17.05% | |
| CHIEF ACADEMIC | 4,977,420 | 5,228,604 | 251,184 | 5.05% | |
| INSTRUCTION TOTAL | 72,116,452 | 72,824,786 | 708,334 | 0.98% | |
| BUSINESS OPERATIONS | | | | | |
| Safety/Tuancy | 1,454,531 | 1,717,816 | 263,085 | 18.09% | |
| IT/Erate Support | 3,418,508 | 5,038,000 | 1,619,492 | 47.37% | |
| Custodial Operations | 4,337,457 | 4,408,874 | 71,417 | 1.65% | |
| Grounds/Shop | 793,433 | 775,199 | (18,234) | -2.30% | |
| Facilities | 2,871,524 | 2,865,090 | (6,434) | -0.22% | |
| Environmental Compliance | 1,449 | 886 | (563) | -38.85% | |
| Distribution Center | 419,331 | 480,080 | 60,749 | 14.47% | |
| Mail Center | 205,740 | 187,743 | (17,997) | -8.75% | |
| BUSINESS OPERATIONS | 13,501,973 | 15,433,488 | 1,931,515 | 14.31% | |
| ADMINISTRATION AND SUPPORT | | | | | |
| Board of Education Office | 5,883 | 5,942 | 59 | 1.00% | |
| Internal Auditor | 184,904 | 31,206 | (153,698) | -83.12% | |
| Superintendent's Office | 570,425 | 401,646 | (168,779) | -29.59% | |
| Treasurer's Office | 1,634,731 | 1,752,686 | 117,955 | 7.21% | |
| Advances Out | 69,159 | 284,920 | 215,761 | 311.98% | |
| Public Relations | 419,425 | 471,543 | 52,118 | 12.43% | |
| Human Resources | 2,104,796 | 2,501,724 | 396,928 | 18.86% | |
| Legal | 568,738 | 743,105 | 174,367 | 30.66% | |
| ADMINISTRATION AND SUPPORT | 5,558,061 | 6,192,752 | 634,691 | 11.42% | |
| DISTRICT FIXED COSTS | | | | | |
| DEA President | 87,900 | 81,754 | (6,146) | -7.00% | |
| Debt, Insurance and Taxes | 2,608,151 | 2,955,680 | 347,529 | 13.32% | |
| Transportation | 8,095,554 | 9,675,322 | 1,579,768 | 19.51% | |
| Utilities | 2,848,202 | 2,597,175 | (251,027) | -8.82% | |
| DISTRICT FIXED COSTS | 13,419,807 | 15,289,931 | 1,870,124 | 13.94% | |
| CHARTER/VOUCHER/O.E. | | | | | |
| Charter/Voucher/Open Enroll | 49,423,624 | 49,745,055 | 321,431 | 0.65% | |
| CHARTER/VOUCHER/O.E. | 49,423,624 | 49,745,055 | 321,431 | 0.65% | |
| TOTAL GENERAL FUND | \$ 154,019,917 | \$ 159,486,012 | \$ 5,466,095 | 3.55% | |

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

| FUND NUMBER | DESCRIPTION | BEGINNING CASH BALANCE 07/01/18 | YTD CASH RECEIPTS | YTD CASH DISBURSEMENTS | Current CASH BALANCE 2/28/19 | Encumbrances | Unencumbered CASH BALANCE 2/28/19 |
|-----------------------------------|-------------------------------------|---------------------------------------|-------------------------|------------------------------|------------------------------------|----------------------|---|
| GENERAL FUND | | | | | | | |
| 001 | General Fund | \$78,482,015 | \$201,455,409 | \$159,486,012 | \$120,481,412 | \$16,000,384 | \$104,443,018 |
| DEBT SERVICE FUND | | | | | | | |
| 002 | Bond Retirement | 7,320,846 | 12,262,313 | \$13,070,981 | 5,912,478 | - | 5,912,478 |
| SPECIAL REVENUE FUNDS | | | | | | | |
| 018 | Principals Fund | 623,404 | 90,232 | 118,896 | 594,740 | 56,223 | 538,517 |
| 019 | Other Grant | 261,853 | 136,357 | 73,238 | 324,972 | 12,694 | 312,278 |
| 034 | Classroom Facilities Maintenance | 4,695,719 | 546,182 | 979,457 | 4,262,424 | 919,103 | 3,343,321 |
| 300 | District Managed Student Activity | 158,683 | 170,323 | 82,882 | 246,324 | 33,915 | 212,409 |
| 401 | Auxiliary Services NPSD | 467,859 | 1,673,114 | 652,277 | 1,488,696 | 287,378 | 1,201,318 |
| 439 | Public School Preschool | 442,515 | 467,885 | 989,600 | (79,200) (1) | 691,897 | (771,097) |
| 451 | Data Communication for Schools | 48,975 | 25,200 | 46,890 | 25,285 | - | 25,285 |
| 499 | Miscellaneous State Grants | 25,706 | 9,682 | 10,298 | 25,090 | - | 25,090 |
| 516 | IDEA PartB Special Education | 117,845 | 2,797,459 | 3,276,634 | (361,330) (2) | 620,397 | (981,727) |
| 524 | Vocation Education CarlDePerkins | (42,854) | 394,073 | 350,693 | 526 | 192,996 | (192,460) |
| 536 | Title I School Improvement A | (297) | 403,691 | 350,786 | 44,608 | - | 44,608 |
| 537 | Title I School Improvement G | 235,062 | 1,189,375 | 1,505,859 | (81,422) (3) | 398,640 | (480,062) |
| 551 | Title III Limit English Proficiency | 40,345 | 88,325 | 130,885 | (2,215) (4) | 58,370 | (60,585) |
| 572 | Title I Disadvantaged Children | 516,844 | 6,963,801 | 8,153,440 | (672,795) (5) | 1,264,665 | (1,937,460) |
| 587 | IDEA Preschool Handicapped | 2,233 | 61,970 | 68,180 | (3,977) (6) | - | (3,977) |
| 590 | Improving Teacher Quality | 40,453 | 609,121 | 684,980 | (35,406) (7) | 29,575 | (64,981) |
| 599 | Miscellaneous Federal Grants | 126,973 | 360,987 | 469,843 | 18,117 | 221,075 | (202,958) |
| | Total Special Revenue Funds | 7,759,318 | 15,987,757 | 17,852,638 | 8,794,437 | 4,786,918 | 1,007,519 |
| CAPITAL PROJECT | | | | | | | |
| 003 | Permanent Improvement | 17,821,027 | 546,215 | 2,819,448 | 15,547,794 | 248,606 | 15,299,188 |
| ENTERPRISE FUNDS | | | | | | | |
| 006 | Food Service | \$13,868,501 | \$7,413,265 | \$5,520,691 | 15,761,095 | 3,443,947 | 12,317,148 |
| 009 | Uniform School Supplies | 26,808 | 336 | 3,420 | 23,524 | 161 | 23,363 |
| 013 | Welcome Stadium | 233,154 | 170,283 | 215,795 | 187,643 | 98,675 | 88,968 |
| | Total Enterprise Funds | \$14,128,263 | \$7,583,884 | \$5,739,906 | \$15,972,261 | \$3,542,783 | \$12,429,478 |
| INTERNAL SERVICE | | | | | | | |
| 014 | Internal Services Rotary | 94,118 | 8,529 | 2,041 | 100,606 | 10,000 | 90,606 |
| 021 | Intra District Services | 15,180 | - | 3,658 | 11,502 | 8,500 | 3,002 |
| 024 | Self Insured Employee Benefits | 28,980,455 | 15,863,529 | 27,347,729 | 17,496,258 | 96,541 | 17,409,715 |
| 027 | Worker's Comp Self Insured | 4,897,518 | 1,836,841 | 1,730,290 | 5,004,069 | 86,660 | 4,917,409 |
| | Total Internal Service | 33,987,281 | 17,708,899 | 29,083,718 | 22,612,432 | 191,701 | 22,420,731 |
| TRUST AND AGENCY FUNDS | | | | | | | |
| 022 | District Agency | 550,399 | 9,332,007 | 9,982,456 | (90,050) (8) | - | (90,050) |
| 200 | Student Managed Activity | 215,742 | 58,313 | 61,031 | 213,023 | 36,676 | 176,347 |
| | Total Trust and Agency Funds | 776,141 | 9,390,319 | 10,043,487 | 122,973 | 36,676 | 86,297 |
| PRIVATE-PURPOSE TRUST FUND | | | | | | | |
| 007 | Special Trust | 202,875 | 30,000 | - | 232,875 | - | 232,875 |
| TOTAL ALL FUNDS | | \$ 160,477,737 | \$ 264,964,817 | \$ 238,795,891 | \$ 186,646,663 | \$ 24,815,078 | \$ 161,831,585 |

DAYTON PUBLIC SCHOOLS

MONTHLY FINANCIAL REPORTS NEGATIVE CASH BALANCE EXPLANATIONS February 2019

Note 1: Fund 439 Public School Preschool

Fund 439 has a negative balance of \$79K. \$79K will be posted in March.

Note 2: Fund 516 IDEA PartB Special Education

Fund 516 has a negative balance of \$361K. \$361K will be posted in March.

Note 3: Fund 537 - Title I School Improvement G

Fund 537 has a negative balance of \$81K. \$81K will be posted in March.

Note 4: Fund 551 - TitleIII Limit English Proficiency

Fund 551 has a negative balance of \$2K. \$4K will be posted in March.

Note 5: Fund 572 - Title I Disadvantaged Children

Fund 572 has a negative balance of \$672K. \$672K will be posted in March.

Note 6: Fund 587 - IDEA Preschool Handicapped

Fund 587 has a negative balance of \$4K. \$4K will be posted in March.

Note 7: Fund 590 - Improving Teacher Quality

Fund 590 has a negative balance of \$35K. \$35K will be posted in March.

Note 8: Fund 022 - District Agency

Fund 022 has a negative balance of \$90K. \$563K will be posted in March when payroll runs.

DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of February 2019

| FUND | DESCRIPTION | Appropriation | Expenditure | Encumbrance | Remaining Expenditures In FY2019 | Percent Expended |
|-----------------------------------|-------------------------------------|-----------------------|-----------------------|----------------------|----------------------------------|------------------|
| OPERATING FUND | | | | | | |
| 001 | General Fund | \$ 285,030,231 | \$ 159,486,012 | \$ 16,008,394 | \$ 109,535,825 | 61.57% |
| DEBT SERVICE FUND | | | | | | |
| 002 | Bond Retirement | 17,039,150 | 13,670,661 | - | 3,368,489 | 80.23% |
| SPECIAL REVENUE FUNDS | | | | | | |
| 018 | Principals Fund | 899,356 | 118,896 | 56,223 | 724,237 | 19.47% |
| 019 | Other Grant | 447,472 | 73,238 | 12,694 | 361,540 | 19.20% |
| 034 | Classroom Facilities Maintenance | 2,632,788 | 979,457 | 919,103 | 734,228 | 72.11% |
| 300 | District Managed Student Activity | 367,655 | 82,882 | 33,815 | 251,058 | 31.71% |
| 401 | Auxiliary Services NPSD | 2,357,855 | 652,277 | 287,378 | 1,418,200 | 39.85% |
| 439 | Public School Preschool | 1,682,400 | 989,600 | 691,897 | 903 | 98.95% |
| 451 | Data Communication for Schools | 97,375 | 46,890 | - | 50,485 | 48.15% |
| 461 | Vocational Education Enhancement | 5,000 | - | - | 5,000 | 0.00% |
| 499 | Miscellaneous State Grants | 46,228 | 10,298 | - | 35,930 | 22.28% |
| 516 | IDEA PartB Special Education | 6,281,775 | 3,276,634 | 620,397 | 2,384,744 | 82.04% |
| 524 | Vocational Education Card/Parkins | 771,542 | 350,693 | 192,986 | 227,863 | 70.47% |
| 536 | Title I School Improvement A | 1,589,338 | 358,786 | - | 1,230,552 | 22.57% |
| 537 | Title I School Improvement G | 3,362,740 | 1,505,859 | 398,640 | 1,458,241 | 56.64% |
| 551 | Title III Limit English Proficiency | 356,404 | 130,885 | 58,370 | 167,149 | 53.10% |
| 572 | Title I Disadvantaged Children | 15,832,120 | 8,153,440 | 1,264,665 | 6,214,015 | 80.25% |
| 587 | IDEA Preschool Handicapped | 103,985 | 88,180 | - | 35,805 | 65.57% |
| 590 | Improving Teacher Quality | 1,345,084 | 684,980 | 29,575 | 630,529 | 53.12% |
| 599 | Miscellaneous Federal Grants | 1,321,598 | 489,843 | 221,075 | 630,678 | 52.28% |
| | Special Revenue Funds | 39,389,713 | 17,952,638 | 4,786,818 | 16,561,157 | 57.86% |
| CAPITAL PROJECTS | | | | | | |
| 003 | Permanent Improvement | 5,456,846 | 2,819,448 | 248,806 | 2,388,792 | 56.22% |
| ENTERPRISE FUNDS | | | | | | |
| 006 | Food Service | 15,225,420 | 5,520,691 | 3,443,947 | 6,260,782 | 58.88% |
| 009 | Uniform School Supplies | 29,000 | 3,420 | 161 | 25,419 | 12.35% |
| 013 | Welcome Stadium | 675,669 | 215,795 | 98,875 | 361,199 | 46.54% |
| | Total Enterprise Funds | 15,930,089 | 5,739,906 | 3,542,783 | 6,647,400 | 58.27% |
| INTERNAL SERVICE | | | | | | |
| 014 | Internal Services Rotary | 105,000 | 2,041 | 10,000 | 92,959 | 11.47% |
| 021 | Intra District Services | 15,128 | 3,658 | 8,500 | 2,968 | 80.38% |
| 024 | Self Insured Employee Benefits | 39,084,875 | 27,347,729 | 86,541 | 11,650,605 | 70.19% |
| 027 | Worker's Comp Self Insured | 2,599,909 | 1,730,290 | 86,660 | 782,959 | 60.89% |
| | Total Internal Service | 41,804,910 | 29,083,718 | 191,701 | 12,529,491 | 70.03% |
| TRUST AND AGENCY FUNDS | | | | | | |
| 022 | Distinct Agency | 17,000,000 | 9,982,458 | - | 7,017,544 | 58.72% |
| 200 | Student Managed Activity | 392,514 | 61,031 | 36,676 | 294,807 | 24.89% |
| | Total Trust and Agency Funds | 17,392,514 | 10,043,487 | 36,676 | 7,312,351 | 57.96% |
| PRIVATE-PURPOSE TRUST FUND | | | | | | |
| 007 | Special Trust | 205,000 | - | - | 205,000 | 0.00% |
| TOTAL ALL FUNDS | | \$ 422,159,453 | \$ 238,785,891 | \$ 24,815,878 | \$ 158,548,484 | 62.44% |

