



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 |
|---|-------------------------------|-------------------------------|-------------------------|-------|
| BEGINNING CASH BALANCE | \$114,566,660 | \$ 107,561,206 | \$ (7,005,454) | |
| REVENUES: | | | | |
| Local Property Taxes | | | | |
| 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 | - | - | - | |
| Total Property Taxes | \$ 63,505,066 | \$ 64,524,750 | \$ 1,019,684 | (1) |
| State Funding | | | | |
| 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) | |
| Total State Funding | \$ 146,014,023 | \$ 147,561,548 | \$ 1,547,525 | |
| Other Financing Sources | | | | |
| Advances In | 844,462 | 4,036,055 | 3,191,593 | (3) |
| Other Revenues | 4,818,753 | 5,863,080 | 1,044,327 | (4) |
| | \$ 5,663,215 | \$ 9,899,135 | \$ 4,235,920 | |
| TOTAL REVENUE | \$ 215,182,304 | \$ 221,985,433 | \$ 6,803,129 | |
| EXPENDITURES: | | | | |
| Salaries and Benefits | | | | |
| Personal Services | 74,374,312 | 66,876,983 | (7,497,329) | |
| Employees' Retirement/Insurance Benefits | 28,413,504 | 27,374,434 | (1,039,070) | |
| Total Salaries and Benefits | 102,787,816 | 94,251,417 | (8,536,399) | (5) |
| Purchased Services | | | | |
| 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) |
| Total Purchased Services | 87,008,358 | 80,521,707 | (6,486,651) | |
| Supplies / Materials, Capital Outlay and Other | | | | |
| 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 | |
| Total Supplies/Materials, Capital Outlay and Other | \$ 13,354,372 | \$ 15,820,261 | \$ 2,465,889 | |
| TOTAL EXPENDITURES | \$ 203,150,546 | \$ 190,593,385 | \$ (12,557,161) | |
| Excess of Rev Over (Under) Exp | 12,031,758 | 31,392,048 | 19,360,290 | |
| Ending Cash Balance | \$ 126,598,418 | \$ 138,953,253 | \$ 12,354,835 | |
| Outstanding Encumbrance | 19,287,253 | 18,627,049 | (660,204) | |
| Unreserved Cash Balance | \$ 107,311,165 | \$ 120,326,204 | \$ 13,015,039 | |

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.

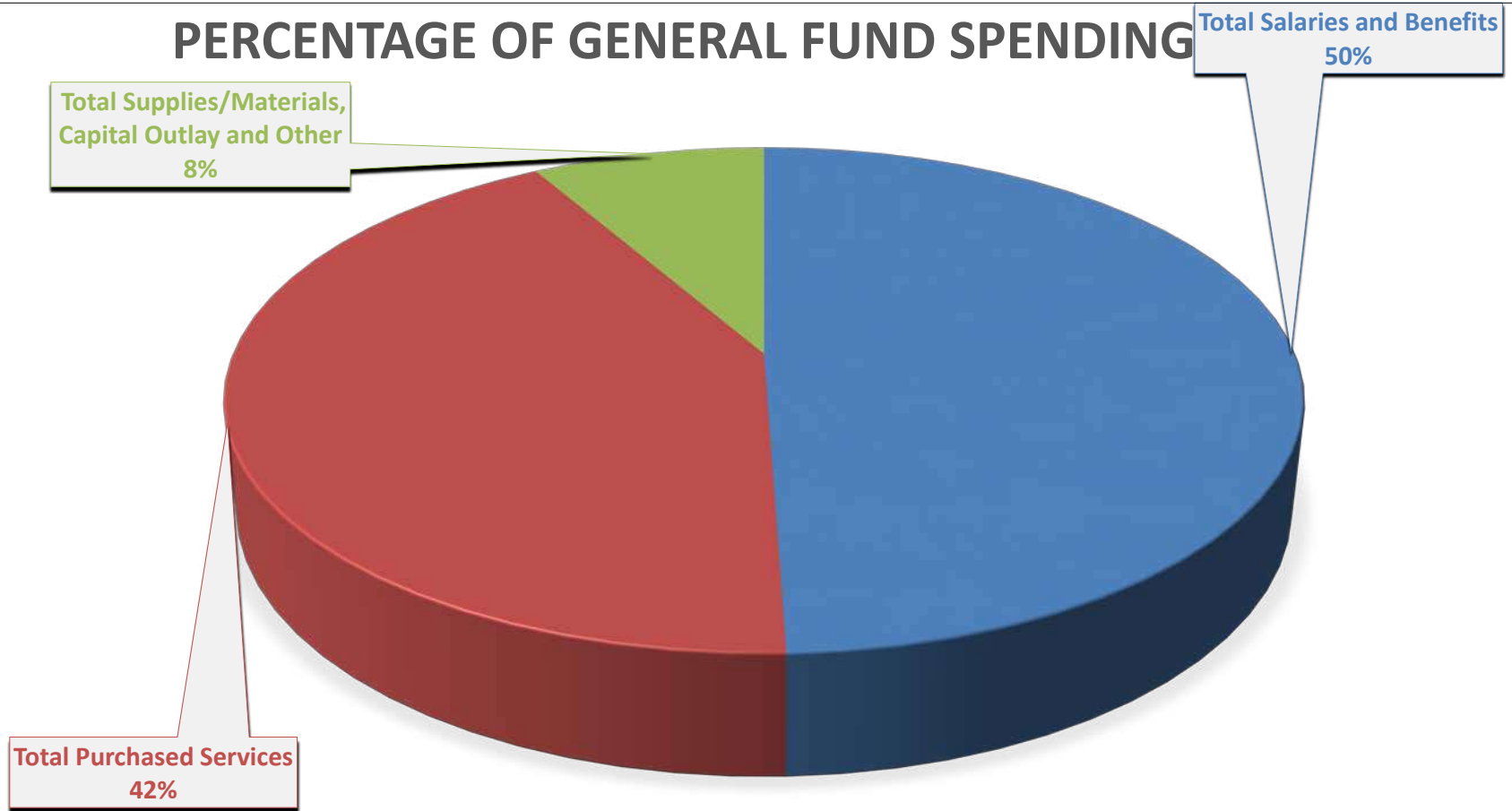
Note 7: Purchased Services - Other

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.

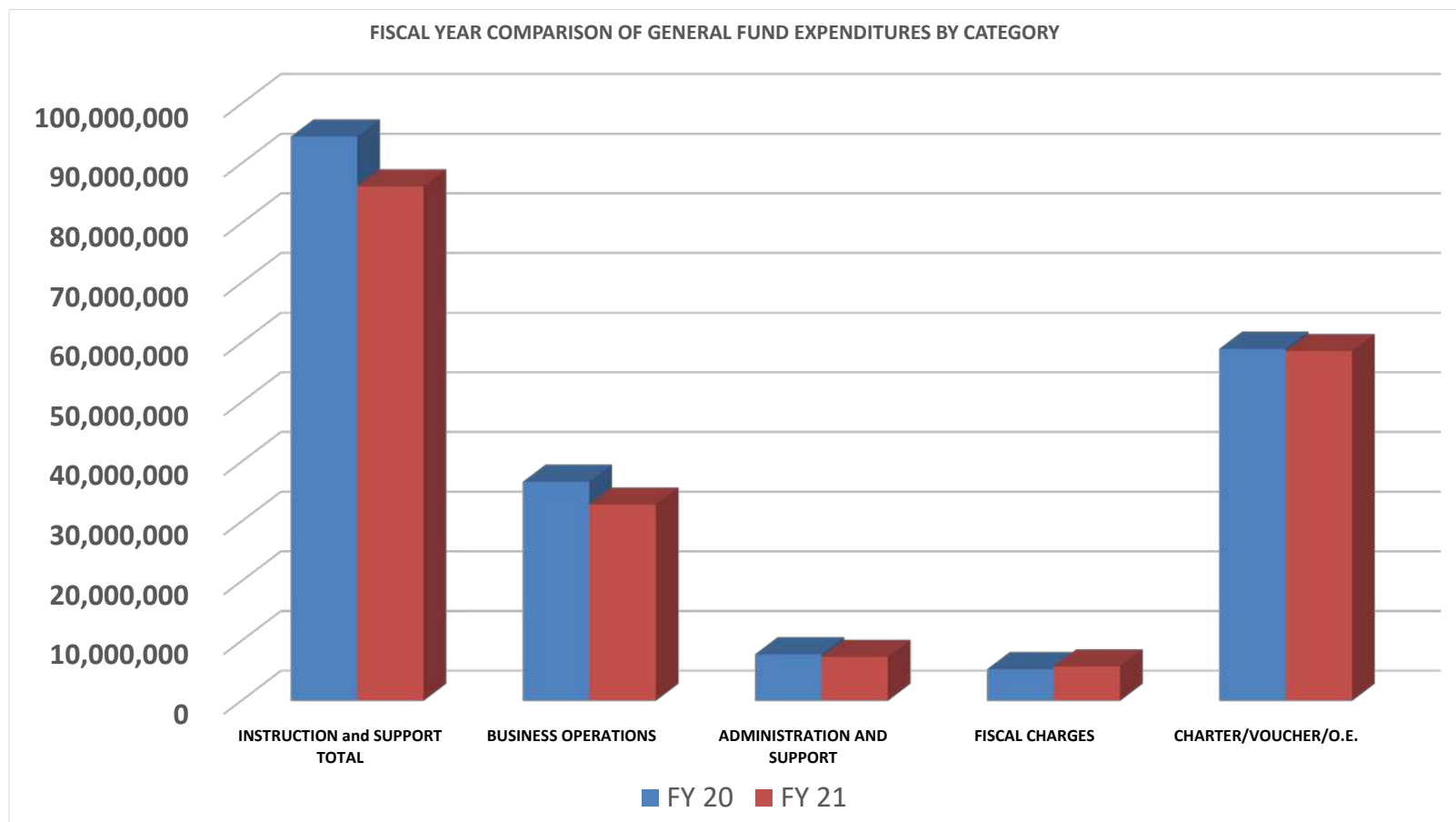
PERCENTAGE OF GENERAL FUND SPENDING



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

| | Budget | Expenditures | Encumbrances | Remaining Balance | Percentage |
|-----------------------------------|-----------------------|-----------------------|----------------------|-----------------------|---------------|
| Expenditures | | | | | |
| REGULAR INSTRUCTION | | | | | |
| 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% |
| REGULAR INSTRUCTION | 67,969,237 | 44,861,762 | 235,067 | 22,872,408 | 66.35% |
| EXCEPTIONAL CHILDREN | | | | | |
| 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% |
| EXCEPTIONAL CHILDREN | 51,529,089 | 29,031,829 | 1,149,640 | 21,347,620 | 58.57% |
| SPECIAL PROGRAMS | | | | | |
| 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% |
| SPECIAL PROGRAMS | 10,804,881 | 5,914,470 | 271,523 | 4,618,888 | 57.25% |
| CHIEF ACADEMIC | | | | | |
| 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% |
| CHIEF ACADEMIC | 13,661,091 | 6,355,943 | 1,034,909 | 6,270,240 | 54.10% |
| INSTRUCTION and SUPPORT | | | | | |
| | 143,964,298 | 86,164,004 | 2,691,138 | 55,109,156 | 61.72% |
| BUSINESS OPERATIONS | | | | | |
| 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% |
| BUSINESS OPERATIONS | 56,516,162 | 32,841,589 | 9,502,082 | 14,172,490 | 74.92% |
| ADMINISTRATION AND SUPPORT | | | | | |
| 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% |
| ADMINISTRATION AND SUPPORT | 16,291,298 | 7,301,664 | 4,100,754 | 4,888,881 | 69.99% |
| FISCAL CHARGES | | | | | |
| 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% |
| FISCAL CHARGES | 13,510,270 | 5,716,498 | 2,333,073 | 5,460,698 | 59.58% |
| CHARTER/VOUCHER/O.E. | | | | | |
| Charter/Voucher/Open Enroll | 81,988,805 | 58,569,630 | - | 23,419,175 | 71.44% |
| CHARTER/VOUCHER/O.E. | 81,988,805 | 58,569,630 | - | 23,419,175 | 71.44% |
| TOTAL GENERAL FUND | \$ 312,270,832 | \$ 190,593,385 | \$ 18,627,049 | \$ 103,050,398 | 67.00% |

| DAYTON PUBLIC SCHOOLS General Fund Detailed Expenditure by Department Comparison of March 2020 to March 2021 | | | | |
|--|-----------------------|-----------------------|-------------------------|---------------------------------------|
| | FY20 Expenditures | FY21 Expenditures | Increase/ (Decrease) | Percentage Increase/ (Decrease) |
| REGULAR INSTRUCTION | | | | |
| 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% |
| REGULAR INSTRUCTION TOTAL | 47,231,259 | 44,861,763 | (2,369,496) | -5.02% |
| EXCEPTIONAL CHILDREN | | | | |
| 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% |
| EXCEPTIONAL CHILDREN | 31,170,330 | 29,031,831 | (2,138,499) | -6.86% |
| SPECIAL PROGRAMS | | | | |
| 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% |
| SPECIAL PROGRAMS | 8,330,117 | 5,914,470 | (2,415,647) | -29.00% |
| CHIEF ACADEMIC | | | | |
| 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% |
| CHIEF ACADEMIC | 7,793,707 | 6,355,942 | (1,437,765) | -18.45% |
| INSTRUCTION and SUPPORT TOTAL | 94,525,413 | 86,164,006 | (8,361,407) | -8.85% |
| BUSINESS OPERATIONS | | | | |
| 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% |
| BUSINESS OPERATIONS | 36,664,796 | 32,841,589 | (3,823,207) | -10.43% |
| ADMINISTRATION AND SUPPORT | | | | |
| 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% |
| ADMINISTRATION AND SUPPORT | 7,754,171 | 7,301,664 | (452,507) | -5.84% |
| FISCAL CHARGES | | | | |
| 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% |
| FISCAL CHARGES | 5,251,322 | 5,716,498 | 465,176 | 8.86% |
| CHARTER/VOUCHER/O.E. | | | | |
| Charter/Voucher/Open Enroll | 58,954,844 | 58,569,630 | (385,214) | -0.65% |
| CHARTER/VOUCHER/O.E. | 58,954,844 | 58,569,630 | (385,214) | -0.65% |
| TOTAL GENERAL FUND | \$ 203,150,546 | \$ 190,593,385 | \$ (12,557,159) | -6.18% |



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 |
|-----------------------------------|-------------------------------------|--|----------------------------------|---------------------------------------|---|----------------------|--|
| GENERAL FUND | | | | | | | |
| 001 | General Fund | \$107,561,206 | \$221,985,433 | \$190,593,385 | \$138,953,253 | \$18,627,049 | \$120,326,204 |
| DEBT SERVICE FUND | | | | | | | |
| 002 | Bond Retirement | 8,006,767 | 16,100,580 | 14,089,348 | 10,017,999 | - | 10,017,999 |
| SPECIAL REVENUE FUNDS | | | | | | | |
| 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) |
| | Total Special Revenue Funds | 12,940,484 | 25,267,119 | 28,732,185 | 9,475,416 | 13,719,221 | (4,243,805) |
| CAPITAL PROJECT | | | | | | | |
| 003 | Permanent Improvement | 12,603,552 | 12,554,716 | \$6,484,671 | 18,673,597 | 2,305,551 | 16,368,046 |
| ENTERPRISE FUNDS | | | | | | | |
| 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 |
| | Total Enterprise Funds | \$19,773,353 | \$3,282,225 | \$4,189,390 | 18,866,188 | 6,515,290 | \$12,350,897 |
| INTERNAL SERVICE | | | | | | | |
| 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 |
| | Total Internal Service | 27,621,363 | 25,343,220 | 20,828,706 | 32,135,877 | 65,941 | 32,069,936 |
| TRUST AND AGENCY FUNDS | | | | | | | |
| 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 |
| | Total Trust and Agency Funds | 2,404,287 | 10,605,586 | 12,089,972 | 919,902 | 32,674 | 887,228 |
| PRIVATE-PURPOSE TRUST FUND | | | | | | | |
| 007 | Special Trust | 259,912 | - | 2,843 | 257,069 | 3,788 | 253,281 |
| TOTAL ALL FUNDS | | \$ 191,170,923 | \$ 315,138,877 | \$ 277,010,499 | \$ 229,299,302 | \$ 41,269,513 | \$ 188,029,789 |

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 |
|-----------------------------------|-------------------------------------|-----------------------|-----------------------|----------------------|----------------------------|------------------|
| OPERATING FUND | | | | | | |
| 001 | General Fund | \$ 312,270,832 | \$ 190,593,385 | \$ 18,627,049 | \$ 103,050,398 | 67.00% |
| DEBT SERVICE FUND | | | | | | |
| 002 | Bond Retirement | 18,500,000 | 14,089,348 | - | 4,410,652 | 76.16% |
| SPECIAL REVENUE FUNDS | | | | | | |
| 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% |
| | Special Revenue Funds | 93,823,745 | 28,732,185 | 13,719,221 | 51,372,338 | 45.25% |
| CAPITAL PROJECTS | | | | | | |
| 003 | Permanent Improvement | 14,795,537 | 6,484,671 | 2,305,551 | 6,005,315 | 59.41% |
| ENTERPRISE FUNDS | | | | | | |
| 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% |
| | Total Enterprise Funds | 16,356,817 | 4,189,390 | 6,515,290 | 5,652,137 | 65.44% |
| INTERNAL SERVICE | | | | | | |
| 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% |
| | Total Internal Service | 29,760,418 | 20,828,706 | 65,941 | 8,865,770 | 70.21% |
| TRUST AND AGENCY FUNDS | | | | | | |
| 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% |
| | Total Trust and Agency Funds | 16,834,740 | 12,089,972 | 32,674 | 4,712,094 | 72.01% |
| PRIVATE-PURPOSE TRUST FUND | | | | | | |
| 007 | Special Trust | 301,200 | 2,843 | 3,788 | 294,569 | 2.20% |
| TOTAL ALL FUNDS | | \$ 502,643,286 | \$ 277,010,499 | \$ 41,269,513 | \$ 184,363,273 | 63.32% |