



Monthly Financial Reports

DECEMBER 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, 2021 - June 30, 2022
submitted for your review and consideration:

Hiwot Abraha
Treasurer/CFO

DAYTON PUBLIC SCHOOLS

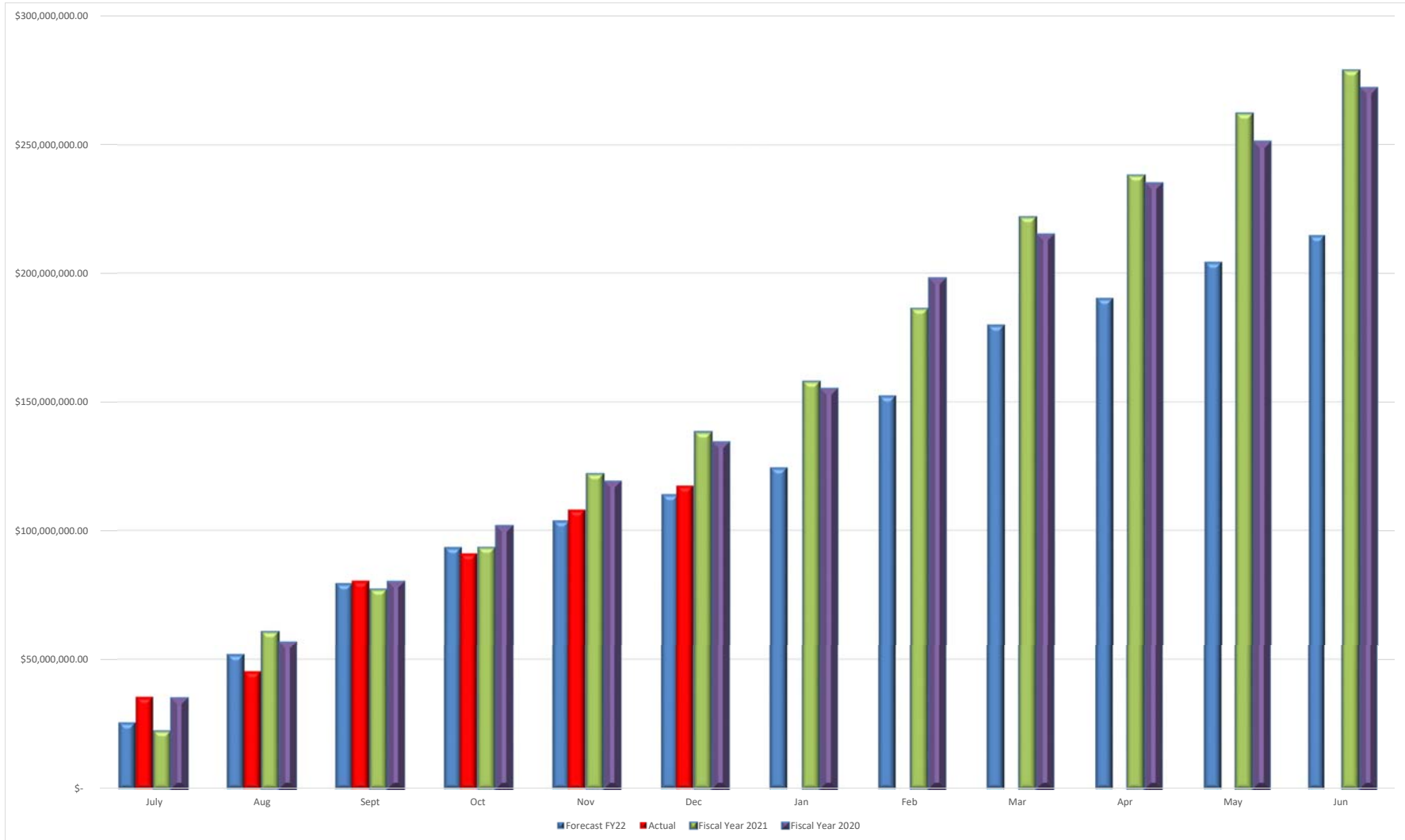
TABLE OF CONTENTS

Description	Page Number
General Fund Revenues Forecast and Actual Comparison Report	1
General Fund Expenditures Forecast and Actual Comparison Report	2
General Fund Balance Forecast and Actual Comparison Report	3
General Fund (001) Comparison of December 2020 to December 2021	4
Explanation of Significant Variances Comparing Fiscal Year 2021 Actual to Fiscal Year 2022 Actuals	5
Graph Showing Percentage of General Fund Spending	6
Zero Fund Based Budget	7
General Fund Trend Analysis Revenues, Expenditures and Unreserved Cash Balance	8
Beginning Balance, Revenues, Expenditures and Ending Balances All District Funds	9
Negative Cash Balance Explanations	10
Budget Vs. Actual	11
Investment Portfolio Status Report	12
Cash Reconciliation	13

**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR DECEMBER-2021**

Revenues

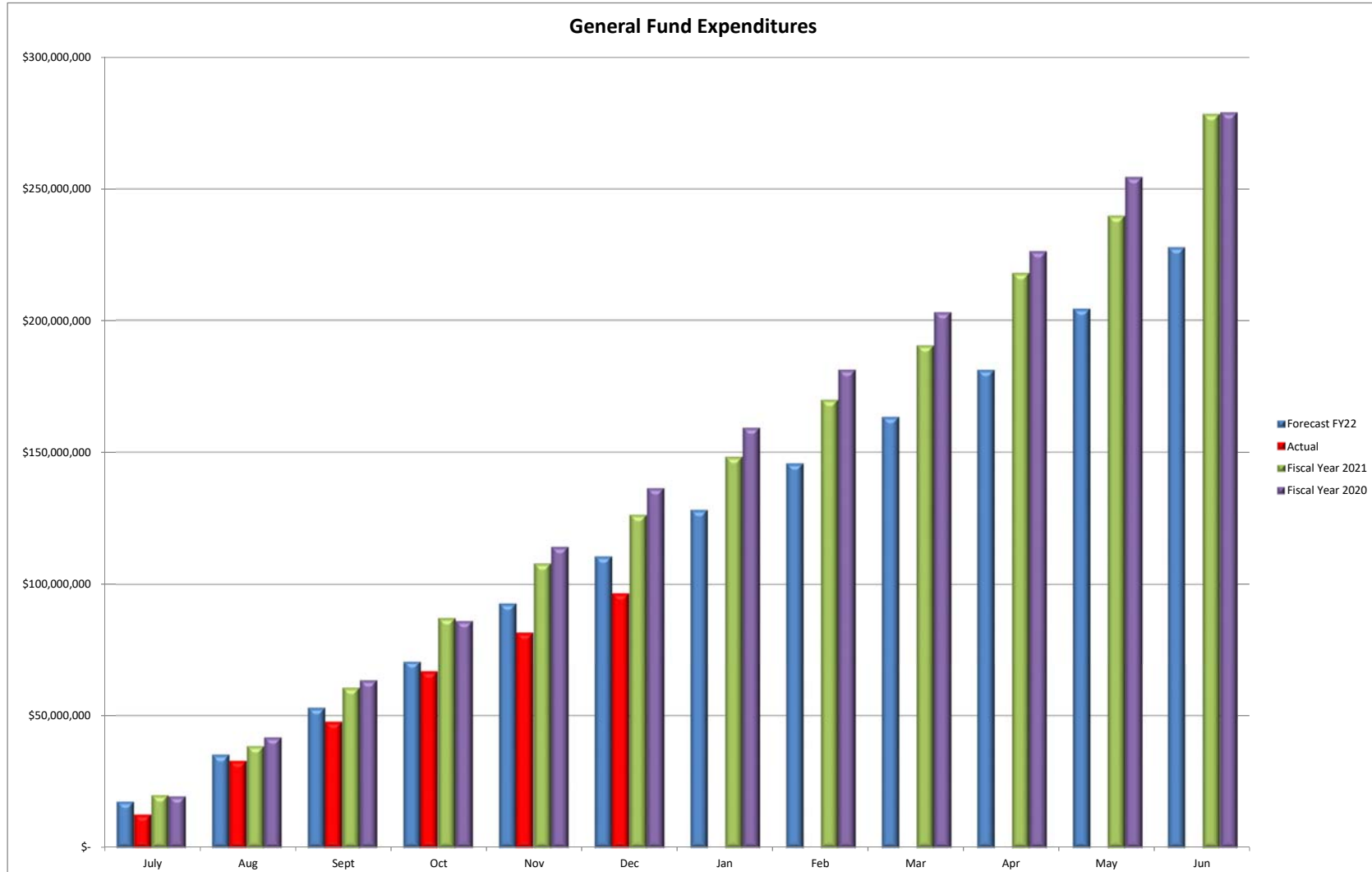
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY22	26,348,131	52,568,262	80,116,457	93,885,495	104,225,704	114,565,912	124,906,121	152,566,302	180,226,484	190,566,692	204,335,731	214,675,940
Actual	35,085,416	45,030,763	80,420,415	90,822,155	107,896,244	117,501,947						
Fiscal Year 2021	22,851,252	61,232,969	77,704,585	93,749,271	122,476,229	138,669,726	158,114,413	186,610,170	221,985,433	238,270,951	262,137,958	278,905,244
Fiscal Year 2020	35,124,907	56,754,718	80,462,461	101,873,936	119,331,793	134,556,503	155,159,577	198,148,831	215,182,303	235,212,319	251,157,667	272,036,603



**DAYTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES
FORECAST AND ACTUAL COMPARISON REPORT FOR DECEMBER-2021**

Expenditures

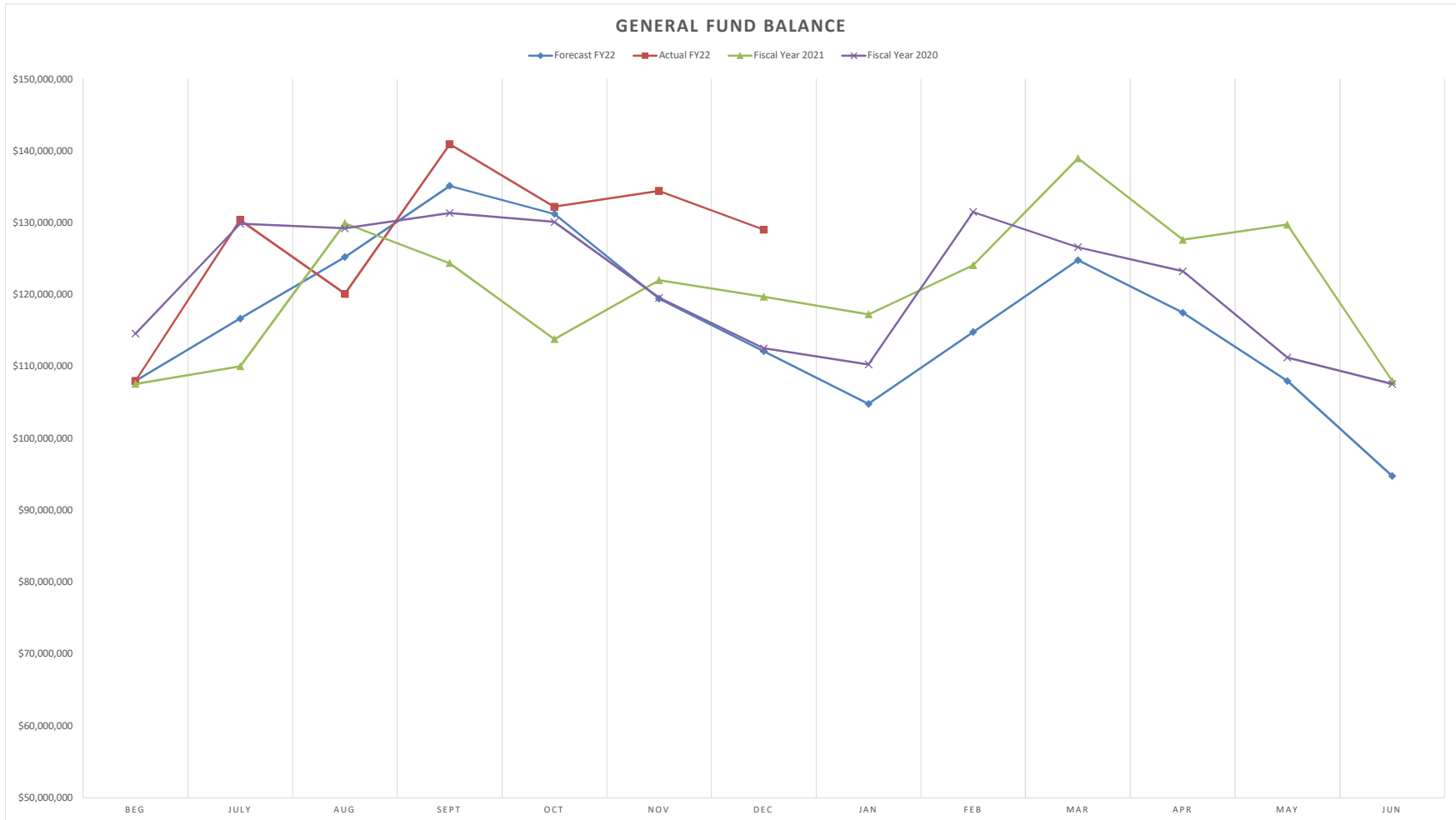
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY22	17,126,739	34,253,477	51,380,216	68,506,955	89,904,276	107,031,014	124,157,753	141,284,492	158,411,231	175,537,969	198,075,757	221,101,519
Actual	12,682,809	32,895,340	47,475,085	66,583,567	81,452,071	96,459,977						
Fiscal Year 2021	20,399,360	38,866,610	60,910,282	87,508,323	108,043,037	126,528,628	148,430,153	170,084,939	190,593,385	218,223,302	239,970,323	278,485,431
Fiscal Year 2020	19,842,886	42,116,449	63,675,920	86,339,590	114,332,023	136,605,524	159,450,933	181,231,744	203,150,545	226,543,215	254,481,811	279,042,057



**DAYTON PUBLIC SCHOOLS
GENERAL FUND BALANCE
FORECAST AND ACTUAL COMPARISON REPORT FOR DECEMBER-2021**

Fund Balance

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY22	107,981,020	116,669,110	125,229,199	135,117,352	131,226,349	119,438,728	112,118,895	104,799,062	114,799,202	124,799,341	117,479,508	107,980,250	94,761,394
Actual FY22	107,981,020	130,383,627	120,116,443	140,926,350	132,219,608	134,425,192	129,022,988						
Fiscal Year 2021	107,561,207	110,013,099	129,927,566	124,355,510	113,802,155	121,994,399	119,702,305	117,245,467	124,086,438	138,953,255	127,608,856	129,728,842	107,981,020
Fiscal Year 2020	114,566,660	129,848,681	129,204,929	131,353,201	130,101,006	119,566,431	112,517,638	110,275,304	131,483,747	126,598,418	123,235,764	111,242,516	107,561,206



DAYTON PUBLIC SCHOOLS
General Fund (001)
Comparison of December 2020 to December 2021

	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Increase/ (Decrease)	Notes
BEGINNING CASH BALANCE	\$107,561,206	\$107,981,019	\$ 419,813	
REVENUES:				
Local Property Taxes				
General Property Tax (Real Estate)	26,550,248	27,721,398	1,171,149	
Tangible Personal Property Tax	3,991,070	4,106,542	115,473	
Payments in Lieu of Taxes	-	37,500	37,500	
Total Property Taxes	\$ 30,541,318	\$ 31,865,440	\$ 1,324,122	(1)
State Funding				
Unrestricted Grants-in-Aid	91,653,163	55,148,670	(36,504,493)	(2)
Restricted Grants-in-Aid	8,292,690	8,071,373	(221,317)	
Total State Funding	\$ 99,945,853	\$ 63,220,043	(36,725,810)	
Other Financing Sources				
Advances In	4,036,055	20,899,539	16,863,484	(3)
Other Revenues	4,247,662	1,516,924	(2,730,738)	(4)
	\$ 8,283,717	\$ 22,416,463	\$ 14,132,746	
TOTAL REVENUE	\$ 138,770,888	\$ 117,501,947	\$ (21,268,942)	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	45,250,512	49,148,159	3,897,647	
Employees' Retirement/Insurance Benefits	16,818,354	17,105,242	286,888	
Total Salaries and Benefits	62,068,866	66,253,401	4,184,535	(5)
Purchased Services				
Lease Payments	266,545	264,781	(1,764)	
Charter Schools	27,132,217	-	(27,132,217)	(6)
Voucher Schools/Tuition Adjustments	8,084,183	91,876	(7,992,307)	(7)
Purchased Services - Other	17,709,873	16,116,101	(1,593,772)	(8)
Total Purchased Services	53,192,818	16,472,758	(36,720,060)	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	4,352,110	5,031,350	679,240	
Capital Outlay	4,732,997	2,130,968	(2,602,029)	(9)
Advances Out	-	3,563,553	3,563,553	(10)
Other Objects	2,282,999	3,007,948	724,949	(11)
Total Supplies/Materials, Capital Outlay and Other	\$ 11,368,106	\$ 13,733,819	\$ 2,365,713	
TOTAL EXPENDITURES	\$ 126,629,789	\$ 96,459,978	\$ (30,169,812)	
Excess of Rev Over (Under) Exp	12,141,099	21,041,969	8,900,869	
Ending Cash Balance	\$ 119,702,305	\$ 129,022,988	\$ 9,320,682	
Outstanding Encumbrance	25,004,013	22,087,915	(2,916,098)	
Unreserved Cash Balance	\$ 94,698,292	\$ 106,935,073	\$ 12,236,780	

Note 1: Total Property Taxes

Total Property Tax increased by \$1.3M due to an increase in property tax collected.

Note 2: Unrestricted Grants-in-Aid

Unrestricted Grants-in-Aid decreased by \$36M due to House Bill 110 directly funding charter schools and voucher students.

Note 3: Advances In

Advances In increased by \$16.9M due to the repayment of FY21 Board Advances through federal and state grants.

Note 4: Other Revenues

Other revenues decreased by \$2.7M due to an ESC refund in FY21 along with \$1M reimbursed to the General Fund from Montgomery County Cares Act (Fund 510).

Note 5: Salaries and Benefits

Salaries and Benefits increased by \$4.2M due to a combination of severance/leave payouts, and salary increases.

Note 6: Charter Schools

Charter Schools decreased by \$27.1M due to House Bill 110 directly funding charter schools and voucher students.

Note 7: Voucher Schools/Tuition Adjustments

Voucher Schools/Tuition Adjustments decreased by \$8M due to House Bill 110 directly funding charter schools and voucher students.

Note 8: Purchased Services - Other

Purchased Services decreased by \$1.5M due to one time \$906K payment made for removal of asbestos during 2020 and reduction in FY22 Foundation expense for open enrollment.

Note 9: Capital Outlay

Capital Outlay decreased by \$2.6M due to portion of payments to Cincinnati Bell being paid out of the ESSERS fund and \$1.1M to purchase of 354 Mound Street in FY21.

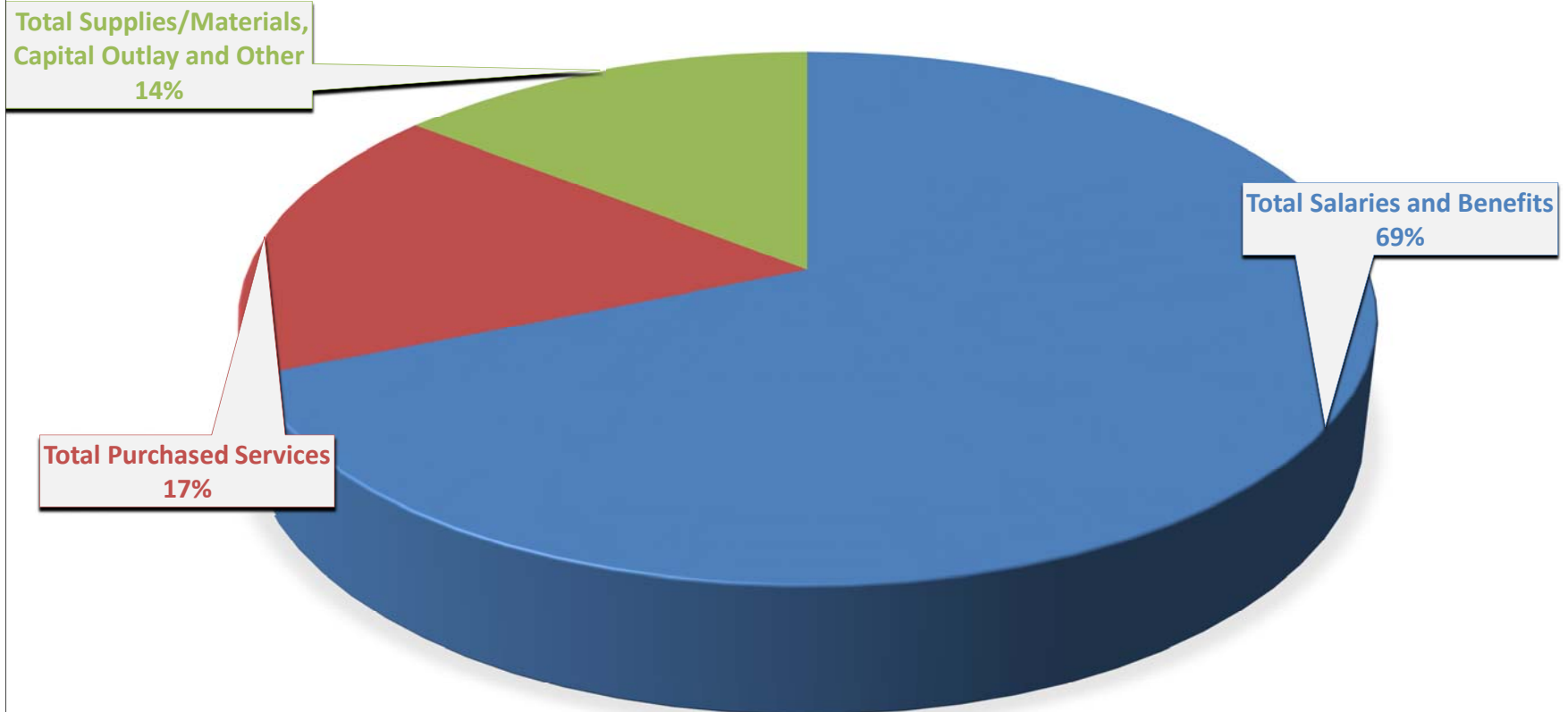
Note 10: Advances Out

Advances Out increased by \$3.6 M due to temporary Board Advance for incoming facilities loan for Fund 003.

Note 11: Other Objects

Other Objects increased by 725K due to Property Tax Collection fees.

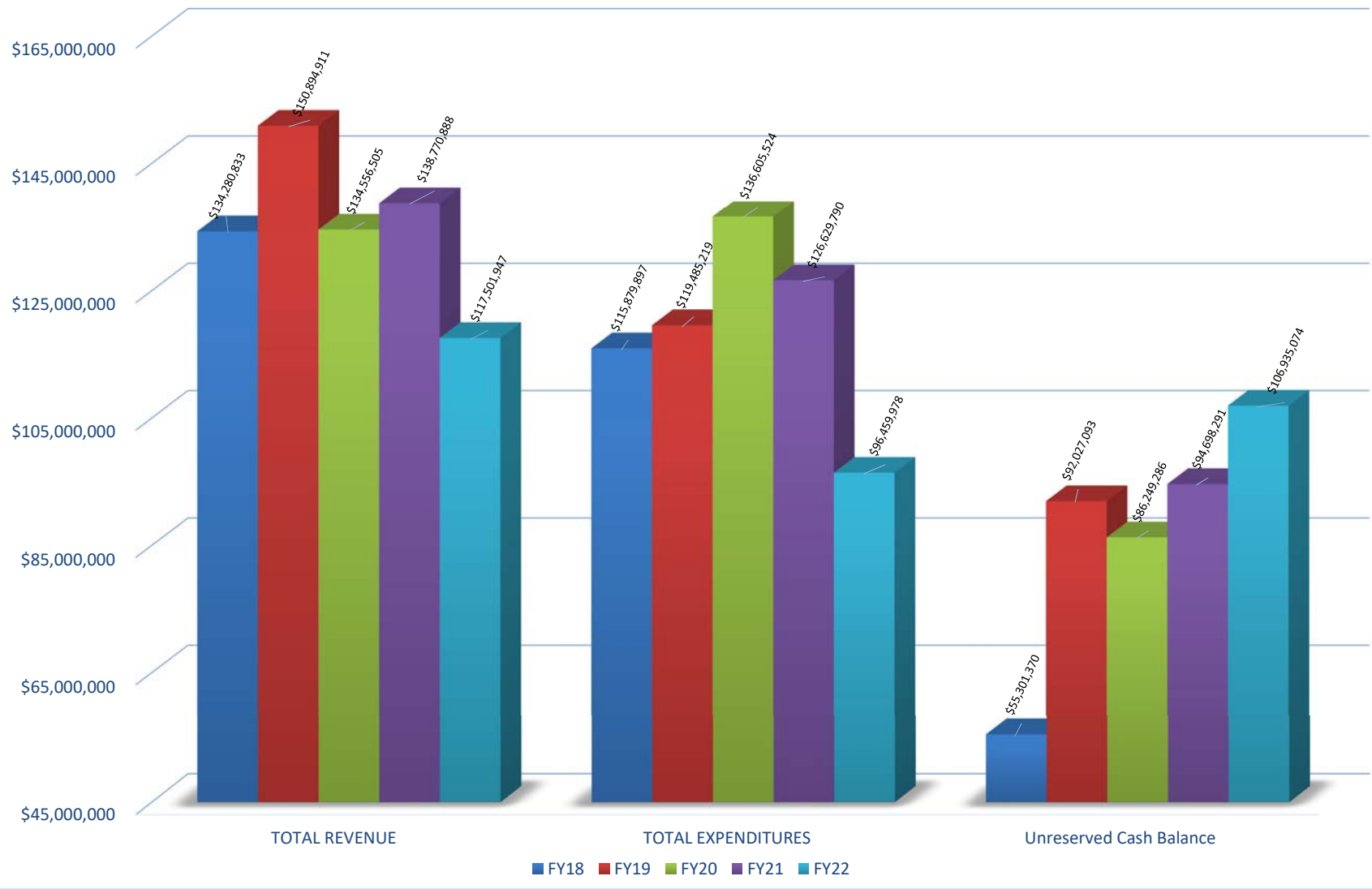
PERCENTAGE OF GENERAL FUND SPENDING



DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
As Of December 31, 2021

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	8,319,698	4,020,923	-	4,298,776	48.33%
Teachers	56,238,275	25,797,083	-	30,441,192	45.87%
School Nurses	3,000,000	114,871	-	2,885,129	3.83%
School Counselors	1,749,948	779,947	-	970,001	44.57%
Library Media Spec	925,747	288,037	-	637,710	31.11%
Extra Duty Pay	815,150	310,575	-	504,575	38.10%
Supplies/Materials	1,221,983	445,229	231,557	545,197	55.38%
REGULAR INSTRUCTION	72,270,801	31,756,664	231,557	40,282,579	44.26%
EXCEPTIONAL CHILDREN					
OEC Teachers	17,460,000	7,787,539	-	9,672,461	44.60%
Gifted Teachers	1,167,555	365,690	2,724	799,141	31.55%
ELL Program	2,692,603	1,222,751	97,957	1,371,894	49.05%
ECIP Program	2,550,201	945,401	-	1,604,800	37.07%
ECIP Para(s)	990,110	251,291	-	738,819	25.38%
Psychological Services	2,353,160	972,982	4,000	1,376,177	41.52%
Paraprofessionals	4,294,000	1,564,784	-	2,729,216	36.44%
Related Services	4,576,881	1,796,069	-	2,780,812	39.24%
PASS Required Services	11,373,114	3,344,255	-	8,028,859	29.40%
OEC Central Office	4,953,515	1,508,313	2,204,877	1,240,325	74.96%
EXCEPTIONAL CHILDREN	52,411,137	19,759,076	2,309,558	30,342,504	42.11%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	578,331	264,660	-	313,671	45.76%
Positive School Climate	1,200,000	32,791	-	1,167,209	0.00%
Clericals/Bus Mgrs	3,636,037	1,323,403	-	2,312,634	36.40%
Health Services	2,960	2,900	-	60	97.97%
Career Tech	4,380,023	2,020,703	105,356	2,253,964	48.54%
Montessori Para	-	-	-	-	-
Library Media Paraprofessional	-	-	-	-	-
In School Suspension Para	-	-	-	-	-
Special Programs: Athletics	1,673,824	624,303	475,152	574,369	65.69%
Supplemental Athletic Contract	1,178,888	384,201	-	794,687	32.59%
SPECIAL PROGRAMS	12,650,063	4,652,959	580,508	7,416,596	41.37%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	6,462,011	2,474,678	423,307	3,564,027	44.85%
Chief of Schools	1,102,832	373,640	291,729	437,464	60.33%
Office of Cultural Engagement	1,000,000	-	-	1,000,000	0.00%
Grants Mgmt	186,076	37,479	2,602	145,995	21.54%
Academics	956,224	414,868	5,810	535,546	43.99%
Accountability	1,889,805	888,419	506,799	494,588	73.83%
Student Enrollment Ctr	2,305,371	627,348	780,050	897,974	61.05%
CHIEF ACADEMIC	13,902,321	4,816,432	2,010,297	7,075,592	49.10%
INSTRUCTION and SUPPORT					
	151,234,322	60,985,130	5,131,919	85,117,273	43.72%
BUSINESS OPERATIONS					
Safety/Security	2,784,713	1,155,634	569,979	1,059,100	61.97%
IT/Erate Support	10,244,610	5,985,144	3,578,983	680,483	93.36%
Custodial Operations	7,965,596	3,214,383	416,385	4,334,830	45.58%
Grounds/Shop	1,614,312	439,798	210,678	963,836	40.29%
Facilities	7,656,645	3,216,767	1,249,433	3,190,444	58.33%
Environmental Compliance	629,383	124,778	80,021	424,584	32.54%
Distribution Center	957,556	415,552	20,587	521,417	45.55%
Mail Center	343,410	157,894	29,966	155,550	54.70%
Transportation	17,594,790	6,370,527	2,613,772	8,610,490	51.06%
BUSINESS OPERATIONS	49,791,015	21,080,478	8,769,803	19,940,734	59.95%
ADMINISTRATION AND SUPPORT					
Board Service Fund	34,599	7,465	21,896	5,238	84.86%
Board Office/Member Pay	270,000	51,915	164,000	54,085	79.97%
Superintendent's Office	1,582,436	497,782	176,542	908,113	42.61%
Treasurer's Office	3,628,173	1,247,483	216,095	2,164,593	40.34%
Advances Out	4,200,000	3,563,553	-	636,447	84.85%
Public Relations	1,668,992	223,264	58,528	1,387,201	16.88%
DEA President	125,045	61,809	-	63,236	49.43%
Human Resources	7,334,034	2,095,239	3,878,124	1,360,671	81.45%
Legal	1,773,613	585,978	1,083,181	104,453	94.11%
ADMINISTRATION AND SUPPORT	20,616,892	8,334,487	5,598,367	6,684,036	67.58%
FISCAL CHARGES					
Debt, Insurance and Taxes	9,903,569	4,241,585	786,126	4,875,859	50.77%
Utilities	3,537,082	1,726,422	1,801,699	8,961	99.75%
FISCAL CHARGES	13,440,651	5,968,007	2,587,825	4,884,820	63.66%
CHARTER/VOUCHER/O.E.					
Charter/Voucher/Open Enroll	747,620	91,876	-	655,744	12.29%
CHARTER/VOUCHER/O.E.	747,620	91,876	-	655,744	12.29%
TOTAL GENERAL FUND	\$ 235,830,501	\$ 96,459,977	\$ 22,087,915	\$ 117,282,610	50.27%

Dayton Public Schools General Fund Trend Analysis of December 31st Revenues, Expenditures and Unreserved Cash Balance



DAYTON PUBLIC SCHOOLS
BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES
ALL DISTRICT FUNDS
YEAR TO DATE ACTUALS - AS OF DECEMBER 31, 2021

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/21	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 11/30/21	Encumbrances	Unreserved CASH BALANCE 11/30/21	
GENERAL FUND								
001	General Fund	\$107,981,019	\$ 117,501,947	\$ 96,459,977	\$129,022,988	\$22,087,915	\$106,935,074	
DEBT SERVICE FUND								
002	Bond Retirement	9,736,302	9,529,213	14,382,460	4,883,055	-	4,883,055	
SPECIAL REVENUE FUNDS								
018	Principals Fund	581,407	63,421	52,685	592,143	43,843	548,300	
019	Other Grant	595,121	11,966	109,101	497,986	6,216	491,770	
034	Classroom Facilities Maintenan	4,807,078	354,665	567,454	4,594,289	637,006	3,957,283	
300	District Managed Student Activity	263,017	62,057	54,493	270,581	62,015	208,567	
401	Auxiliary Services NPSD	961,614	874,964	1,135,880	700,698	395,195	305,503	
439	Public School Preschool	410,664	42,136	452,800	-	711,519	(711,519)	
451	Data Communication for Schools	-	22,500	22,500	-	-	-	
461	High Schools That Work	-	829	829	-	500	(500)	
467	Student Wellness	2,784,878	-	2,094,413	690,465	684,011	6,454	
499	Miscellaneous State Grants	17,636	-	-	17,636	-	17,636	
507	ESSERS	6,339,094	7,140,901	20,830,014	(7,350,020)	10,117,935	(17,467,955)	
509	21ST Century - 21st Century	234,021	176,036	428,696	(18,639)	437,912	(456,551)	
510	Cares Relief Fund	-	87,407	87,407	-	-	-	
516	IDEA Part B Special Education	553,710	2,020,343	2,742,444	(168,391)	125,411	(293,802)	
524	Vocation Education CarlDPerkin	148,413	316,587	472,093	(7,093)	182,049	(189,141)	
536	Title I School Improvement A	29,706	83,688	113,394	-	-	-	
537	Title I School Improvement G	639,592	1,071,157	1,710,749	-	-	-	
551	Title III Limit English Proficiency	29,644	50,812	78,189	2,268	12,768	(10,501)	
572	Title I Disadvantaged Children	5,073,799	7,793,087	13,250,222	(383,336)	1,308,260	(1,691,596)	
584	Drug Free Schools - Title IV	-	211,353	225,236	(13,883)	181,665	(195,548)	
587	IDEA Preschool Handicapped	-	41,315	43,752	(2,438)	-	(2,438)	
590	Improving Teacher Quality	39,800	518,044	584,268	(26,424)	57,328	(83,752)	
599	Miscellaneous Federal Grants	174,085	188,815	359,060	3,841	-	3,841	
Total Special Revenue Fund:		23,683,280	21,132,083	45,415,677	(600,315)	14,963,634	-	(15,563,949)
CAPITAL PROJECT								
003	Permanent Improvement	17,576,253	15,553,211	\$21,692,814	11,436,650	5,054,065	6,382,585	
ENTERPRISE FUNDS								
006	Food Service	19,277,682	4,903,001	3,836,997	20,343,685	8,034,501	12,309,184	
009	Uniform School Supplies	23,357	-	957	22,400	-	22,400	
013	Welcome Stadium	269,078	14,048,613	1,203,917	13,113,774	174,776	12,938,998	
Total Enterprise Funds		\$19,570,116	\$18,951,614	\$5,041,871	33,479,860	8,209,278	\$25,270,582	
INTERNAL SERVICE								
014	Internal Services Rotary	104,085	3,478	-	107,563	10,000	97,563	
021	Intra District Services	8,108	-	-	8,108	3,000	5,108	
024	Self Insured Employee Benefits	19,450,216	12,164,202	11,856,670	19,757,749	45,892	19,711,858	
027	Worker's Comp Self Insured	14,240,183	297,732	42,875	14,495,041	59,575	14,435,466	
Total Internal Service		33,802,592	12,465,412	11,899,544	34,368,461	118,467	-	34,249,994
TRUST AND AGENCY FUNDS								
022	District Agency	767,792	8,123,920	8,055,953	835,759	-	835,759	
200	Student Managed Activity	218,531	88,431	40,501	266,459	70,941	195,520	
Total Trust and Agency Func		986,323	8,212,351	8,096,455	1,102,219	70,941	-	1,031,279
PRIVATE-PURPOSE TRUST FUND								
007	Special Trust	256,851	500	8,994	248,357	1,386	246,972	
TOTAL ALL FUNDS		\$ 213,592,735	\$ 203,346,331	\$ 202,997,792	\$ 213,941,275	\$ 50,505,685	\$ 163,435,589	

DAYTON PUBLIC SCHOOLS

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

Note 1: ESSERS

Fund 507 has a negative balance of \$7.4M and receipts to cover will post in January.

Note 2: 21ST Century - 21st Century

Fund 509 has a negative balance of \$19K and receipts to cover will post in January.

Note 3: IDEA PartB Special Education

Fund 516 has a negative balance of \$168K and receipts to cover will post in January.

Note 4: Vocation Education CarlIDPerkins

Fund 524 has a negative balance of \$7K and receipts to cover will post in January.

Note 5: Title I Disadvantaged Children

Fund 572 has a negative balance of \$383K and receipts to cover will post in January.

Note 6: Drug Free Schools - Title IV

Fund 584 has a negative balance of \$14K and receipts to cover will post in January.

Note 7: IDEA Preschool Handicapped

Fund 587 has a negative balance of \$2K and receipts to cover will post in January.

Note 8: Drug Free Schools - Title IV

Fund 590 has a negative balance of \$26K and receipts to cover will post in January.

DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of December 31, 2021

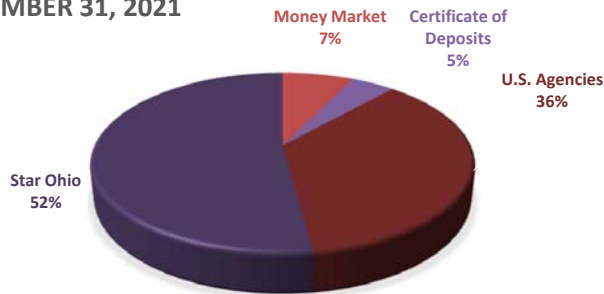
FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2022	Percent Expended
OPERATING FUND						
001	General Fund	\$ 235,830,500	\$ 96,459,977	\$ 22,087,915	\$ 117,282,608	50.27%
DEBT SERVICE FUND						
002	Bond Retirement	17,150,000	14,382,460	-	2,767,540	83.86%
SPECIAL REVENUE FUNDS						
018	Principals Fund	819,462	52,685	43,843	722,935	11.78%
019	Other Grant	991,418	109,101	6,216	876,101	11.63%
034	Classroom Facilities Maintenance	2,797,244	567,454	637,006	1,592,784	43.06%
300	District Managed Student Activity	450,262	54,493	62,015	333,754	25.88%
401	Auxiliary Services NPSD	3,672,170	1,135,880	395,195	2,141,095	41.69%
439	Public School Preschool	1,533,328	452,800	711,519	369,010	75.93%
451	Data Communication for Schools	46,800	22,500	-	24,300	48.08%
461	High Schools That Work	5,464	829	500	4,136	24.32%
467	Student Wellness	2,784,878	2,094,413	684,011	6,454	99.77%
499	Miscellaneous State Grants	229,821	-	-	229,821	0.00%
507	ESSERS	144,183,353	20,830,014	10,117,935	113,235,404	21.46%
509	21ST Century	1,489,390	428,696	437,912	622,782	58.19%
510	Cares Relief Fund	87,407	87,407	-	-	100.00%
516	IDEA PartB Special Education	11,575,938	2,742,444	125,411	8,708,083	24.77%
524	Vocation Education CarlDPerkins	1,543,836	472,093	182,049	889,694	42.37%
536	Title I School Improvement A	1,291,272	113,394	-	1,177,880	8.78%
537	Title I School Improvement G	2,374,937	1,710,749	-	664,188	72.03%
551	Title III Limit English Proficiency	840,777	78,189	12,768	749,818	10.82%
572	Title I Disadvantaged Children	43,122,011	13,250,222	1,308,260	28,563,528	33.76%
584	Drug Free Schools	1,800,000	225,236	181,665	1,393,099	22.61%
587	IDEA Preschool Handicapped	169,927	43,752	-	126,176	25.75%
590	Improving Teacher Quality	2,689,128	584,268	57,328	2,047,532	23.86%
599	Miscellaneous Federal Grants	556,180	359,060	-	197,120	64.56%
	Special Revenue Funds	225,055,001	45,415,677	14,963,634	164,675,691	26.83%
CAPITAL PROJECTS						
003	Permanent Improvement	34,380,784	21,692,814	5,054,065	7,633,904	77.80%
ENTERPRISE FUNDS						
006	Food Service	14,669,835	3,836,997	8,034,501	2,798,337	80.92%
009	Uniform School Supplies	26,000	957	-	25,043	3.68%
013	Welcome Stadium	14,520,160	1,203,917	174,776	13,141,467	9.50%
	Total Enterprise Funds	29,215,995	5,041,871	8,209,278	15,964,847	45.36%
INTERNAL SERVICE						
014	Internal Services Rotary	110,000	-	10,000	100,000	9.09%
021	Intra District Services	8,108	-	3,000	5,108	37.00%
024	Self Insured Employee Benefits	27,521,553	11,856,670	45,892	15,618,992	43.25%
027	Worker's Comp Self Insured	3,512,055	42,875	59,575	3,409,605	2.92%
	Total Internal Service	31,151,716	11,899,544	118,467	19,133,705	38.58%
TRUST AND AGENCY FUNDS						
022	District Agency	16,355,000	8,055,953	-	8,299,047	49.26%
200	Student Managed Activity	396,970	40,501	70,941	285,528	28.07%
	Total Trust and Agency Funds	16,751,970	8,096,455	70,941	8,584,575	48.75%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	307,885	8,994	1,386	297,505	3.37%
TOTAL ALL FUNDS		\$ 589,843,851	\$ 202,997,792	\$ 50,505,687	\$ 336,340,375	42.98%

**DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT**

	<u>December 31, 2021</u>	<u>November 30, 2021</u>	<u>December 31, 2020</u>	<u>Change from Previous Year</u>
Total Par Value	\$192,403,924.14	\$192,347,321.67	\$159,535,197.53	\$32,868,726.61
Total Adjusted Cost	\$192,002,092.81	\$191,945,490.34	\$158,998,524.90	\$33,003,567.91
Total Market Value	\$191,091,350.88	\$191,170,582.33	\$159,694,376.26	\$31,396,974.62
Unrealized Gain or (Loss)	(\$910,741.93)	(\$774,908.01)	\$695,851.36	(\$1,606,593.29)
Weighted Average Yield	0.26%	0.28%	0.263%	-0.004%
Fifth Third Bank Yield	0.44%	0.48%	0.484%	-0.042%
Star Ohio Yield	0.09%	0.09%	0.120%	-0.030%
Weighted Average Remaining Life (Days)	458	472	321	137
Interest Earnings Actual - Year to Date	\$436,088.02	\$379,485.55	\$1,454,741.53	(\$1,018,653.51)

	<u>December 31, 2021</u>	<u>November 30, 2021</u>	<u>December 31, 2020</u>	<u>Change from Previous Year</u>
Investment Holdings				
Money Market	\$13,891,082.84	\$12,347,775.21	\$13,503,249.95	\$387,832.89
Certificate of Deposits	\$8,389,607.77	\$9,893,600.15	\$11,820,568.73	(\$3,430,960.96)
U.S. Agencies	\$69,251,818.97	\$69,377,660.51	\$37,479,920.00	\$31,771,898.97
Star Ohio	\$99,558,841.30	\$99,551,546.46	\$96,890,637.58	\$2,668,203.72
	\$191,091,350.88	\$191,170,582.33	\$159,694,376.26	\$31,396,974.62

DECEMBER 31, 2021



NOVEMBER 30, 2021



DECEMBER 31, 2020



**DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
AS OF DECEMBER 31, 2021**

<u>Bank/Purpose</u>		<u>Statement Date</u>	<u>Ending Balance</u>
Operating	Key Bank	12/31/2021	22,212,672.41
Investments	Star Ohio	12/31/2021	99,558,841.30
	Fifth Third Securities	12/31/2021	92,443,251.51
Total Per Bank			<u>214,214,765.22</u>
Cash Balance Per Book			213,941,274.87
Key Bank Outstanding Checks			1,803,934.87
December interest			81,464.57
December Pcard			(25,238.57)
Other Reconciling Items			2,251.48
Liability Accounts			<u>(1,588,922.00)</u>
Total Per Book			<u>214,214,765.22</u>