



Monthly Financial Reports

October 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

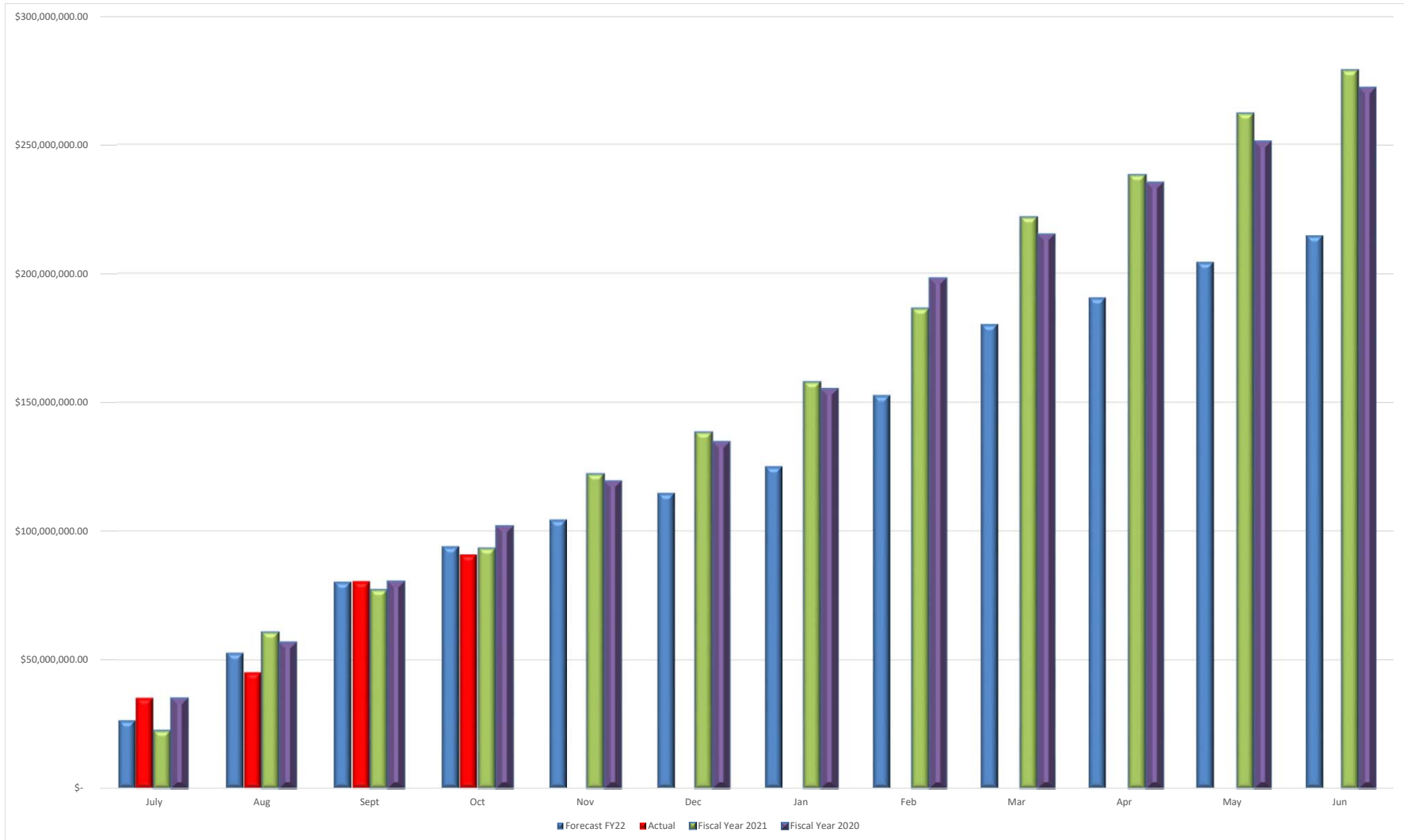
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR OCTOBER-2021**

Revenues

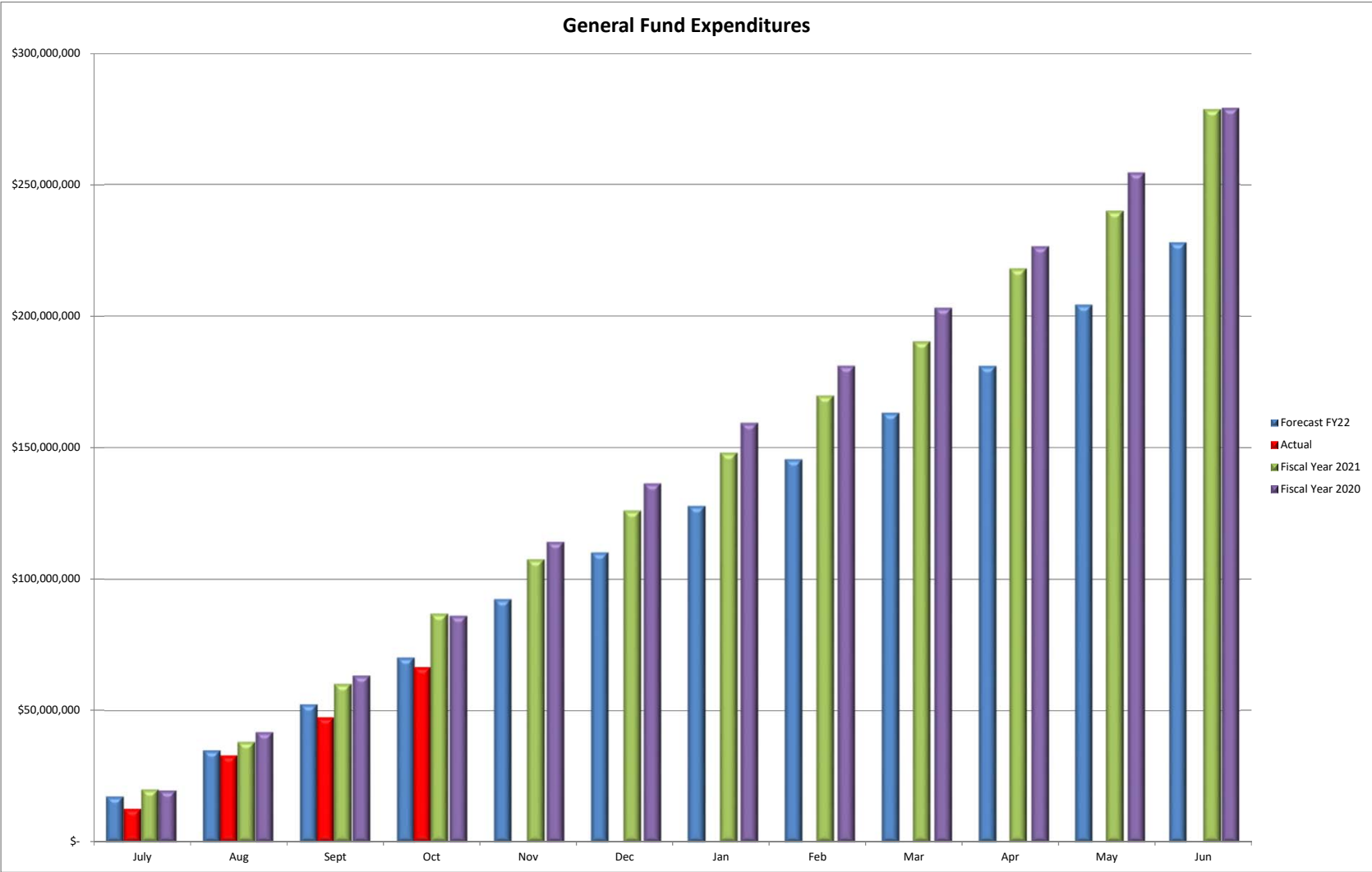
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY22	26,348,131	52,568,262	80,116,457	93,885,495	104,225,704	114,565,912	124,906,121	152,566,302	180,226,484	190,566,692	204,335,731	214,675,940
Actual	35,085,416	45,030,763	80,420,415	90,822,155	0	0	0	0	0	0	0	0
Fiscal Year 2021	22,851,252	61,232,969	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 OCTOBER-2021**

Expenditures

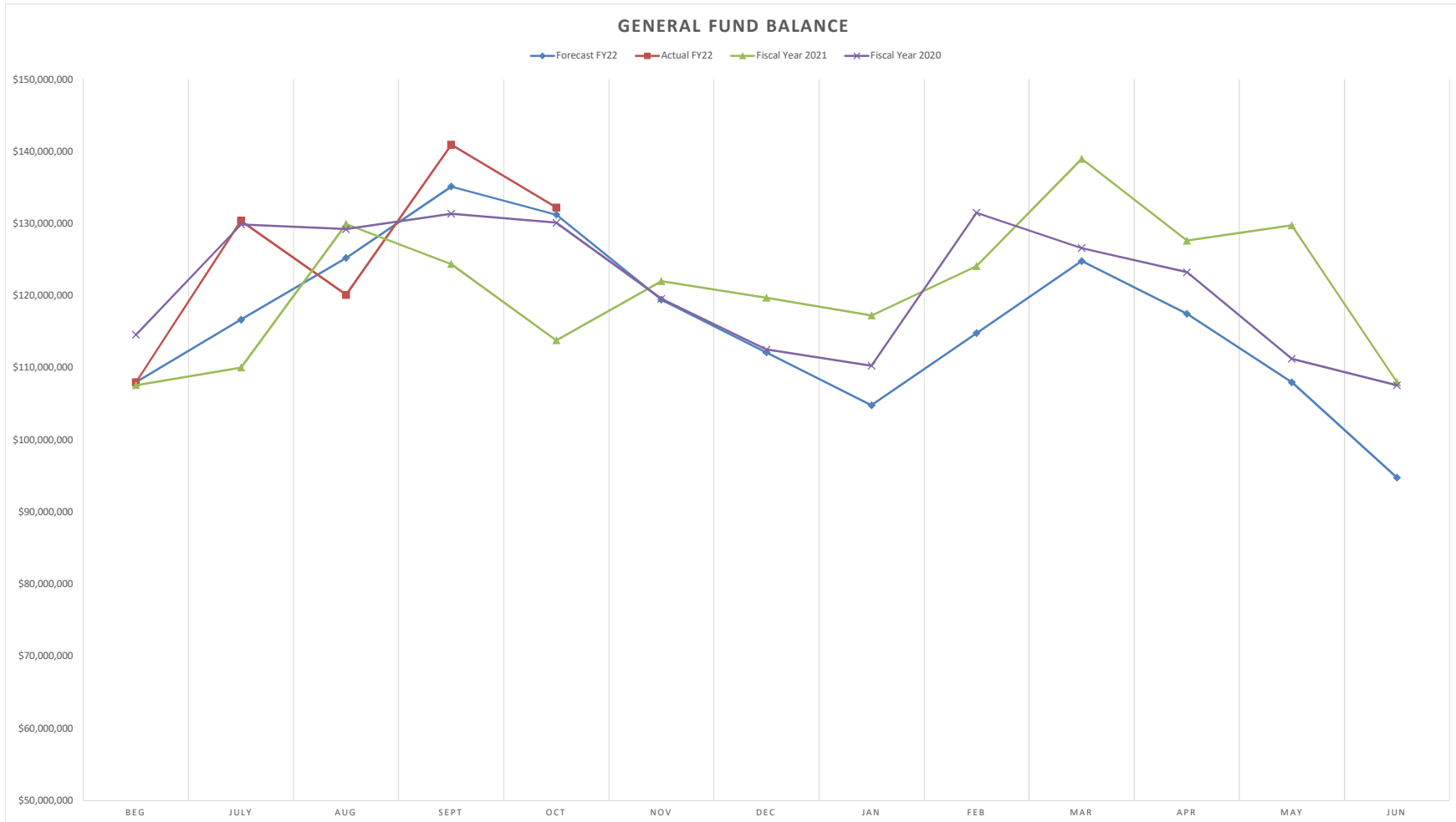
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY22	17,126,739	34,253,477	51,380,216	68,506,955	89,904,276	107,031,014	124,157,753	141,284,492	158,411,231	175,537,969	198,075,757	221,101,519
Actual	12,682,809	32,895,340	47,475,085	66,583,567								
Fiscal Year 2021	20,399,360	38,866,610	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 OCTOBER-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	0	0	0	0	0	0	0	0
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 October 2020 to October 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)	19,690,013	27,721,398	8,031,385	
Tangible Personal Property Tax	3,474,708	4,106,542	631,834	
Payments in Lieu of Taxes	-	37,500	37,500	
Total Property Taxes	\$ 23,164,721	\$ 31,865,440	\$ 8,700,720	(1)
State Funding				
Unrestricted Grants-in-Aid	58,665,874	34,968,112	(23,697,761)	(2)
Restricted Grants-in-Aid	5,602,233	5,380,916	(221,317)	
Total State Funding	\$ 64,268,106	\$ 40,349,028	(23,919,078)	
Other Financing Sources				
Advances In	4,036,055	17,335,986	13,299,931	(3)
Other Revenues	2,280,389	1,271,701	(1,008,688)	(4)
	\$ 6,316,444	\$ 18,607,687	\$ 12,291,243	
TOTAL REVENUE	\$ 93,749,271	\$ 90,822,155	\$ (2,927,116)	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	30,263,144	33,398,587	3,135,443	
Employees' Retirement/Insurance Benefits	11,292,490	11,657,743	365,253	
Total Salaries and Benefits	41,555,634	45,056,330	3,500,696	(5)
Purchased Services				
Lease Payments	190,293	188,668	(1,625)	
Charter Schools	18,095,744	-	(18,095,744)	(6)
Voucher Schools/Tuition Adjustments	5,334,760	89,831	(5,244,928)	(7)
Purchased Services - Other	13,126,726	10,687,815	(2,438,911)	(8)
Total Purchased Services	36,747,523	10,966,314	(25,781,209)	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	3,732,188	3,701,635	(30,553)	
Capital Outlay	4,298,482	1,500,121	(2,798,361)	(9)
Advances Out	-	3,563,553	3,563,553	(10)
Other Objects	1,174,496	1,795,614	621,118	(11)
Total Supplies/Materials, Capital Outlay and Other	\$ 9,205,166	\$ 10,560,923	\$ 1,355,757	
TOTAL EXPENDITURES	\$ 87,508,322	\$ 66,583,567	\$ (20,924,756)	
Excess of Rev Over (Under) Exp	6,240,949	24,238,588	17,997,639	
Ending Cash Balance	\$ 113,802,154	\$ 132,219,607	\$ 18,417,453	
Outstanding Encumbrance	27,161,480	27,102,540	(58,940)	
Unreserved Cash Balance	\$ 86,640,674	\$ 105,117,067	\$ 18,476,393	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2021 ACTUALS TO FISCAL YEAR 2022 ACTUALS
For the Month Ending October 2021

Note 1: Total Property Taxes

Total Property Tax increased by \$8.7 M due timing of property taxes collected. Last year property taxes were received in November 2020.

Note 2: Unrestricted Grants-in-Aid

Unrestricted Grants-in-Aid decreased by \$23.7M due to House Bill 110 directly funding charter schools and voucher students.

Note 3: Advances In

Advances In increased by \$13.3M due to the repayment of FY21 Board Advances through federal and state grants.

Note 4: Other Revenues

Other revenues decreased by \$1M due to ESC refund in FY21 and FY21 collection from the various sales of buildings.

Note 5: Salaries and Benefits

Salaries and Benefits increased by \$3.5M due to a combination of severance/leave payouts, and salary increases.

Note 6: Charter Schools

Charter Schools decreased by \$18M due to House Bill 110 directly funding charter schools and voucher students.

Note 7: Voucher Schools/Tuition Adjustments

Voucher Schools/Tuition Adjustments decreased by \$5.2M due to House Bill 110 directly funding charter schools and voucher students.

Note 8: Purchased Services - Other

Purchased Services decreased by \$2.4M due to 906K less in payments to Gilbane Building Company for removal of asbestos and 1.4M reduction in FY22 Foundation expense for open enrollment.

Note 9: Capital Outlay

Capital Outlay decreased by \$2.8M due to 1.3M less in payments to Cincinnati Bell for various IT services and software 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

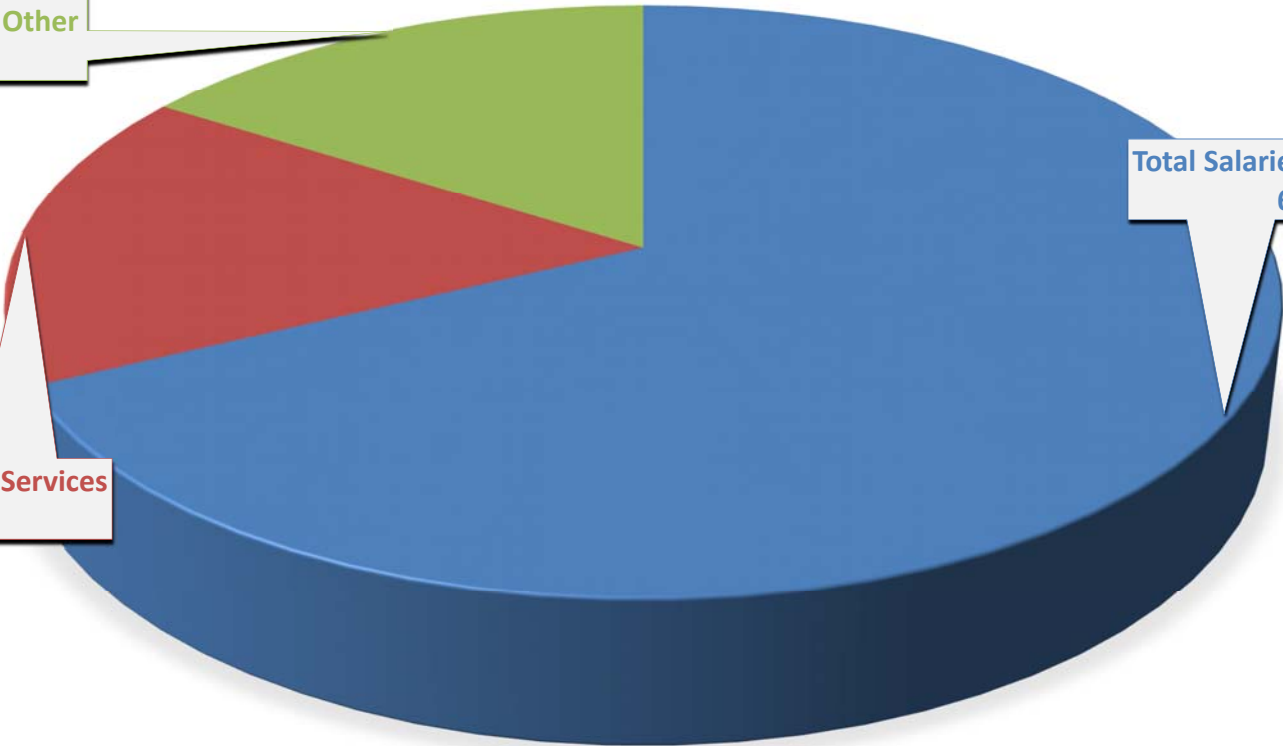
Other Objects increased by 621K due to Property Tax Collection fees.

PERCENTAGE OF GENERAL FUND SPENDING

Total Supplies/Materials,
Capital Outlay and Other
16%

Total Salaries and Benefits
68%

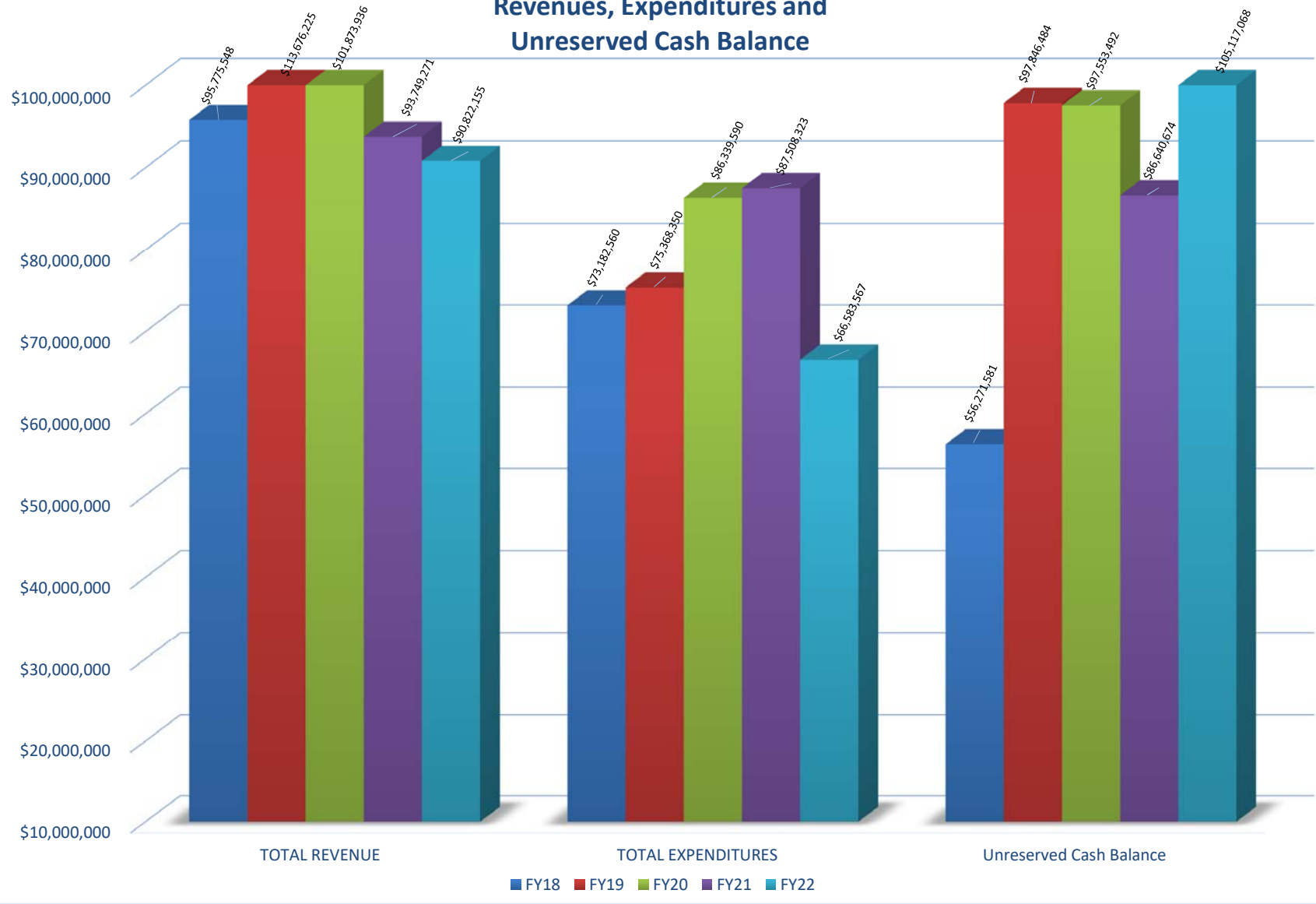
Total Purchased Services
16%



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

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	8,319,698	2,762,341	-	5,557,357	33.20%
Teachers	56,426,275	17,916,026	-	38,510,249	31.75%
School Counselors	1,749,948	536,765	-	1,213,183	30.67%
Library Media Spec	925,747	170,176	-	755,571	18.38%
Extra Duty Pay	815,150	3,103	-	812,047	0.38%
Supplies/Materials	1,221,983	333,322	259,645	629,016	48.52%
REGULAR INSTRUCTION	69,458,801	21,721,732	259,645	47,477,423	31.65%
EXCEPTIONAL CHILDREN					
OEC Teachers	17,460,000	5,433,782	-	12,026,218	31.12%
Gifted Teachers	1,167,555	238,361	9,487	919,707	21.23%
ELL Program	2,692,603	818,721	77,450	1,796,431	33.28%
ECIP Program	2,550,201	658,790	-	1,891,411	25.83%
ECIP Para(s)	990,110	186,235	-	803,875	18.81%
Psychological Services	2,353,160	668,172	7,049	1,677,939	28.69%
Paraprofessionals	4,294,000	1,122,953	-	3,171,047	26.15%
Related Services	4,576,881	1,252,762	-	3,324,119	27.37%
PASS Required Services	11,373,114	2,091,089	-	9,282,025	18.39%
OEC Central Office	4,953,515	1,044,047	2,479,044	1,430,424	71.12%
EXCEPTIONAL CHILDREN	52,411,138	13,514,914	2,573,030	36,323,194	30.70%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	578,331	147,307	-	431,024	25.47%
Clericals/Bus Mgrs	3,636,037	893,522	-	2,742,515	24.57%
Health Services	2,960	2,900	-	60	97.97%
Career Tech	4,080,023	1,413,371	118,797	2,547,855	37.55%
Special Programs: Athletics	1,673,824	447,119	513,908	712,797	57.42%
Supplemental Athletic Contract	1,178,888	166,002	-	1,012,886	14.08%
SPECIAL PROGRAMS	11,150,063	3,070,222	632,704	7,447,137	33.21%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	6,462,011	1,718,597	803,833	3,939,581	39.03%
Chief of Schools	1,047,832	269,465	406,999	371,368	64.56%
Grants Mgmt	186,076	30,566	2,636	152,875	17.84%
Academics	956,224	268,704	4,648	682,871	28.59%
Accountability	1,889,805	638,739	544,090	706,977	62.59%
Student Enrollment Ctr	2,305,371	498,613	780,869	1,025,890	55.50%
CHIEF ACADEMIC	12,847,320	3,424,683	2,543,075	6,879,561	46.45%
INSTRUCTION and SUPPORT	145,867,322	41,731,552	6,008,454	98,127,316	32.73%
BUSINESS OPERATIONS					
Safety/Security	2,784,713	546,293	1,154,628	1,083,792	61.08%
IT/Erate Support	10,244,610	4,215,105	5,028,569	1,000,936	90.23%
Custodial Operations	7,965,596	2,247,069	653,492	5,065,036	36.41%
Grounds/Shop	1,426,312	297,276	151,846	977,189	31.49%
Facilities	7,656,645	2,356,356	1,619,204	3,681,085	51.92%
Environmental Compliance	629,383	96,894	112,098	420,391	33.21%
Distribution Center	957,556	286,210	30,639	640,707	33.09%
Mail Center	343,410	135,552	35,997	171,860	49.95%
Transportation	17,594,790	3,714,862	3,228,224	10,651,704	39.46%
BUSINESS OPERATIONS	49,603,015	13,895,618	12,014,698	23,692,700	52.24%
ADMINISTRATION AND SUPPORT					
Board Service Fund	34,599	40	27,151	7,408	78.59%
Board Office/Member Pay	270,000	27,330	185,000	57,670	78.64%
Superintendent's Office	1,582,436	410,590	180,644	991,203	37.36%
Treasurer's Office	3,628,173	872,415	244,083	2,511,673	30.77%
Advances Out	4,200,000	3,563,553	-	636,447	84.85%
Public Relations	1,668,992	159,413	59,855	1,449,724	13.14%
DEA President	125,045	44,713	-	80,332	35.76%
Human Resources	7,334,034	1,546,163	4,202,233	1,585,638	78.38%
Legal	1,773,613	340,532	444,108	988,972	44.24%
ADMINISTRATION AND SUPPORT	20,616,892	6,964,750	5,343,074	8,309,066	59.70%
FISCAL CHARGES					
Debt, Insurance and Taxes	9,403,569	2,693,000	1,417,008	5,293,561	43.71%
Utilities	3,537,082	1,208,816	2,319,305	8,961	99.75%
FISCAL CHARGES	12,940,651	3,901,816	3,736,313	5,302,522	59.02%
CHARTER/VOUCHER/O.E.					
Charter/Voucher/Open Enroll	10,002,620	89,831	-	9,912,789	0.90%
CHARTER/VOUCHER/O.E.	10,002,620	89,831	-	9,912,789	0.90%
TOTAL GENERAL FUND	\$ 239,030,500	\$ 66,583,567	\$ 27,102,540	\$ 145,344,394	39.19%

Dayton Public Schools General Fund Trend Analysis of October 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 October 2021

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/21	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 10/31/21	Encumbrances	Unreserved CASH BALANCE 10/31/21	
GENERAL FUND								
001	General Fund	\$107,981,019	\$ 90,822,155	\$ 66,583,567	\$132,219,607	\$27,102,540	\$105,117,607	
DEBT SERVICE FUND								
002	Bond Retirement	9,736,302	7,836,818	14,382,389	3,190,731	-	3,190,731	
SPECIAL REVENUE FUNDS								
018	Principals Fund	581,407	37,401	41,242	577,565	32,203	545,362	
019	Other Grant	595,121	2,650	96,351	501,420	22,559	478,861	
034	Classroom Facilities Maintenan	4,807,078	313,566	454,435	4,666,209	685,199	3,981,010	
300	District Managed Student Activity	263,017	28,337	28,817	262,537	80,813	181,725	
401	Auxiliary Services NPSD	961,614	439,734	1,075,367	325,981	155,568	170,413	
439	Public School Preschool	410,664	42,136	452,800	-	711,519	(711,519)	
461	High Schools That Work	-	-	829	(829)	500	(1,329)	
467	Student Wellness	2,784,878	-	1,394,627	1,390,251	949,989	440,262	
499	Miscellaneous State Grants	17,636	-	-	17,636	-	17,636	
507	ESSERS	6,339,094	5,985,905	13,841,653	(1,516,654)	15,552,251	(17,068,905)	
509	21ST Century - 21st Century	234,021	67,829	337,543	(35,694)	529,064	(564,758)	
510	Cares Relief Fund	-	87,407	87,407	-	-	-	
516	IDEA Part B Special Education	553,710	517,940	2,271,632	(1,199,982)	128,976	(1,328,958)	
524	Vocation Education CarlDPerkin	148,413	237,293	418,287	(32,581)	157,951	(190,532)	
536	Title I School Improvement A	29,706	-	113,394	(83,688)	-	(83,688)	
537	Title I School Improvement G	639,592	1,071,157	1,710,749	-	-	-	
551	Title III Limit English Proficiency	29,644	11,419	63,658	(22,594)	18,700	(41,294)	
572	Title I Disadvantaged Children	5,073,799	1,477,416	12,043,684	(5,492,469)	1,549,632	(7,042,101)	
584	Drug Free Schools - Title IV	-	139,848	153,332	(13,484)	169,002	(182,486)	
587	IDEA Preschool Handicapped	-	27,167	32,830	(5,664)	-	(5,664)	
590	Improving Teacher Quality	39,800	257,498	448,056	(150,758)	96,863	(247,621)	
599	Miscellaneous Federal Grants	174,085	11,465	358,891	(173,340)	-	(173,340)	
	Total Special Revenue Fund:	23,683,279	10,756,168	35,425,584	(986,138)	20,840,791	-	(21,826,928)
CAPITAL PROJECT								
003	Permanent Improvement	17,576,253	14,716,012	\$14,616,473	17,675,792	7,007,892	10,667,901	
ENTERPRISE FUNDS								
006	Food Service	19,277,682	2,016,750	2,387,754	18,906,677	8,816,458	10,090,219	
009	Uniform School Supplies	23,357	-	957	22,400	-	22,400	
013	Welcome Stadium	269,078	13,975,414	1,159,219	13,085,274	139,484	12,945,790	
	Total Enterprise Funds	\$19,570,117	\$15,992,164	\$3,547,930	32,014,351	8,955,942	\$23,058,410	
INTERNAL SERVICE								
014	Internal Services Rotary	104,085	2,194	-	106,279	10,000	96,279	
021	Intra District Services	8,108	-	-	8,108	-	8,108	
024	Self Insured Employee Benefits	19,450,216	8,252,600	7,874,107	19,828,709	51,036	19,777,673	
027	Worker's Comp Self Insured	14,240,183	202,561	38,875	14,403,869	55,525	14,348,344	
	Total Internal Service	33,802,592	8,457,355	7,912,983	34,346,965	116,561	-	34,230,404
TRUST AND AGENCY FUNDS								
022	District Agency	767,792	5,472,754	5,108,646	1,131,901	-	1,131,901	
200	Student Managed Activity	218,531	75,070	23,333	270,267	70,338	199,931	
	Total Trust and Agency Fund	986,323	5,547,824	5,131,978	1,402,168	70,338	-	1,331,831
PRIVATE-PURPOSE TRUST FUND								
007	Special Trust	256,851	-	7,638	249,213	2,710	246,505	
TOTAL ALL FUNDS		\$ 213,592,735	\$ 154,128,496	\$ 147,608,541	\$ 220,112,690	\$ 64,096,772	\$ 156,015,918	

DAYTON PUBLIC SCHOOLS

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

Note 1: High Schools That Work

Fund 461 has a negative balance of \$829 and receipts to cover will post in November.

Note 2: ESSERS

Fund 507 has a negative balance of \$1,516,654 and receipts to cover will post in November.

Note 3: 21ST Century - 21st Century

Fund 509 has a negative balance of \$35,694 and receipts to cover will post in November.

Note 4: IDEA PartB Special Education

Fund 516 has a negative balance of \$1,199,982 and receipts to cover will post in November.

Note 5: Vocation Education CarlDPerkins

Fund 524 has a negative balance of \$32,581 and receipts to cover will post in November.

Note 6: Title I School Improvement A

Fund 536 has a negative balance of \$83,688 and receipts to cover will post in November.

Note 7: Title III Limit English Proficiency

Fund 551 has a negative balance of \$22,594 and receipts to cover will post in November.

Note 8: Title I Disadvantaged Children

Fund 572 has a negative balance of \$5,492,469 and receipts to cover will post in November.

Note 9: Drug Free Schools - Title IV

Fund 584 has a negative balance of \$13,484 and receipts to cover will post in November.

Note 10: IDEA Preschool Handicapped

Fund 587 has a negative balance of \$5,664 and receipts to cover will post in November.

Note 11: Drug Free Schools - Title IV

Fund 590 has a negative balance of \$150,758 and receipts to cover will post in November.

Note 12: IDEA Preschool Handicapped

Fund 599 has a negative balance of \$173,340 and receipts to cover will post in November.

DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of October 2021

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2022	Percent Expended
OPERATING FUND						
001	General Fund	\$ 239,030,500	\$ 66,583,567	\$ 27,102,540	\$ 145,344,393	39.19%
DEBT SERVICE FUND						
002	Bond Retirement	17,150,000	14,382,389	-	2,767,611	83.86%
SPECIAL REVENUE FUNDS						
018	Principals Fund	819,462	41,242	32,203	746,017	8.96%
019	Other Grant	991,418	96,351	22,559	872,507	11.99%
034	Classroom Facilities Maintenance	2,797,244	454,435	685,199	1,657,610	40.74%
300	District Managed Student Activity	404,271	28,817	80,813	294,641	27.12%
401	Auxiliary Services NPSD	3,672,170	1,075,367	155,568	2,441,235	33.52%
439	Public School Preschool	1,533,328	452,800	711,519	369,010	75.93%
451	Data Communication for Schools	46,800	-	-	46,800	0.00%
461	High Schools That Work	5,463	829	500	4,135	24.33%
467	Student Wellness	6,990,286	1,394,627	949,989	4,645,670	33.54%
499	Miscellaneous State Grants	229,821	-	-	229,821	0.00%
507	ESSERS	144,183,353	13,841,653	15,552,251	114,789,450	20.39%
509	21ST Century	1,489,390	337,543	529,064	622,782	58.19%
510	Cares Relief Fund	87,407	87,407	-	-	100.00%
516	IDEA PartB Special Education	11,575,938	2,271,632	128,976	9,175,329	20.74%
524	Vocation Education CarlDPerkins	1,543,836	418,287	157,951	967,598	37.33%
536	Title I School Improvement A	1,291,272	113,394	-	1,177,879	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	63,658	18,700	758,419	9.80%
572	Title I Disadvantaged Children	43,122,011	12,043,684	1,549,632	29,528,694	31.52%
584	Drug Free Schools	1,000,000	153,332	169,002	677,666	32.23%
587	IDEA Preschool Handicapped	169,927	32,830	-	137,097	19.32%
590	Improving Teacher Quality	2,689,128	448,056	96,863	2,144,209	20.26%
599	Miscellaneous Federal Grants	1,356,180	358,891	-	997,289	26.46%
	Special Revenue Funds	229,214,419	35,425,584	20,840,791	172,948,044	24.55%
CAPITAL PROJECTS						
003	Permanent Improvement	22,343,015	14,616,473	7,007,892	718,650	96.78%
ENTERPRISE FUNDS						
006	Food Service	14,669,835	2,387,754	8,816,458	3,465,623	76.38%
009	Uniform School Supplies	26,000	957	-	25,043	3.68%
013	Welcome Stadium	14,520,160	1,159,219	139,484	13,221,458	8.94%
	Total Enterprise Funds	29,215,995	3,547,930	8,955,942	16,712,124	42.80%
INTERNAL SERVICE						
014	Internal Services Rotary	105,000	-	10,000	95,000	9.52%
021	Intra District Services	8,108	-	-	8,108	0.00%
024	Self Insured Employee Benefits	27,521,553	7,874,107	51,036	19,596,409	28.80%
027	Worker's Comp Self Insured	3,512,055	38,875	55,525	3,417,655	2.69%
	Total Internal Service	31,146,716	7,912,983	116,561	23,117,172	25.78%
TRUST AND AGENCY FUNDS						
022	District Agency	16,355,000	5,108,646	-	11,246,355	31.24%
200	Student Managed Activity	390,512	23,333	70,338	296,842	23.99%
	Total Trust and Agency Funds	16,745,512	5,131,978	70,338	11,543,196	31.07%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	307,885	7,638	2,710	297,538	3.36%
TOTAL ALL FUNDS		\$ 585,154,041	\$ 147,608,541	\$ 64,096,774	\$ 373,448,728	36.18%

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

	<u>October 31, 2021</u>	<u>September 30, 2021</u>	<u>October 31, 2020</u>	<u>Change from Previous Year</u>
Total Par Value	\$192,322,907.30	\$192,269,987.46	\$155,931,041.42	\$36,338,946.04
Total Adjusted Cost	\$191,921,075.97	\$191,887,176.13	\$158,927,351.42	\$32,959,824.71
Total Market Value	\$191,376,163.69	\$191,680,011.11	\$159,033,026.87	\$32,646,984.24
Unrealized Gain or (Loss)	(\$544,912.28)	(\$207,165.02)	\$105,675.45	(\$312,840.47)
Weighted Average Yield	0.27%	0.255%	0.415%	-0.160%
Fifth Third Bank Yield	0.50%	0.444%	0.750%	-0.307%
Star Ohio Yield	0.07%	0.08%	0.200%	-0.120%
Weighted Average Remaining Life (Days)	486	418	304	114
Interest Earnings Actual - Year to Date	\$355,071.18	\$310,769.12	\$734,338.16	(\$423,569.04)
Investment Holdings	<u>October 31, 2021</u>	<u>September 30, 2021</u>	<u>October 31, 2020</u>	<u>Change from Previous Year</u>
Money Market	\$11,583,057.02	\$22,780,593.44	\$15,923,114.69	\$6,857,478.75
Certificate of Deposits	\$10,676,692.65	\$10,450,530.98	\$12,841,570.45	(\$2,391,039.47)
U.S. Agencies	\$69,571,563.74	\$58,910,492.67	\$33,399,415.00	\$25,511,077.67
Star Ohio	\$99,544,850.28	\$99,538,394.02	\$96,868,926.73	\$2,669,467.29
	<u>\$191,376,163.69</u>	<u>\$191,680,011.11</u>	<u>\$159,033,026.87</u>	<u>\$32,646,984.24</u>

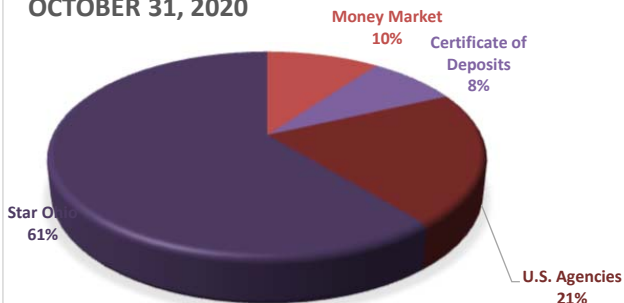
OCTOBER 31, 2021



SEPTEMBER 30, 2021



OCTOBER 31, 2020



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

<u>Bank/Purpose</u>		<u>Statement Date</u>	<u>Ending Balance</u>
Operating	Key Bank	10/31/2021	31,197,961.35
Investments	Star Ohio	10/31/2021	99,544,850.28
	Fifth Third Securities	10/31/2021	92,376,225.69
Total Per Bank			<u>223,119,037.32</u>
Cash Balance Per Book			220,112,690.30
Key Bank Outstanding Checks			2,124,453.61
October interest			140,589.90
October Bank Fees			(10,402.22)
October Pcard			(208,998.42)
Other Reconciling Items			(5,033.54)
Liability Accounts			965,737.99
Total Per Book			<u>223,119,037.62</u>