



Monthly Financial Reports

JANUARY 2022

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

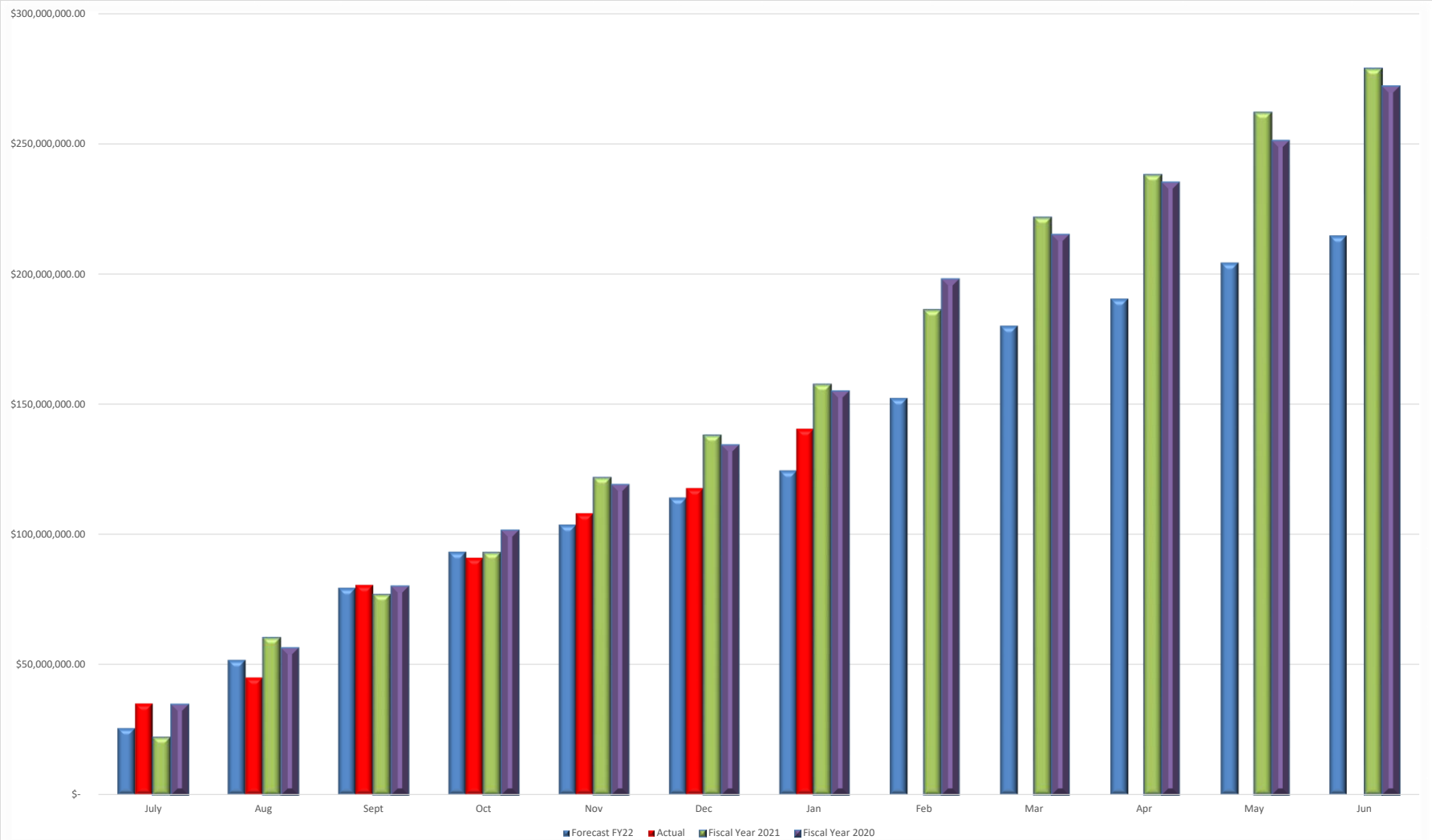
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR JANUARY-2022**

Revenues

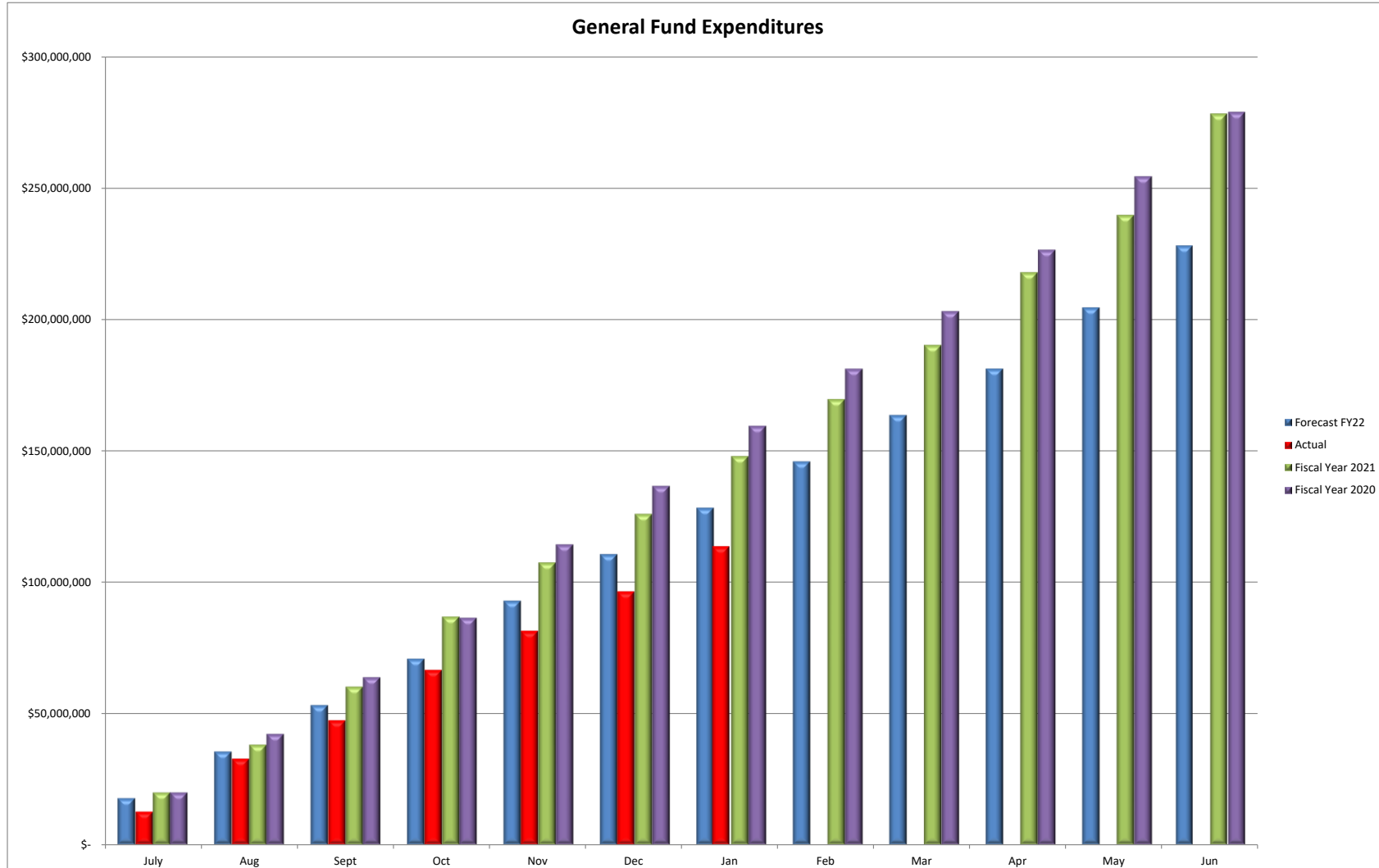
| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|------------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Forecast FY22 | 26,348,131 | 52,568,262 | 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 | 140,227,718 | | | | | |
| 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 JANUARY-2022**

Expenditures

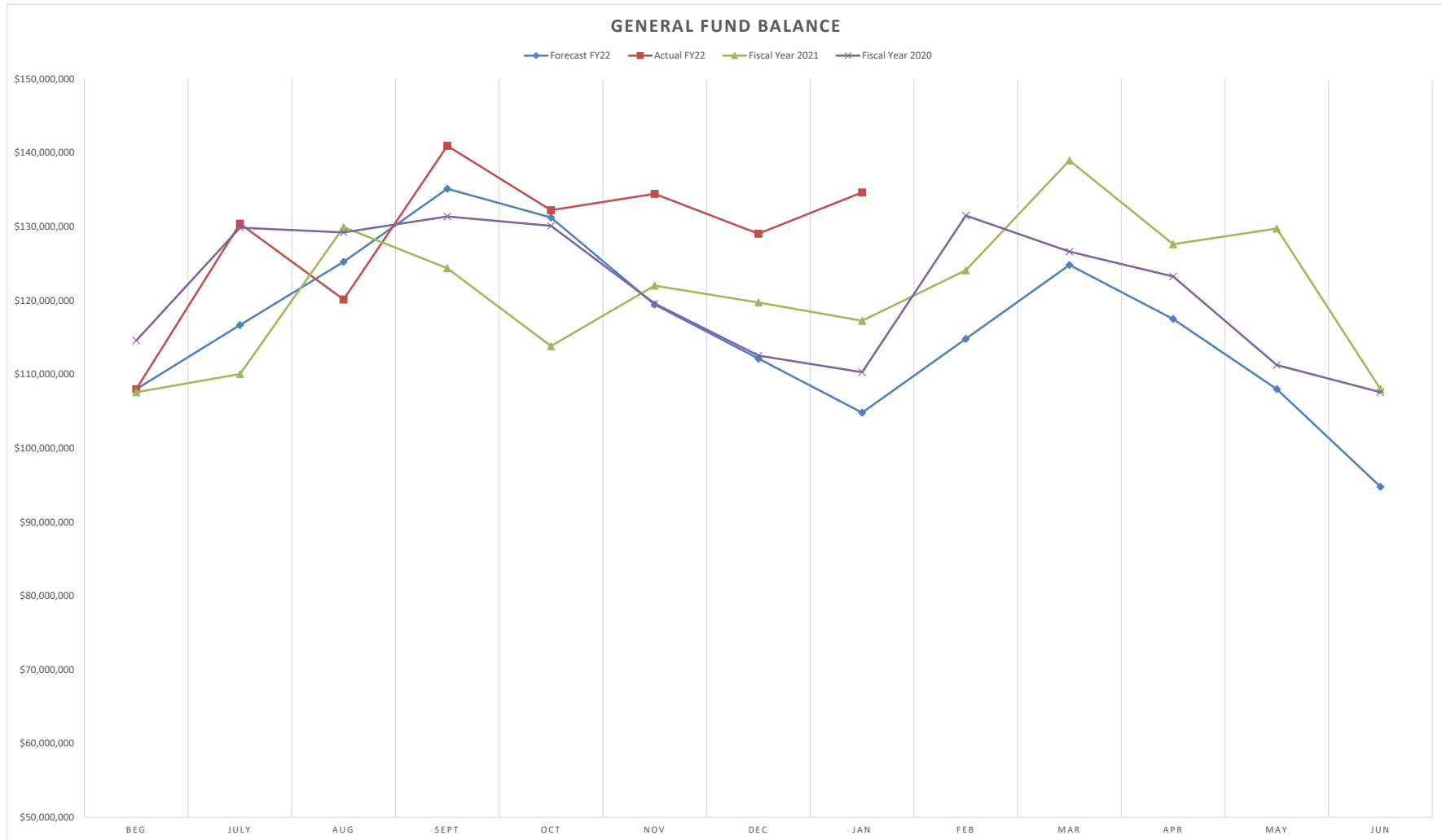
| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|------------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Forecast FY22 | 17,126,739 | 34,253,477 | 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 | 113,582,010 | | | | | |
| 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 JANUARY-2022**

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 | 134,626,727 | | | | | |
| 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 January 2021 to January 2022

| | 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) | 28,608,416 | 29,913,596 | 1,305,180 | |
| Tangible Personal Property Tax | 4,354,276 | 4,493,401 | 139,125 | |
| Payments in Lieu of Taxes | | 37,500 | 37,500 | |
| Total Property Taxes | \$32,962,692 | \$34,444,497 | \$1,481,805 | (1) |
| State Funding | | | | |
| Unrestricted Grants-in-Aid | 106,532,859 | 73,946,900 | (32,585,959) | (2) |
| Restricted Grants-in-Aid | 9,637,919 | 9,239,698 | (398,221) | |
| Total State Funding | \$116,170,778 | \$83,186,598 | (\$32,984,180) | |
| Other Financing Sources | | | | |
| Advances In | 4,036,055 | 20,899,539 | 16,863,484 | (3) |
| Other Revenues | 4,944,887 | 1,697,083 | (3,247,804) | (4) |
| | \$8,980,942 | \$22,596,623 | \$13,615,681 | |
| TOTAL REVENUE | \$158,114,412 | \$140,227,718 | (\$17,886,694) | |
| EXPENDITURES: | | | | |
| Salaries and Benefits | | | | |
| Personal Services | 52,501,212 | 57,221,279 | 4,720,067 | |
| Employees' Retirement/Insurance Benefits | 21,812,016 | 21,372,267 | (439,749) | |
| Total Salaries and Benefits | 74,313,228 | 78,593,546 | 4,280,318 | (5) |
| Purchased Services | | | | |
| Lease Payments | 303,286 | 302,811 | (475) | |
| Charter Schools | 31,764,301 | | (31,764,301) | (6) |
| Voucher Schools/Tuition Adjustments | 9,477,867 | 92,898 | (9,384,969) | (7) |
| Purchased Services - Other | 20,325,230 | 18,363,288 | (1,961,942) | (8) |
| Total Purchased Services | 61,870,684 | 18,758,997 | (43,111,687) | |
| Supplies / Materials, Capital Outlay and Other | | | | |
| Supplies and Materials | 4,637,542 | 5,425,838 | 788,296 | |
| Capital Outlay | 5,247,217 | 2,156,487 | (3,090,730) | (9) |
| Advances Out | | 5,563,553 | 5,563,553 | (10) |
| Other Objects | 2,361,483 | 3,083,589 | 722,106 | (11) |
| Total Supplies/Materials, Capital Outlay and Other | \$12,246,242 | \$16,229,467 | \$3,983,225 | |
| TOTAL EXPENDITURES | \$148,430,153 | \$113,582,010 | (\$34,848,144) | |
| Excess of Rev Over (Under) Exp | 9,684,259 | 26,645,708 | 16,961,449 | |
| Ending Cash Balance | \$117,245,465 | \$134,626,727 | \$17,381,262 | |
| Outstanding Encumbrance | 24,444,221 | 20,708,535 | (3,735,686) | |
| Unreserved Cash Balance | \$92,801,244 | \$113,918,192 | \$21,116,948 | |

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2021 ACTUALS TO FISCAL YEAR 2022 ACTUALS
For the Month Ending January 31, 2022

Note 1: Total Property Taxes

Total Property Tax increased by \$1.5M due to an increase in property tax collected.

Note 2: Unrestricted Grants-in-Aid

Unrestricted Grants-in-Aid decreased by \$32.6M 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 \$3.2M 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 \$4.3M due to a combination of severance/leave payouts, and salary increases.

Note 6: Charter Schools

Charter Schools decreased by \$31.8M due to House Bill 110 directly funding charter schools and voucher students.

Note 7: Voucher Schools/Tuition Adjustments

Voucher Schools/Tuition Adjustments decreased by \$9.4M due to House Bill 110 directly funding charter schools and voucher students.

Note 8: Purchased Services - Other

Purchased Services decreased by \$2M 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 \$3.1M 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.

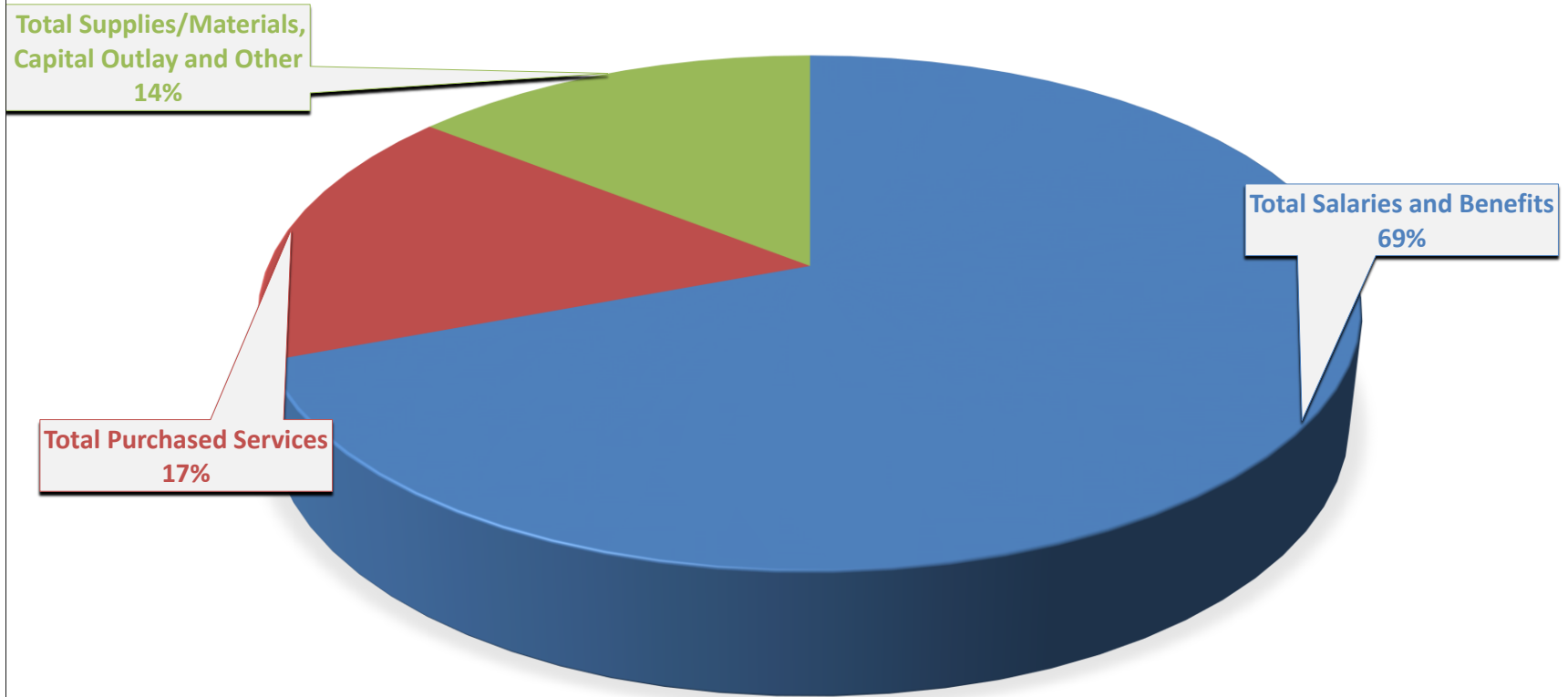
Note 10: Advances Out

Advances Out increased by \$5.6 M due to temporary Board Advance for incoming facilities loan for Fund 003 and Federal FCC money for Emergency Connectivity Fund (599).

Note 11: Other Objects

Other Objects increased by 722K due to Property Tax Collection fees.

PERCENTAGE OF GENERAL FUND SPENDING



DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
As Of January 31, 2022

| | Budget | Expenditures | Encumbrances | Remaining Balance | Percentage |
|-----------------------------------|-----------------------|-----------------------|----------------------|-----------------------|---------------|
| Expenditures | | | | | |
| REGULAR INSTRUCTION | | | | | |
| School Administration | 8,319,698 | 4,712,932 | | 3,606,766 | 56.65% |
| Teachers | 56,238,275 | 30,247,678 | | 25,990,597 | 53.78% |
| School Nurses | 3,000,000 | 328,529 | | 2,671,471 | 10.95% |
| School Counselors | 1,749,948 | 917,575 | | 832,373 | 52.43% |
| Library Media Spec | 925,747 | 358,694 | | 567,053 | 38.75% |
| Extra Duty Pay | 815,150 | 310,575 | | 504,575 | 38.10% |
| Supplies/Materials | 1,221,983 | 503,497 | 221,210 | 497,276 | 59.31% |
| REGULAR INSTRUCTION | 72,270,801 | 37,379,480 | 221,210 | 34,670,110 | 52.03% |
| EXCEPTIONAL CHILDREN | | | | | |
| OEC Teachers | 17,460,000 | 9,106,745 | | 8,353,255 | 52.16% |
| Gifted Teachers | 1,167,555 | 432,663 | 3,012 | 731,880 | 37.32% |
| ELL Program | 2,692,603 | 1,428,190 | 104,131 | 1,160,282 | 56.91% |
| ECIP Program | 2,550,201 | 1,109,314 | | 1,440,887 | 43.50% |
| ECIP Para(s) | 990,110 | 297,353 | | 692,757 | 30.03% |
| Psychological Services | 2,353,160 | 1,143,644 | | 1,209,516 | 48.60% |
| Paraprofessionals | 4,294,000 | 1,820,111 | | 2,473,889 | 42.39% |
| Related Services | 4,576,881 | 2,109,128 | | 2,467,753 | 46.08% |
| PASS Required Services | 11,373,114 | 3,970,838 | | 7,402,276 | 34.91% |
| OEC Central Office | 4,953,515 | 1,758,733 | 2,042,511 | 1,152,271 | 76.74% |
| EXCEPTIONAL CHILDREN | 52,411,137 | 23,176,719 | 2,149,654 | 27,084,764 | 48.32% |
| SPECIAL PROGRAMS | | | | | |
| Stivers Adjunct Staff | 578,331 | 293,730 | | 284,601 | 50.79% |
| Positive School Climate | 1,200,000 | 84,194 | | 1,115,806 | |
| Clericals/Bus Mgrs | 3,636,037 | 1,569,936 | | 2,066,101 | 43.18% |
| Health Services | 2,960 | 2,900 | | 60 | 97.97% |
| Career Tech | 4,380,023 | 2,340,710 | 237,794 | 1,801,519 | 58.87% |
| Special Programs: Athletics | 1,673,824 | 697,069 | 479,447 | 497,308 | 70.29% |
| Supplemental Athletic Contract | 1,178,888 | 556,973 | | 621,915 | 47.25% |
| SPECIAL PROGRAMS | 12,650,063 | 5,545,512 | 717,241 | 6,387,310 | 49.51% |
| CHIEF ACADEMIC | | | | | |
| Curriculum/Teach/Learn/Ed Tech | 6,462,011 | 2,605,775 | 432,482 | 3,423,754 | 47.02% |
| Chief of Schools | 1,102,832 | 505,370 | 208,200 | 389,262 | 64.70% |
| Office of Cultural Engagement | 1,000,000 | 66,548 | | 933,452 | 6.65% |
| Grants Mgmt | 186,076 | 41,296 | 2,304 | 142,476 | 23.43% |
| Academics | 956,224 | 445,082 | 4,807 | 506,335 | 47.05% |
| Accountability | 1,889,805 | 1,102,107 | 386,970 | 400,729 | 78.80% |
| Student Enrollment Ctr | 2,305,371 | 669,280 | 779,307 | 856,785 | 62.84% |
| CHIEF ACADEMIC | 13,902,321 | 5,435,458 | 1,814,070 | 6,652,793 | 52.15% |
| INSTRUCTION and SUPPORT | 151,234,322 | 71,537,169 | 4,902,174 | 74,794,979 | 50.54% |
| BUSINESS OPERATIONS | | | | | |
| Safety/Security | 2,784,713 | 1,269,957 | 531,635 | 983,121 | 64.70% |
| IT/Erate Support | 10,244,610 | 6,449,943 | 3,226,647 | 568,020 | 94.46% |
| Custodial Operations | 7,965,596 | 4,155,830 | 373,888 | 3,435,879 | 56.87% |
| Grounds/Shop | 1,614,312 | 565,491 | 209,810 | 839,011 | 48.03% |
| Facilities | 7,656,645 | 3,646,243 | 1,323,932 | 2,686,470 | 64.91% |
| Environmental Compliance | 629,383 | 136,742 | 84,878 | 407,763 | 35.21% |
| Distribution Center | 957,556 | 530,170 | 19,384 | 408,002 | 57.39% |
| Mail Center | 343,410 | 169,186 | 28,733 | 145,491 | 57.63% |
| Transportation | 17,594,790 | 7,485,039 | 2,464,076 | 7,645,674 | 56.55% |
| BUSINESS OPERATIONS | 49,791,015 | 24,408,601 | 8,262,983 | 17,119,431 | 65.62% |
| ADMINISTRATION AND SUPPORT | | | | | |
| Board Service Fund | 34,599 | 11,729 | 21,676 | 1,194 | 96.55% |
| Board Office/Member Pay | 270,000 | 74,915 | 143,000 | 52,085 | 80.71% |
| Superintendent's Office | 1,582,436 | 533,747 | 194,528 | 854,161 | 46.02% |
| Treasurer's Office | 3,628,173 | 1,426,182 | 206,075 | 1,995,915 | 44.99% |
| Advances Out | 6,200,000 | 5,563,553 | | 636,447 | 89.73% |
| Public Relations | 1,668,992 | 260,470 | 49,595 | 1,358,927 | 18.58% |
| DEA President | 125,045 | 74,141 | | 50,904 | 59.29% |
| Human Resources | 7,334,034 | 2,440,306 | 3,729,980 | 1,163,748 | 84.13% |
| Legal | 1,773,613 | 664,188 | 1,006,741 | 102,683 | 94.21% |
| ADMINISTRATION AND SUPPORT | 22,616,892 | 11,049,231 | 5,351,595 | 6,216,064 | 72.52% |
| FISCAL CHARGES | | | | | |
| Debt, Insurance and Taxes | 9,903,569 | 4,496,091 | 661,682 | 4,745,797 | 52.08% |
| Utilities | 3,537,082 | 1,998,020 | 1,530,101 | 8,961 | 99.75% |
| FISCAL CHARGES | 13,440,651 | 6,494,111 | 2,191,783 | 4,754,758 | 64.62% |
| CHARTER/VOUCHER/O.E. | | | | | |
| Charter/Voucher/Open Enroll | 747,620 | 92,898 | | 654,722 | 12.43% |
| CHARTER/VOUCHER/O.E. | 747,620 | 92,898 | | 654,722 | 12.43% |
| TOTAL GENERAL FUND | \$ 237,830,501 | \$ 113,582,010 | \$ 20,708,536 | \$ 103,539,956 | 56.46% |

| DAYTON PUBLIC SCHOOLS BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES ALL DISTRICT FUNDS YEAR TO DATE ACTUALS - AS OF JANUARY 31, 2022 | | | | | | | |
|---|-------------------------------------|--|----------------------------------|---------------------------------------|---|---------------------|--|
| FUND NUMBER | DESCRIPTION | BEGINNING CASH BALANCE 07/01/21 | YTD CASH RECEIPTS | YTD CASH DISBURSEMENTS | Current CASH BALANCE 1/31/22 | Encumbrances | Unreserved CASH BALANCE 1/31/22 |
| GENERAL FUND | | | | | | | |
| 001 | General Fund | \$107,981,019 | \$ 140,227,718 | \$ 113,582,010 | \$134,626,727 | \$20,708,535 | \$113,918,192 |
| DEBT SERVICE FUND | | | | | | | |
| 002 | Bond Retirement | 9,736,302 | 10,282,831 | 14,382,460 | 5,636,673 | | 5,636,673 |
| SPECIAL REVENUE FUNDS | | | | | | | |
| 018 | Principals Fund | 581,407 | 69,171 | 67,904 | 582,673 | 30,813 | 551,860 |
| 019 | Other Grant | 595,121 | 14,936 | 113,769 | 496,288 | 13,073 | 483,215 |
| 034 | Classroom Facilities Maintenance | 4,807,078 | 392,228 | 694,976 | 4,504,330 | 559,372 | 3,944,958 |
| 300 | District Managed Student Activity | 263,017 | 85,498 | 62,565 | 285,950 | 66,291 | 219,659 |
| 401 | Auxiliary Services NPSD | 961,614 | 875,495 | 1,153,915 | 683,195 | 411,576 | 271,618 |
| 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 | | 950 | (950) |
| 467 | Student Wellness | 2,784,878 | | 2,094,570 | 690,308 | 683,854 | 6,454 |
| 499 | Miscellaneous State Grants | 17,636 | | | 17,636 | | 17,636 |
| 507 | ESSERS | 6,339,094 | 15,648,469 | 23,918,301 | (1,930,738) | 9,920,639 | (11,851,377) |
| 509 | 21ST Century - 21st Century | 234,021 | 207,905 | 484,049 | (42,123) | 382,559 | (424,682) |
| 510 | Cares Relief Fund | | 87,407 | 87,407 | | | |
| 516 | IDEA Part B Special Education | 553,710 | 2,320,725 | 2,995,631 | (121,196) | 98,287 | (219,482) |
| 524 | Vocation Education CarlDPerkins | 148,413 | 376,023 | 507,664 | 16,773 | 210,750 | (193,977) |
| 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 | 50,591 | 83,986 | (3,751) | 28,389 | (32,141) |
| 572 | Title I Disadvantaged Children | 5,073,799 | 8,500,178 | 13,829,743 | (255,766) | 1,293,974 | (1,549,740) |
| 584 | Drug Free Schools - Title IV | | 211,353 | 244,420 | (33,067) | 241,299 | (274,366) |
| 587 | IDEA Preschool Handicapped | | 51,463 | 51,463 | | | |
| 590 | Improving Teacher Quality | 39,800 | 600,569 | 640,368 | | 100,828 | (100,828) |
| 599 | Miscellaneous Federal Grants | 174,085 | 2,188,815 | 359,060 | 2,003,841 | 2,000,030 | 3,811 |
| | Total Special Revenue Funds | 23,683,280 | 32,901,136 | 49,690,062 | 6,894,354 | 16,754,205 | (9,859,851) |
| CAPITAL PROJECT | | | | | | | |
| 003 | Permanent Improvement | 17,576,253 | 15,590,774 | 22,121,617 | 11,045,410 | 4,625,262 | 6,420,147 |
| ENTERPRISE FUNDS | | | | | | | |
| 006 | Food Service | 19,277,682 | 5,225,216 | 4,698,417 | 19,804,480 | 7,693,283 | 12,111,198 |
| 009 | Uniform School Supplies | 23,357 | | 957 | 22,400 | | 22,400 |
| 013 | Welcome Stadium | 269,078 | 14,048,613 | 1,276,162 | 13,041,529 | 1,320,425 | 11,721,104 |
| | Total Enterprise Funds | 19,570,116 | 19,273,829 | 5,975,536 | 32,868,409 | 9,013,707 | 23,854,702 |
| INTERNAL SERVICE | | | | | | | |
| 014 | Internal Services Rotary | 104,085 | 3,689 | 10,000 | 97,774 | | 97,774 |
| 021 | Intra District Services | 8,108 | | | 8,108 | 3,000 | 5,108 |
| 024 | Self Insured Employee Benefits | 19,450,216 | 14,799,169 | 13,732,293 | 20,517,093 | 44,201 | 20,472,892 |
| 027 | Worker's Comp Self Insured | 14,240,183 | 346,516 | 1,034,529 | 13,552,170 | 45,300 | 13,506,870 |
| | Total Internal Service | 33,802,592 | 15,149,373 | 14,776,821 | 34,175,146 | 92,501 | 34,082,645 |
| TRUST AND AGENCY FUNDS | | | | | | | |
| 022 | District Agency | 767,792 | 9,486,710 | 9,505,835 | 748,667 | | 748,667 |
| 200 | Student Managed Activity | 218,531 | 93,203 | 41,388 | 270,345 | 79,675 | 190,671 |
| | Total Trust and Agency Funds | 986,323 | 9,579,913 | 9,547,224 | 1,019,011 | 79,675 | 939,337 |
| PRIVATE-PURPOSE TRUST FUND | | | | | | | |
| 007 | Special Trust | 256,851 | 500 | 9,999 | 247,352 | 381 | 246,972 |
| TOTAL ALL FUNDS | | \$213,592,735 | \$243,006,074 | \$230,085,729 | \$226,513,081 | \$51,274,267 | \$175,238,814 |
| Note: All funds with negative cash balance should receive cash from the grantor in the following month to cover the deficit | | | | | | | |

DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of January 31, 2022

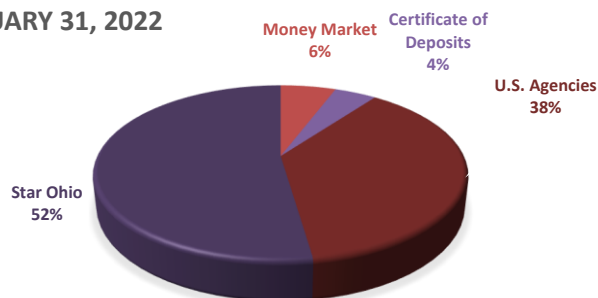
| FUND | DESCRIPTION | Appropriation | Expenditure | Encumbrance | Remaining Budget in FY2022 | Percent Expended |
|-----------------------------------|-------------------------------------|----------------------|----------------------|---------------------|-------------------------------|---------------------|
| OPERATING FUND | | | | | | |
| 001 | General Fund | \$237,830,501 | \$ 113,582,010 | \$20,708,535 | \$103,539,956 | 56.46% |
| 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 | 67,904 | 30,813 | 720,745 | 12.05% |
| 019 | Other Grant | 991,418 | 113,769 | 13,073 | 864,575 | 12.79% |
| 034 | Classroom Facilities Maintenance | 2,797,244 | 694,976 | 559,372 | 1,542,896 | 44.84% |
| 300 | District Managed Student Activity | 404,271 | 62,565 | 66,291 | 275,415 | 31.87% |
| 401 | Auxiliary Services NPSD | 3,672,170 | 1,153,915 | 411,576 | 2,106,679 | 42.63% |
| 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 | 950 | 3,686 | 32.56% |
| 467 | Student Wellness | 2,784,878 | 2,094,570 | 683,854 | 6,454 | 99.77% |
| 499 | Miscellaneous State Grants | 229,821 | | | 229,821 | |
| 507 | ESSERS | 144,183,353 | 23,918,301 | 9,920,639 | 110,344,414 | 23.47% |
| 509 | 21ST Century | 1,489,390 | 484,049 | 382,559 | 622,782 | 58.19% |
| 510 | Cares Relief Fund | 87,407 | 87,407 | | | 100.00% |
| 516 | IDEA PartB Special Education | 11,575,938 | 2,995,631 | 98,287 | 8,482,020 | 26.73% |
| 524 | Vocation Education CarlDPerkins | 1,543,836 | 507,664 | 210,750 | 825,422 | 46.53% |
| 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 | 83,986 | 28,389 | 728,400 | 13.37% |
| 572 | Title I Disadvantaged Children | 44,408,026 | 13,829,743 | 1,293,974 | 29,284,308 | 34.06% |
| 584 | Drug Free Schools | 1,800,000 | 244,420 | 241,299 | 1,314,281 | 26.98% |
| 587 | IDEA Preschool Handicapped | 169,927 | 51,463 | | 118,464 | 30.29% |
| 590 | Improving Teacher Quality | 2,689,128 | 640,368 | 100,828 | 1,947,931 | 27.56% |
| 599 | Miscellaneous Federal Grants | 2,556,180 | 359,060 | 2,000,030 | 197,090 | 92.29% |
| | Special Revenue Funds | 228,295,026 | 49,690,062 | 16,754,205 | 161,850,760 | 29.10% |
| CAPITAL PROJECTS | | | | | | |
| 003 | Permanent Improvement | 34,380,784 | 22,121,617 | 4,625,262 | 7,633,904 | 77.80% |
| ENTERPRISE FUNDS | | | | | | |
| 006 | Food Service | 14,669,835 | 4,698,417 | 7,693,283 | 2,278,135 | 84.47% |
| 009 | Uniform School Supplies | 26,000 | 957 | | 25,043 | 3.68% |
| 013 | Welcome Stadium | 14,520,160 | 1,276,162 | 1,320,425 | 11,923,573 | 17.88% |
| | Total Enterprise Funds | 29,215,995 | 5,975,536 | 9,013,707 | 14,226,752 | 51.30% |
| 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 | 13,732,293 | 44,201 | 13,745,059 | 50.06% |
| 027 | Worker's Comp Self Insured | 3,512,055 | 1,034,529 | 45,300 | 2,432,226 | 30.75% |
| | Total Internal Service | 31,151,716 | 14,776,821 | 92,501 | 16,282,394 | 47.73% |
| TRUST AND AGENCY FUNDS | | | | | | |
| 022 | District Agency | 16,355,000 | 9,505,835 | | 6,849,165 | 58.12% |
| 200 | Student Managed Activity | 390,362 | 41,388 | 79,675 | 269,299 | 31.01% |
| | Total Trust and Agency Funds | 16,745,362 | 9,547,224 | 79,675 | 7,118,463 | 57.49% |
| PRIVATE-PURPOSE TRUST FUND | | | | | | |
| 007 | Special Trust | 307,885 | 9,999 | 381 | 297,505 | 3.37% |
| TOTAL ALL FUNDS | | \$595,077,268 | \$230,085,729 | \$51,274,269 | \$313,717,273 | 47.28% |

DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT

| | January 31, 2022 | December 31, 2021 | January 31, 2021 | Change from Previous Year |
|---|------------------|-------------------|------------------|---------------------------|
| Total Par Value | \$192,473,621.52 | \$192,403,924.14 | \$159,562,116.50 | \$32,911,505.02 |
| Total Adjusted Cost | \$192,029,670.19 | \$192,002,092.81 | \$159,025,443.87 | \$33,004,226.32 |
| Total Market Value | \$190,337,825.65 | \$191,091,350.88 | \$159,158,652.54 | \$31,179,173.11 |
| Unrealized Gain or (Loss) | (\$1,691,844.54) | (\$910,741.93) | \$133,208.67 | (\$1,825,053.21) |
| Weighted Average Yield | 0.27% | 0.26% | 0.242% | 0.028% |
| Fifth Third Bank Yield | 0.46% | 0.44% | 0.478% | -0.022% |
| Star Ohio Yield | 0.10% | 0.09% | 0.090% | 0.010% |
| Weighted Average Remaining Life (Days) | 458 | 458 | 332 | 126 |
| Interest Earnings Actual - Year to Date | \$30,285.71 | \$436,088.02 | \$26,918.97 | \$3,366.74 |

| Investment Holdings | January 31, 2022 | December 31, 2021 | January 31, 2021 | Change from Previous Year |
|-------------------------|------------------|-------------------|------------------|---------------------------|
| Money Market | \$10,951,982.84 | \$13,891,082.84 | \$12,015,841.56 | (\$1,063,858.72) |
| Certificate of Deposits | \$8,343,009.89 | \$8,389,607.77 | \$11,315,788.68 | (\$2,972,778.79) |
| U.S. Agencies | \$71,475,194.24 | \$69,251,818.97 | \$38,928,057.36 | \$32,547,136.88 |
| Star Ohio | \$99,567,638.68 | \$99,558,841.30 | \$96,898,964.94 | \$2,668,673.74 |
| | \$190,337,825.65 | \$191,091,350.88 | \$159,158,652.54 | \$31,179,173.11 |

JANUARY 31, 2022



DECEMBER 31, 2021



JANUARY 31, 2021



**DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
AS OF JANUARY 31, 2022**

| <u>Bank/Purpose</u> | <u>Statement Date</u> | <u>Ending Balance</u> |
|-----------------------------|-----------------------|-----------------------|
| Operating | | |
| Key Bank | 1/31/2022 | 36,214,460 |
| Investments | | |
| Star Ohio | 1/31/2022 | 99,567,639 |
| Fifth Third Securities | 1/31/2022 | 92,462,032 |
| Total Per Bank | | <u>228,244,130</u> |
| Cash Balance Per Book | | 226,513,081 |
| Key Bank Outstanding Checks | | 1,800,806 |
| January interest | | 30,440 |
| Other Reconciling Items | | (8,045) |
| Liability Accounts | | <u>(92,151)</u> |
| Total Per Book | | <u>228,244,130</u> |