



# **Monthly Financial Reports**

## **NOVEMBER 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, 2022 - June 30, 2023  
submitted for your review and consideration:

**Hiwot Abraha**  
**Treasurer/CFO**

# DAYTON PUBLIC SCHOOLS

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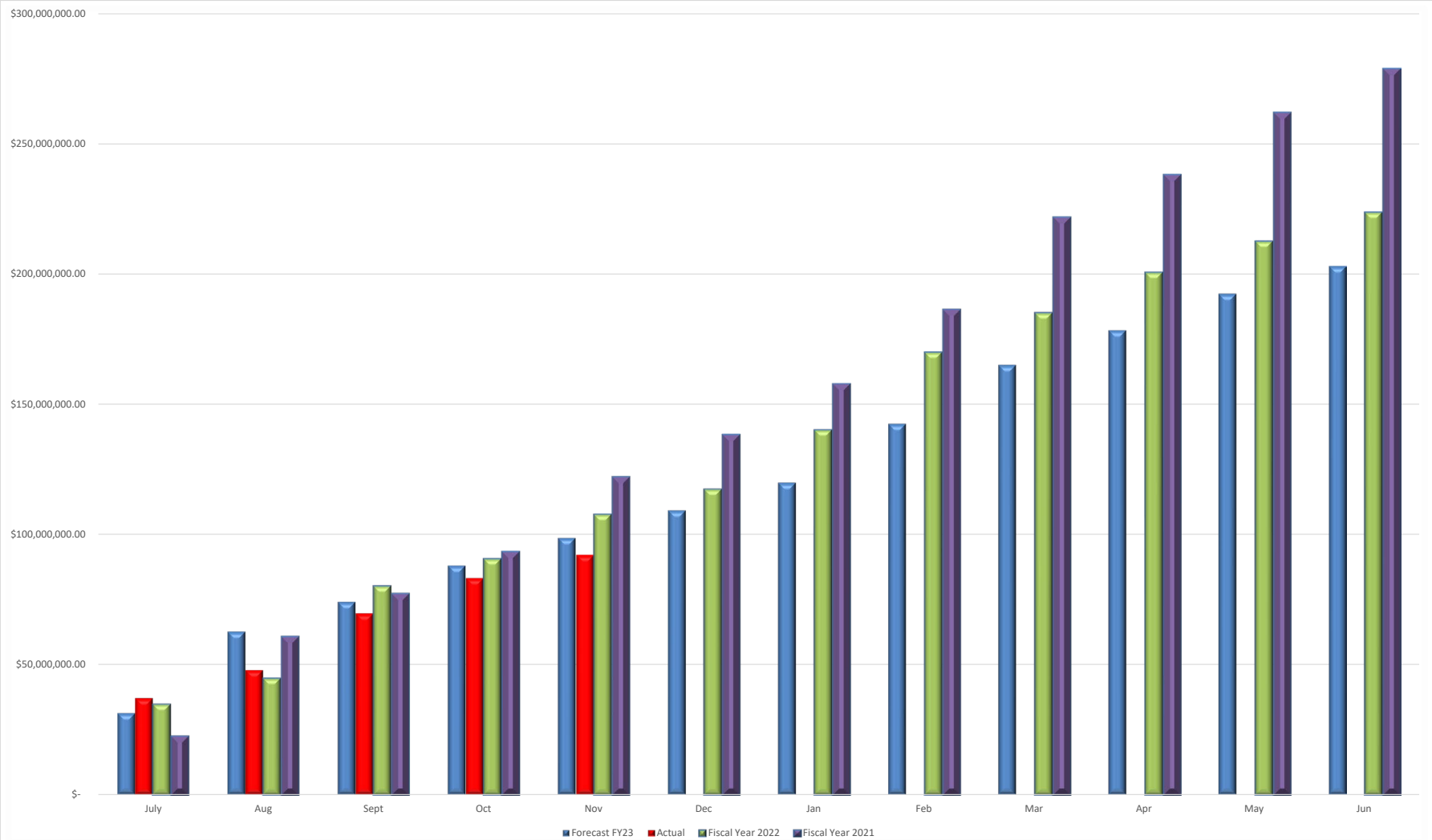
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**DAYTON PUBLIC SCHOOLS  
GENERAL FUND REVENUES  
FORECAST AND ACTUAL COMPARISON REPORT FOR NOVEMBER-2022**

**Revenues**

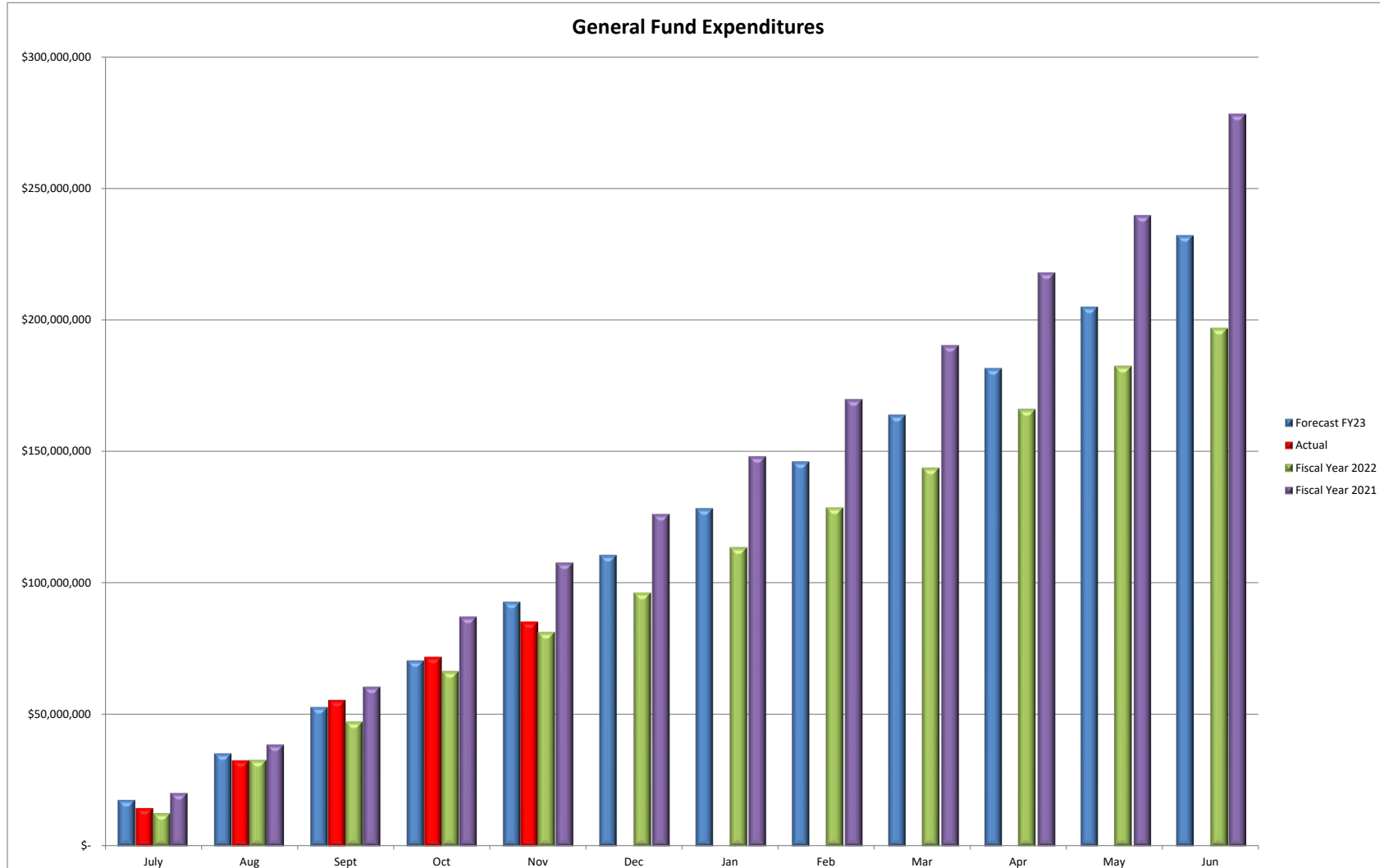
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	31,360,005	62,592,009	74,007,203	87,977,401	98,587,869	109,198,336	119,808,803	142,410,721	165,010,788	178,366,057	192,336,256	202,946,723
Actual	37,015,289	47,779,317	69,463,954	83,051,960	91,927,388							
Fiscal Year 2022	35,085,416	45,030,763	80,420,415	90,822,155	107,896,244	117,501,947	140,227,718	169,972,985	185,008,815	200,529,818	212,496,447	223,537,709
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



**DAYTON PUBLIC SCHOOLS  
GENERAL FUND EXPENDITURES  
FORECAST AND ACTUAL COMPARISON REPORT FOR NOVEMBER-2022**

**Expenditures**

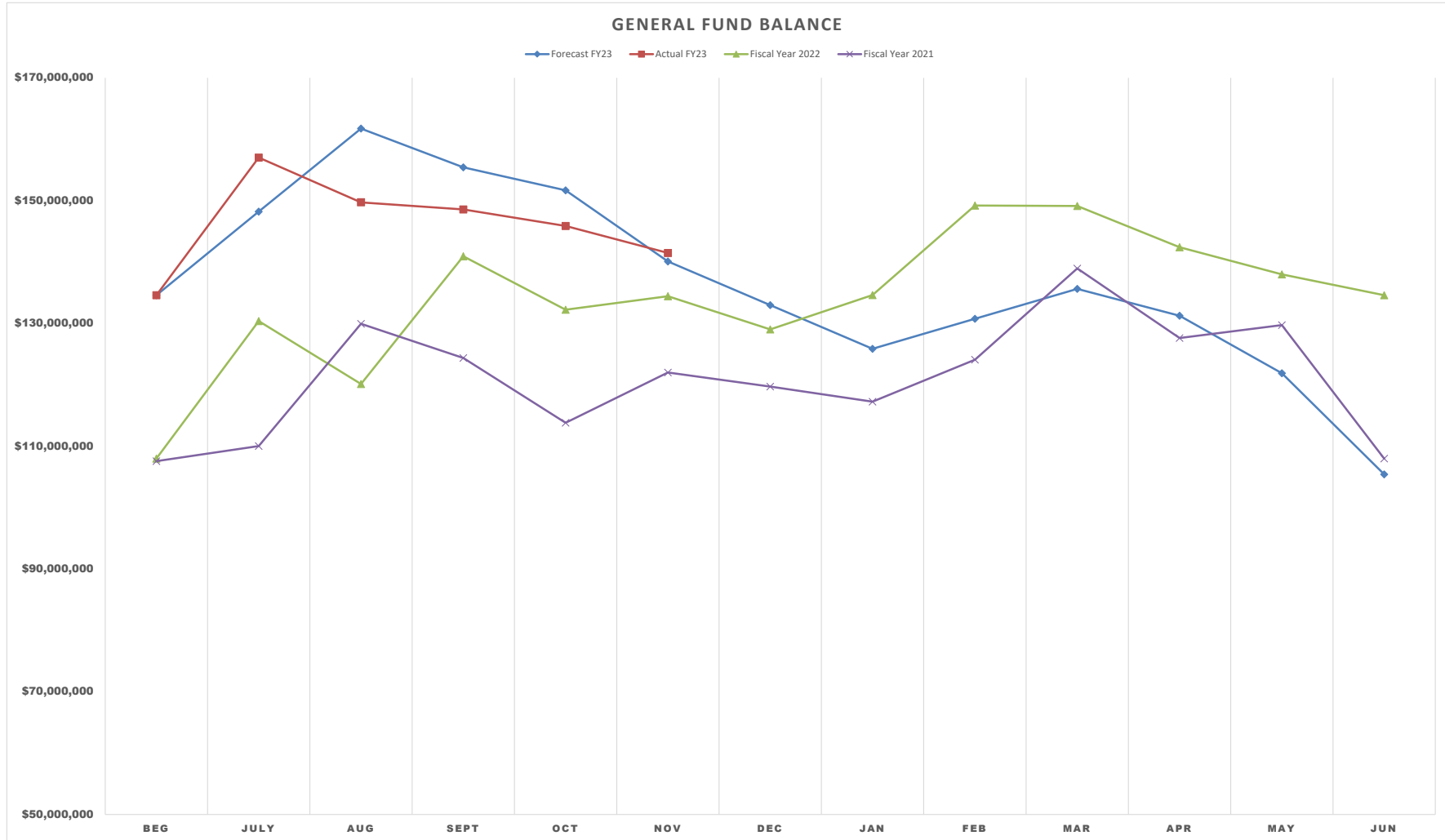
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	17,126,739	34,253,477	51,380,216	68,506,955	89,904,276	107,031,014	124,157,753	141,284,492	158,411,231	175,537,969	198,075,757	221,101,519
Actual	14,588,712	32,651,571	55,475,818	71,763,220	85,034,500							
Fiscal Year 2022	20,399,360	38,866,610	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 2021	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 NOVEMBER-2022**

**Fund Balance**

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	134,587,582	148,223,752	161,731,922	155,423,281	151,669,645	140,095,598	132,982,231	125,868,864	130,746,947	135,623,179	131,254,614	121,876,216	105,417,949
Actual FY22	134,587,582	157,014,159	149,715,327	148,575,716	145,876,320	141,480,469							
Fiscal Year 2022	107,981,020	130,383,627	120,116,443	140,926,350	132,219,608	134,425,193	129,022,990	134,626,728	149,198,591	149,120,038	142,415,324	137,991,252	134,587,582
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



**DAYTON PUBLIC SCHOOLS**  
**General Fund (001)**  
**Comparison of November 2021 to November 2022**

	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	<b>\$107,981,019</b>	<b>\$134,587,581</b>	<b>\$26,606,562</b>	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	27,721,398	26,923,389	(798,009)	
Tangible Personal Property Tax	4,106,542	4,579,061	472,519	
Payments in Lieu of Taxes	37,500	144,298	106,798	
<b>Total Property Taxes</b>	<b>\$31,865,440</b>	<b>\$31,646,748</b>	<b>(\$218,692)</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	46,903,267	51,320,101	4,416,834	
Restricted Grants-in-Aid	6,726,144	6,371,581	(354,563)	
<b>Total State Funding</b>	<b>\$53,629,411</b>	<b>\$57,691,682</b>	<b>\$4,062,271</b>	(2)
<b>Other Financing Sources</b>				
Advances In	20,899,539	6,325	(20,893,214)	(3)
Other Revenues	1,501,853	2,582,632	1,080,779	
	<b>\$22,401,392</b>	<b>\$2,588,957</b>	<b>(\$19,812,435)</b>	
<b>TOTAL REVENUE</b>	<b>\$107,896,243</b>	<b>\$91,927,388</b>	<b>(\$15,968,855)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	41,030,954	42,118,375	1,087,421	
Employees' Retirement/Insurance Benefits	14,363,660	14,801,929	438,269	
<b>Total Salaries and Benefits</b>	<b>\$55,394,614</b>	<b>\$56,920,304</b>	<b>1,525,690</b>	(4)
<b>Purchased Services</b>				
Lease Payments	227,650	211,943	(15,707)	
Voucher Schools/Tuition Adjustments	90,853	35,798	(55,055)	
Purchased Services - Other	13,281,579	17,016,275	3,734,696	(5)
<b>Total Purchased Services</b>	<b>13,600,082</b>	<b>17,264,016</b>	<b>3,663,934</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	4,156,584	4,787,667	631,083	
Capital Outlay	1,766,475	2,023,651	257,176	
Advances Out	3,563,553		(3,563,553)	(6)
Other Objects	2,970,762	4,038,862	1,068,100	(7)
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$12,457,374</b>	<b>\$10,850,180</b>	<b>(\$1,607,194)</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$81,452,069</b>	<b>\$85,034,500</b>	<b>\$3,582,430</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>26,444,174</b>	<b>6,892,888</b>	<b>(19,551,286)</b>	
<b>Ending Cash Balance</b>	<b>\$134,425,193</b>	<b>\$141,480,468</b>	<b>\$7,055,276</b>	
Outstanding Encumbrance	24,016,226	23,620,006	(396,220)	
<b>Unreserved Cash Balance</b>	<b>\$110,408,967</b>	<b>\$117,860,462</b>	<b>\$7,451,496</b>	

EXPLANATIONS OF SIGNIFICANT VARIANCES  
COMPARING FISCAL YEAR 2021 ACTUALS TO FISCAL YEAR 2022 ACTUALS  
For the Month Ending November 30, 2022

**Note 1: Total Property Taxes**

Total Property Tax decreased by \$218,692 due to decrease in property tax collections for the August settlement.

**Note 2: Unrestricted Grants-in-Aid & Restricted Grants-in-Aid**

Unrestricted Grants-in-Aid increased by \$4.4M due to increase in state foundation. State Foundation also includes Student Wellness funds that were reported in a separate fund during 2022.

Restricted Grants-in-Aid decreased \$354,563 primarily due to decrease in poverty based assistance funding from the State.

**Note 3: Advances In**

Advances In decreased by \$20.9M due to the district not advancing money from the general fund to grant funds at end of FY'22.

**Note 4: Salaries and Benefits**

Salaries and Benefits increased by \$1.1M due to a combination of salary increases and additional employees charging to the General Fund. There are additional 48 teachers in General Fund for 2023.

**Note 5: Purchased Services - Other**

Purchased Services increased by \$3.7M due to increase in payments to Hewlett-Packard for \$786K, Powerschool for \$518K, Dayton RTA for \$318K, 547K to Montgomery County Juvenile Court, and other technology related services.

**Note 6: Advances Out**

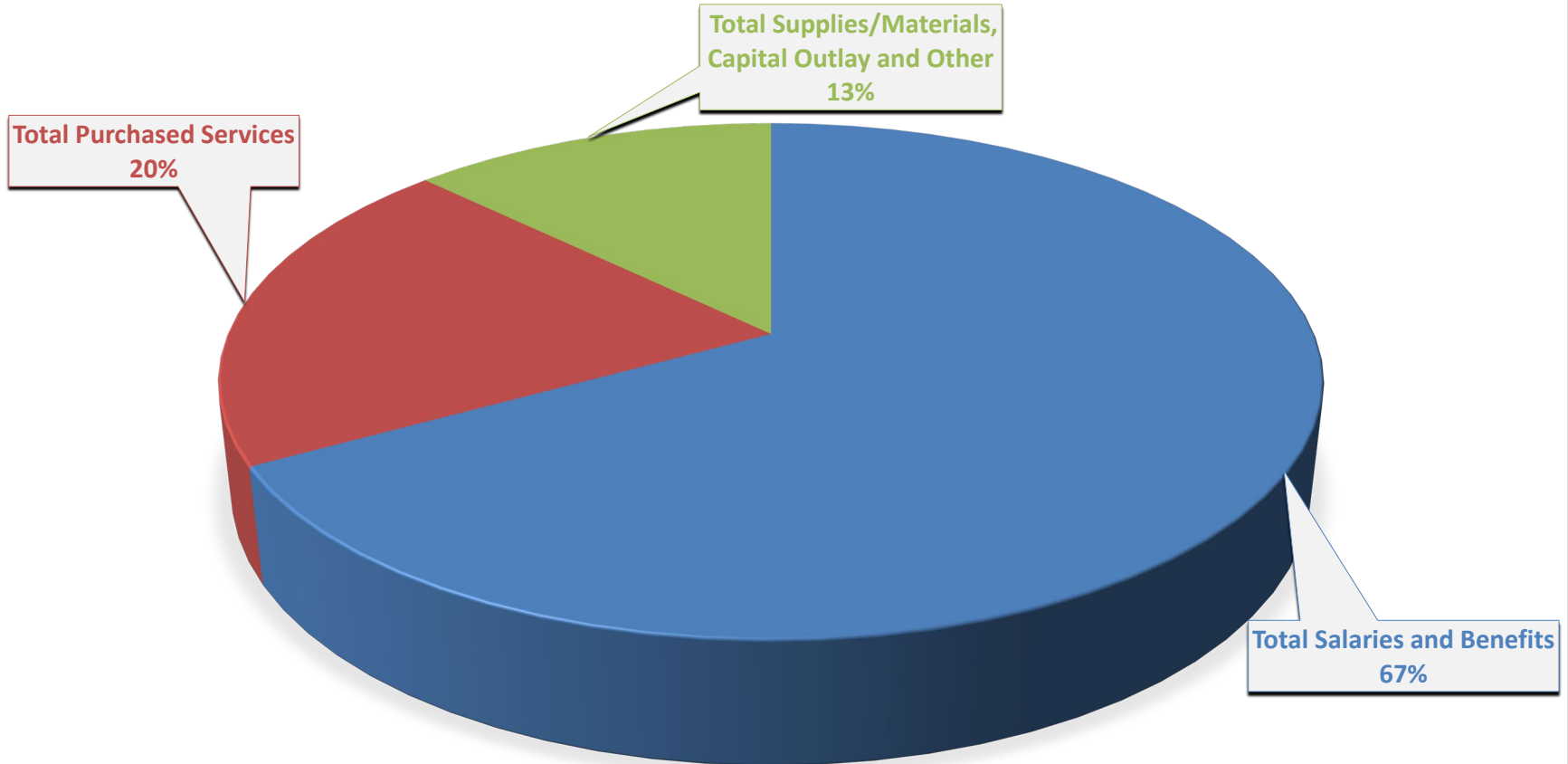
Advances Out decreased by \$3.6M as the District advanced money to the Permanent improvement fund during FY 2022. No such advances have been made during FY'2023.

**Note 7: Other Objects**

Other objects increased by \$1.1 million due to permanent transfer made to the Permanent Improvement fund for FY'23 loan repayments and increased property tax collection fees.



## PERCENTAGE OF GENERAL FUND SPENDING



**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of November 30, 2022**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	8,978,174	3,746,168		5,232,006	41.73%
Teachers	56,927,675	21,495,300		35,432,375	37.76%
School Nurses	3,042,985	1,127,927		1,915,058	37.07%
School Counselors	1,829,437	678,293		1,151,144	37.08%
Library Media Spec	880,600	337,402		543,198	38.32%
Extra Duty Pay	815,150	26,100		789,050	3.20%
Supplies/Materials	1,293,087	570,071	232,146	490,870	62.04%
<b>REGULAR INSTRUCTION</b>	<b>73,767,108</b>	<b>27,981,261</b>	<b>232,146</b>	<b>45,553,700</b>	<b>38.25%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	17,460,000	6,364,639		11,095,361	36.45%
Gifted Teachers	901,572	327,767	1,535	572,270	36.53%
ELL Program	3,497,530	1,135,548	94,261	2,267,721	35.16%
ECIP Program	2,445,902	768,141		1,677,761	31.41%
ECIP Para(s)	1,011,954	207,449		804,505	20.50%
Psychological Services	2,448,542	633,991	56,138	1,758,413	28.19%
Paraprofessionals	4,326,000	1,078,940		3,247,060	24.94%
Related Services	4,563,458	1,570,223		2,993,235	34.41%
PASS Required Services	10,120,000	2,450,345		7,669,655	24.21%
OEC Central Office	5,700,274	2,120,179	2,461,304	1,118,791	80.37%
<b>EXCEPTIONAL CHILDREN</b>	<b>52,475,231</b>	<b>16,657,222</b>	<b>2,613,238</b>	<b>33,204,771</b>	<b>36.72%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	625,950	201,700		424,250	32.22%
Positive School Climate	1,323,086	356,868	18,916	947,302	
Clericals/Bus Mgrs	3,778,940	1,323,849		2,455,091	35.03%
Career Tech	5,385,883	1,925,082	91,409	3,369,392	37.44%
Special Programs: Athletics	1,841,278	960,609	242,051	638,618	65.32%
Supplemental Athletic Contract	1,374,225	208,578		1,165,647	15.18%
<b>SPECIAL PROGRAMS</b>	<b>14,329,362</b>	<b>4,976,686</b>	<b>352,376</b>	<b>9,000,300</b>	<b>37.19%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,160,024	2,601,699	366,383	4,191,942	41.45%
Chief of Schools	1,270,623	379,406	476,125	415,092	67.33%
Office of Cultural Engagement	989,909	292,651		697,258	29.56%
Grants Mgmt	96,032	25,380	1,899	68,753	28.41%
Academics	838,691	254,033	14,816	569,842	32.06%
Accountability	1,894,598	819,080	275,253	800,266	57.76%
Student Services	347,788	110,399	3,465	233,925	32.74%
Student Enrollment Ctr	3,201,043	1,044,688	948,737	1,207,619	62.27%
<b>CHIEF ACADEMIC</b>	<b>15,798,709</b>	<b>5,527,336</b>	<b>2,086,678</b>	<b>8,184,696</b>	<b>48.19%</b>
<b>INSTRUCTION and SUPPORT</b>					
	<b>156,370,411</b>	<b>55,142,505</b>	<b>5,284,437</b>	<b>95,943,470</b>	<b>38.64%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	1,643,457	720,876	481,592	440,989	73.17%
IT/Erate Support	13,476,936	5,466,057	6,618,713	1,392,166	89.67%
Custodial Operations	8,852,810	3,286,024	162,211	5,404,576	38.95%
Grounds/Shop	2,559,686	560,691	231,857	1,767,138	30.96%
Facilities	7,761,306	2,238,991	909,956	4,612,359	40.57%
Environmental Compliance	749,519	294,441	143,952	311,126	58.49%
Distribution Center	991,344	434,275	15,513	541,556	45.37%
Mail Center	413,650	164,166	29,946	219,538	46.93%
Transportation	16,540,847	5,135,416	3,092,878	8,312,552	49.75%
<b>BUSINESS OPERATIONS</b>	<b>52,989,555</b>	<b>18,300,937</b>	<b>11,686,618</b>	<b>23,002,000</b>	<b>56.59%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	33,610	6,792	22,325	4,493	86.63%
Board Office/Member Pay	409,747	177,713	25,453	206,581	49.58%
Superintendent's Office	1,074,501	350,786	224,185	499,530	53.51%
Treasurer's Office	6,032,971	2,696,573	241,763	3,094,634	48.70%
Advances Out	3,491,157			3,491,157	
Public Relations	943,237	216,119	73,277	653,841	30.68%
DEA President	107,978	32,205		75,773	29.83%
Human Resources	9,119,043	2,059,210	3,204,986	3,854,847	57.73%
Legal	1,910,560	662,180	89,278	1,159,101	39.33%
<b>ADMINISTRATION AND SUPPORT</b>	<b>23,122,804</b>	<b>6,201,578</b>	<b>3,881,267</b>	<b>13,039,957</b>	<b>43.61%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	10,552,360	3,792,810	672,159	6,087,392	42.31%
Utilities	3,902,366	1,596,666	2,095,524	210,176	94.61%
<b>FISCAL CHARGES</b>	<b>14,454,726</b>	<b>5,389,476</b>	<b>2,767,683</b>	<b>6,297,568</b>	<b>56.43%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 246,937,495</b>	<b>\$ 85,034,496</b>	<b>\$ 23,620,006</b>	<b>\$ 138,282,995</b>	<b>44.00%</b>

<b>DAYTON PUBLIC SCHOOLS</b> <b>BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES</b> <b>ALL DISTRICT FUNDS</b> <b>YEAR TO DATE ACTUALS - AS OF NOVEMBER 30, 2022</b>							
<b>FUND NUMBER</b>	<b>DESCRIPTION</b>	<b>BEGINNING CASH BALANCE July 1, 2022</b>	<b>YTD CASH RECEIPTS</b>	<b>YTD CASH DISBURSEMENTS</b>	<b>Current CASH BALANCE September 30, 2022</b>	<b>Encumbrances</b>	<b>Unreserved CASH BALANCE September 30, 2022</b>
<b>GENERAL FUND</b>							
001	General Fund	\$134,587,581	\$ 91,927,388	\$ 85,034,500	\$141,480,469	\$23,620,006	\$117,860,464
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	12,856,270	10,279,321	14,837,594	8,297,998		8,297,998
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	567,760	78,755	69,164	577,350	70,304	507,046
019	Other Grant	581,451	9,852	15,741	575,561	2,565	572,996
034	Classroom Facilities Maintenance	5,065,528	326,632	730,134	4,662,025	1,156,146	3,505,880
300	District Managed Student Activity	239,520	112,507	101,794	250,233	24,702	225,531
401	Auxiliary Services NPSD	1,000,416	1,420,357	1,224,384	1,196,388	206,075	990,314
439	Public School Preschool	(67,600)	68,081	150,081	(149,600)	562,400	(712,000)
451	Data Communication for Schools		23,400		23,400		23,400
467	Student Wellness	434,473		236,366	198,106	1,763	196,343
499	Miscellaneous State Grants	17,636			17,636		17,636
507	ESSERS	(236,521)	8,786,427	10,450,736	(1,900,830)	24,418,633	(26,319,462)
509	21ST Century - 21st Century		220,910	264,772	(43,862)	501,722	(545,584)
516	IDEA Part B Special Education	(92,793)	1,032,300	1,502,518	(563,011)	705,651	(1,268,661)
524	Vocation Education CarlDPerkins	(12,126)	180,871	176,809	(8,063)	109,048	(117,111)
536	Title I School Improvement A					11,800	(11,800)
537	Title I School Improvement G		141,354	141,354			
551	Title III Limit English Proficiency	1,110	399,075	531,834	(131,649)	20,783	(152,433)
572	Title I Disadvantaged Children	(438,638)	5,636,355	6,083,112	(885,395)	1,412,248	(2,297,643)
584	Drug Free Schools - Title IV	(4,069)	175,484	209,278	(37,864)	192,034	(229,898)
587	IDEA Preschool Handicapped	(5,677)	32,717	31,226	(4,186)		(4,186)
590	Improving Teacher Quality	(21,538)	359,969	410,574	(72,143)	118,256	(190,400)
599	Miscellaneous Federal Grants	858,808	713,577	1,187,850	384,537	616,529	(231,992)
	<b>Total Special Revenue Funds</b>	<b>7,887,740</b>	<b>19,718,621</b>	<b>23,517,729</b>	<b>4,088,633</b>	<b>30,130,659</b>	<b>(26,042,026)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	8,795,572	1,884,045	4,870,388	5,809,230	3,341,635	2,467,595
<b>ENTERPRISE FUNDS</b>							
006	Food Service	20,939,092	3,386,270	3,702,622	20,622,740	4,120,044	16,502,696
009	Uniform School Supplies	22,292		720	21,572	1,579	19,993
013	Welcome Stadium	12,357,377	54,073	3,127,218	9,284,232	9,240,306	43,926
	<b>Total Enterprise Funds</b>	<b>33,318,761</b>	<b>3,440,343</b>	<b>6,830,561</b>	<b>29,928,543</b>	<b>13,361,928</b>	<b>16,566,615</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	101,748	4,153	10,000	95,901		95,901
021	Intra District Services	5,892		2,784	3,108		3,108
024	Self Insured Employee Benefits	21,751,678	11,058,013	11,208,063	21,601,629	25,118	21,576,511
027	Worker's Comp Self Insured	13,488,426	604,250	26,820	14,065,856	75,170	13,990,686
	<b>Total Internal Service</b>	<b>35,347,743</b>	<b>11,666,415</b>	<b>11,247,667</b>	<b>35,766,493</b>	<b>100,288</b>	<b>35,666,205</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	1,203,910	6,969,523	6,943,699	1,229,734		1,229,734
200	Student Managed Activity	221,973	38,031	23,925	236,079	21,120	214,959
	<b>Total Trust and Agency Funds</b>	<b>1,425,884</b>	<b>7,007,554</b>	<b>6,967,624</b>	<b>1,465,812</b>	<b>21,120</b>	<b>1,444,693</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	247,652			247,652	90	247,563
<b>TOTAL ALL FUNDS</b>		<b>\$234,467,202</b>	<b>\$145,923,688</b>	<b>\$153,306,062</b>	<b>\$227,084,829</b>	<b>\$70,575,725</b>	<b>\$156,509,103</b>

**Note:** All funds with negative cash balance should receive cash from the grantor in the following month to cover the deficit

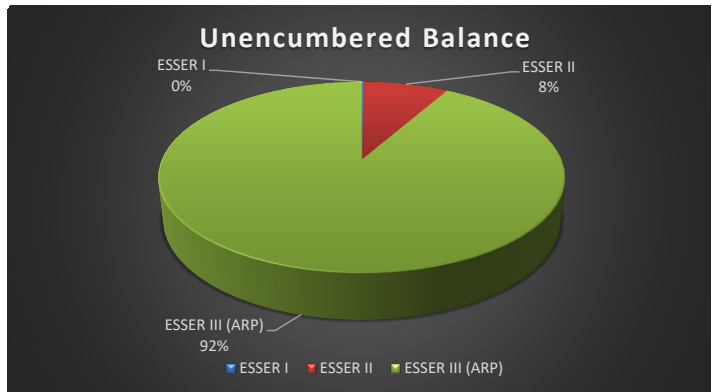
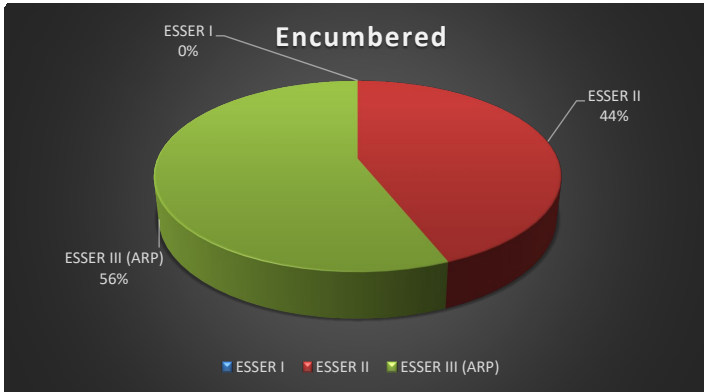
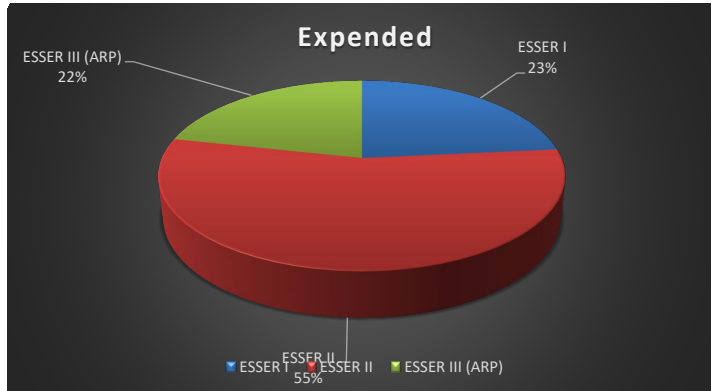
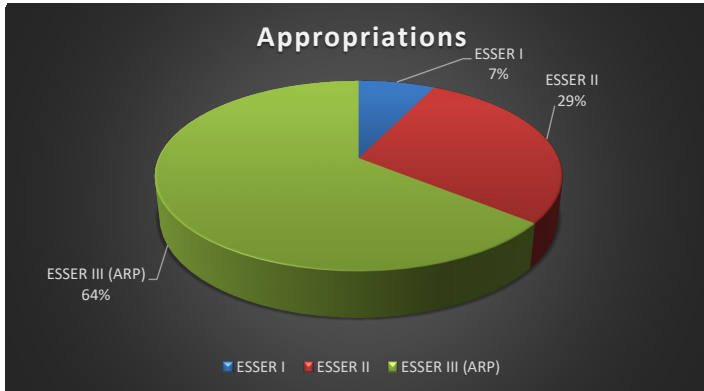
# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of November 30, 2022

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2022	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$246,937,495	\$ 85,034,500	\$23,620,006	\$138,282,990	44.00%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	17,180,050	14,837,594		2,342,456	86.37%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	848,213	69,164	70,304	708,744	16.44%
019	Other Grant	953,192	15,741	2,565	934,886	1.92%
034	Classroom Facilities Maintenance	4,999,395	730,134	1,156,146	3,113,115	37.73%
300	District Managed Student Activity	604,226	101,794	24,702	477,730	20.94%
401	Auxiliary Services NPSD	3,437,112	1,224,384	206,075	2,006,653	41.62%
439	Public School Preschool	1,183,919	150,081	562,400	471,440	60.18%
451	Data Communication for Schools	46,800			46,800	
461	High Schools That Work	10,000			10,001	
467	Student Wellness	434,473	236,366	1,763	196,343	54.81%
499	Miscellaneous State Grants	200,000			200,000	
507	ESSERS	118,057,316	10,450,736	24,418,633	83,187,948	29.54%
509	21ST Century	1,366,980	264,772	501,722	600,486	56.07%
516	IDEA PartB Special Education	9,470,112	1,502,518	705,651	7,261,943	23.32%
524	Vocation Education CarlDPerkins	1,432,703	176,809	109,048	1,146,846	19.95%
536	Title I School Improvement A	2,243,288		11,800	2,231,489	0.53%
537	Title I School Improvement G	508,757	141,354		367,403	27.78%
551	Title III Limit English Proficiency	1,502,527	531,834	20,783	949,909	36.78%
572	Title I Disadvantaged Children	40,006,686	6,083,112	1,412,248	32,511,325	18.74%
584	Drug Free Schools	2,284,802	209,278	192,034	1,883,489	17.56%
587	IDEA Preschool Handicapped	169,927	31,226		138,701	18.38%
590	Improving Teacher Quality	2,691,317	410,574	118,256	2,162,486	19.65%
599	Miscellaneous Federal Grants	3,157,376	1,187,850	616,529	1,352,998	57.15%
	<b>Special Revenue Funds</b>	<b>195,609,123</b>	<b>23,517,729</b>	<b>30,130,659</b>	<b>141,960,736</b>	<b>27.43%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	10,928,874	4,870,388	3,341,635	2,716,851	75.14%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	18,411,009	3,702,622	4,120,044	10,588,343	42.49%
009	Uniform School Supplies	30,000	720	1,579	27,701	7.66%
013	Welcome Stadium	12,631,357	3,127,218	9,240,306	263,834	97.91%
	<b>Total Enterprise Funds</b>	<b>31,072,367</b>	<b>6,830,561</b>	<b>13,361,928</b>	<b>10,879,878</b>	<b>64.99%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	110,000	10,000		100,000	9.09%
021	Intra District Services	5,892	2,784		3,108	47.25%
024	Self Insured Employee Benefits	30,021,275	11,208,063	25,118	18,788,095	37.42%
027	Worker's Comp Self Insured	4,016,935	26,820	75,170	3,914,945	2.54%
	<b>Total Internal Service</b>	<b>34,154,102</b>	<b>11,247,667</b>	<b>100,288</b>	<b>22,806,147</b>	<b>33.23%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,360,000	6,943,699		9,416,301	42.44%
200	Student Managed Activity	384,732	23,925	21,120	339,687	11.71%
	<b>Total Trust and Agency Funds</b>	<b>16,744,732</b>	<b>6,967,624</b>	<b>21,120</b>	<b>9,755,988</b>	<b>41.74%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	300,090		90	300,000	0.03%
<b>TOTAL ALL FUNDS</b>		<b>\$552,926,833</b>	<b>\$153,306,062</b>	<b>\$70,575,727</b>	<b>\$329,045,047</b>	<b>40.49%</b>

**DAYTON PUBLIC SCHOOLS**  
**ESSER STATUS REPORT**  
**NOVEMBER 30, 2022**

	<u>Appropriations</u>	<u>Expended</u>	<u>Encumbered</u>	<u>Unencumbered Balance</u>
ESSER I	10,238,996.06	10,108,334.75	-	130,661.31
ESSER II	40,342,426.00	23,676,679.85	10,711,007.52	5,954,738.63
ESSER III (ARP)	90,667,711.71	9,288,610.77	13,696,608.89	67,682,492.05
<b>Total</b>	<b>141,249,133.77</b>	<b>43,073,625.37</b>	<b>24,407,616.41</b>	<b>73,767,891.99</b>

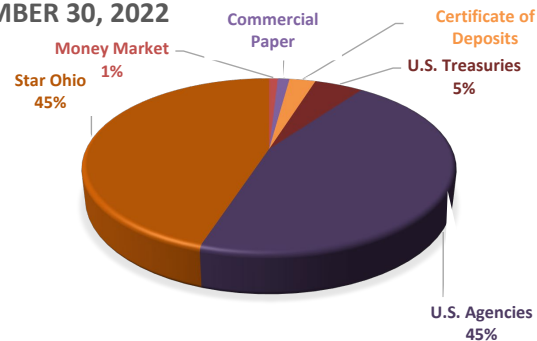


**DAYTON PUBLIC SCHOOLS**  
**MONTHLY FINANCIAL REPORT**  
**INVESTMENT PORTFOLIO STATUS REPORT**

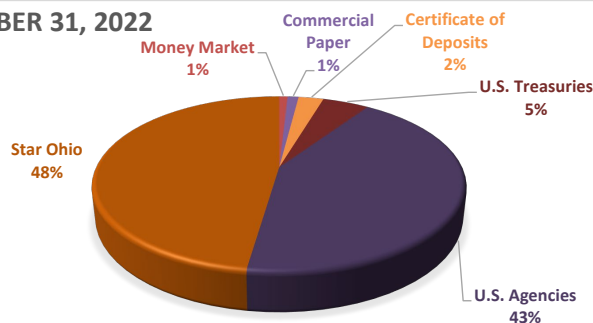
	November 30, 2022	October 31, 2022	November 30, 2021	Change from Previous Year
Total Par Value	\$209,960,994.41	\$219,635,498.84	\$192,347,321.67	\$17,613,672.74
Total Adjusted Cost	\$208,778,488.44	\$218,450,285.68	\$191,945,490.34	\$16,832,998.10
Total Market Value	\$202,111,564.96	\$211,026,865.60	\$191,170,582.33	\$10,940,982.63
Weighted Average Yield	2.32%	1.83%	0.276%	2.049%
Fifth Third Bank Yield	0.81%	0.79%	0.478%	0.330%
Star Ohio Yield	3.70%	2.54%	0.09%	3.610%
Meeder Investment Yield	2.56%	2.52%		2.555%
Weighted Average Remaining Life (Days)	382	376	472	-89
Interest Earnings Actual - Year to Date	\$1,846,767.60	\$1,516,354.36	\$379,485.55	\$1,467,282.05

Investment Holdings	November 30, 2022	October 31, 2022	November 30, 2021	Change from Previous Year
Money Market	\$1,867,707.24	\$1,848,937.71	\$12,347,775.21	(\$10,480,067.97)
Commercial Paper	\$2,435,285.00	\$2,423,843.00		\$2,435,285.00
Certificate of Deposits	\$5,506,215.14	\$5,504,651.22	\$9,893,600.15	(\$4,387,385.01)
U.S. Treasuries	\$10,279,838.50	\$10,256,378.55		\$10,279,838.50
U.S. Agencies	\$91,144,231.91	\$90,396,493.99	\$69,377,660.51	\$21,766,571.40
Star Ohio	\$90,878,287.17	\$100,596,561.13	\$99,551,546.46	(\$8,673,259.29)
	\$202,111,564.96	\$211,026,865.60	\$191,170,582.33	\$10,940,982.63

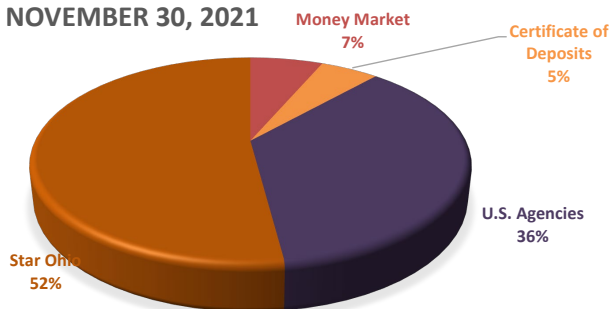
**NOVEMBER 30, 2022**



**OCTOBER 31, 2022**



**NOVEMBER 30, 2021**



**DAYTON PUBLIC SCHOOLS  
CASH RECONCILIATION  
As Of November 30, 2022**

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	11/30/2022	20,717,178.45
Investments		
Star Ohio	11/30/2022	90,878,287.17
Fifth Third Securities	11/30/2022	92,894,124.79
US Bank	11/30/2022	25,006,076.48
Total Per Bank		<u>229,495,667</u>
Cash Balance Per Book		227,084,829
Key Bank Outstanding Checks		2,349,892
Outstanding Deposits		3,678
Misc. Debits		(1,555)
Liabilities		130,425
P-card		(71,601)
Total Per Book		<u>229,495,667</u>

**DAYTON PUBLIC SCHOOLS**  
**DAYTON FOUNDATION ACCOUNTS**  
**AS OF SEPTEMBER 30, 2022**

ID	Fund Name	Established	Type	Statement Balance	Notes
2706	DPS Fund B Math and Science	6/25/1998	Committee Advised, non-endowed Advisor: Board of Education Trustees	\$ 364,926.35	Purpose: for math and science programming; Recommend: DPS Board identify programming to fund
2707	DPS Fund C Dunbar High School	6/25/1998	Scholarship, non-endowed Administered by TDF	\$ 11,711.12	Recommend: Spend out on scholarships over the next few years and close the fund
2708	DPS Fund D Character Education	6/25/1998	Committee Advised, non-endowed Advisor: Board of Education Trustees	\$ 2,731.73	Purpose: for character education programming Recommend: DPS Board identify appropriate programming to spend out and close this Fund
2729	DPS Fund H Coca-Cola/DPS Athletic and Education	9/29/1998	Committee Advised, non-endowed Advisor: Board of Education Trustees	\$ 7,677.33	Purpose: to support DPS education of students according to Coca Cola sales in each building. Recommend: DPS Board determine a fair distribution of all funds and close the Fund
2741	DPS Fund I Coca-Cola/DPS Empowerment Fund	9/29/1998	Committee Advised, non-endowed Advisor: Board of Education Trustees	\$ 142,601.34	Purpose: to support DPS educational programming Recommend: DPS Board identify programming to fund.
2742	DPS Fund J Instructional Management System	9/29/1998	Committee Advised, non-endowed Advisor: Mathile Foundation and DPS	\$ 49,781.03	Purpose: Instructional Mgmt. Database software for DPS--this software was never installed and TDF has been working with Mathile since then to find an alternative way to use the funds. Grants made in 2018 were directed by Mathile. Recommend: Meeting between DPS, TDF, and Mathile to restate this fund agreement, or other plan of action.
3757	SPS Superintendent's Student Senate Scholarship	12/20/2011	Scholarship, non-endowed Administered by TDF	\$ 3,835.72	Recommend: TDF continues current administration plan
3190	Dayton Public Schools Public Education Fund	9/19/2003 - Closed 10/31/2021	Donor Advised, non-endowed Advisor: DPS Treasurer	\$ -	Purpose: DPS communication with the public. Recommend: Treasurer determines an appropriate use to spend out the funds and close the Fund
3730	Dayton Public Schools Fund for Career Development and Mentoring Program	12/20/2011	Designated, non-endowed, Administered by TDF at the request of the superintendent	\$ 52,645.02	Purpose: annual operating support for the DPS Career Development and Mentoring Program. Recommend: annual request from the superintendent for distribution.