



# **Monthly Financial Reports**

## **DECEMBER 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 TABLE OF CONTENTS

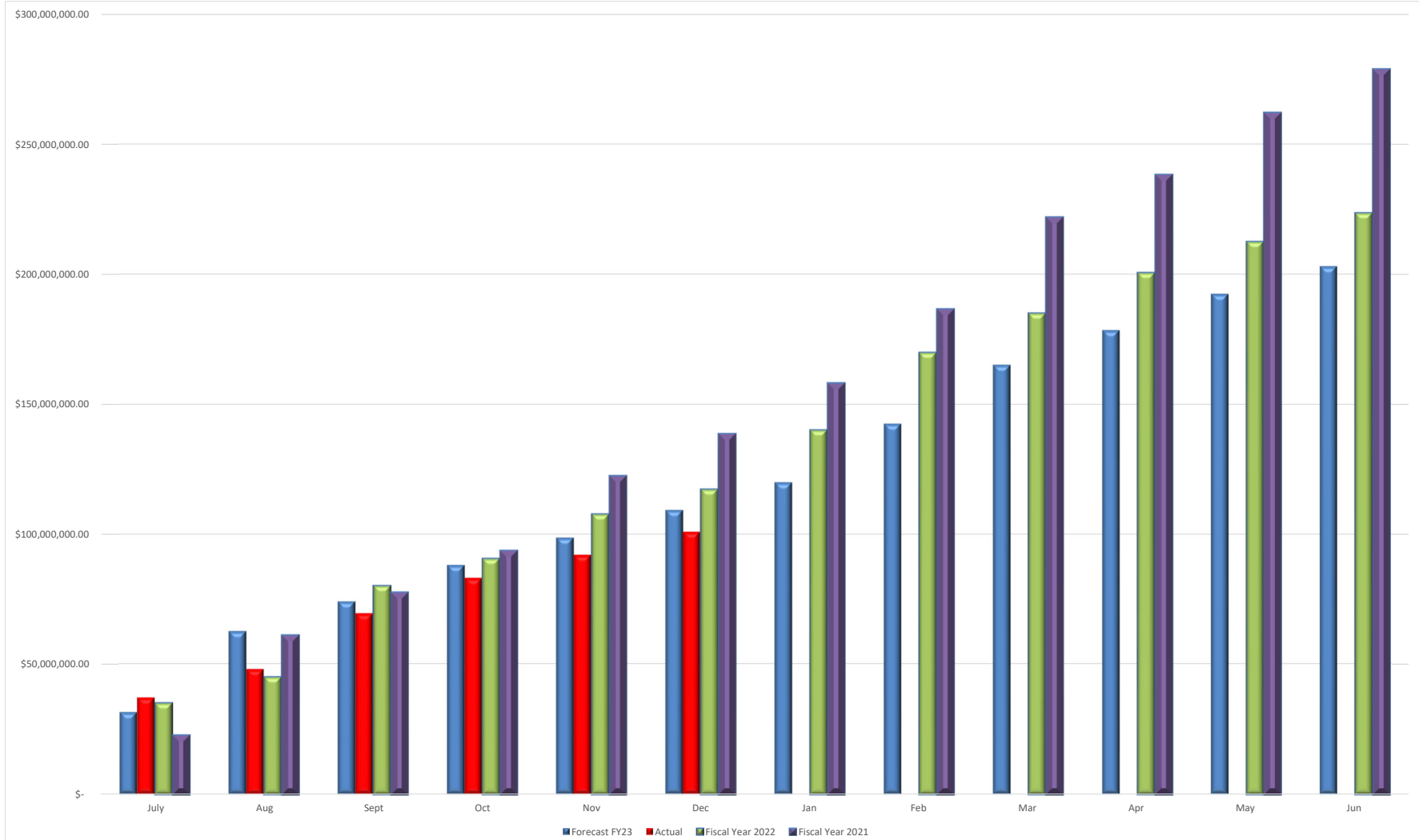
Description	Page Number
General Fund Revenues Forecast and Actual Comparison Report	1
General Fund Expenditures Forecast and Actual Comparison Report	2
General Fund Balance Forecast and Actual Comparison Report	3
Comparison of December 2021 to December 2022	4
Explanation of Significant Variances Comparing Fiscal Year 2022 Actual to Fiscal Year 2023 Actuals	5
Graph Showing Percentage of General Fund Spending	6
General Fund (001) Zero Based Budget	7
Beginning Balance, Revenues, Expenditures and Ending Balances All District Funds	8
Budget Vs. Actual	9
ESSER Status Report	10
Investment Portfolio Status Report	11
Cash Reconciliation	12



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

**Revenues**

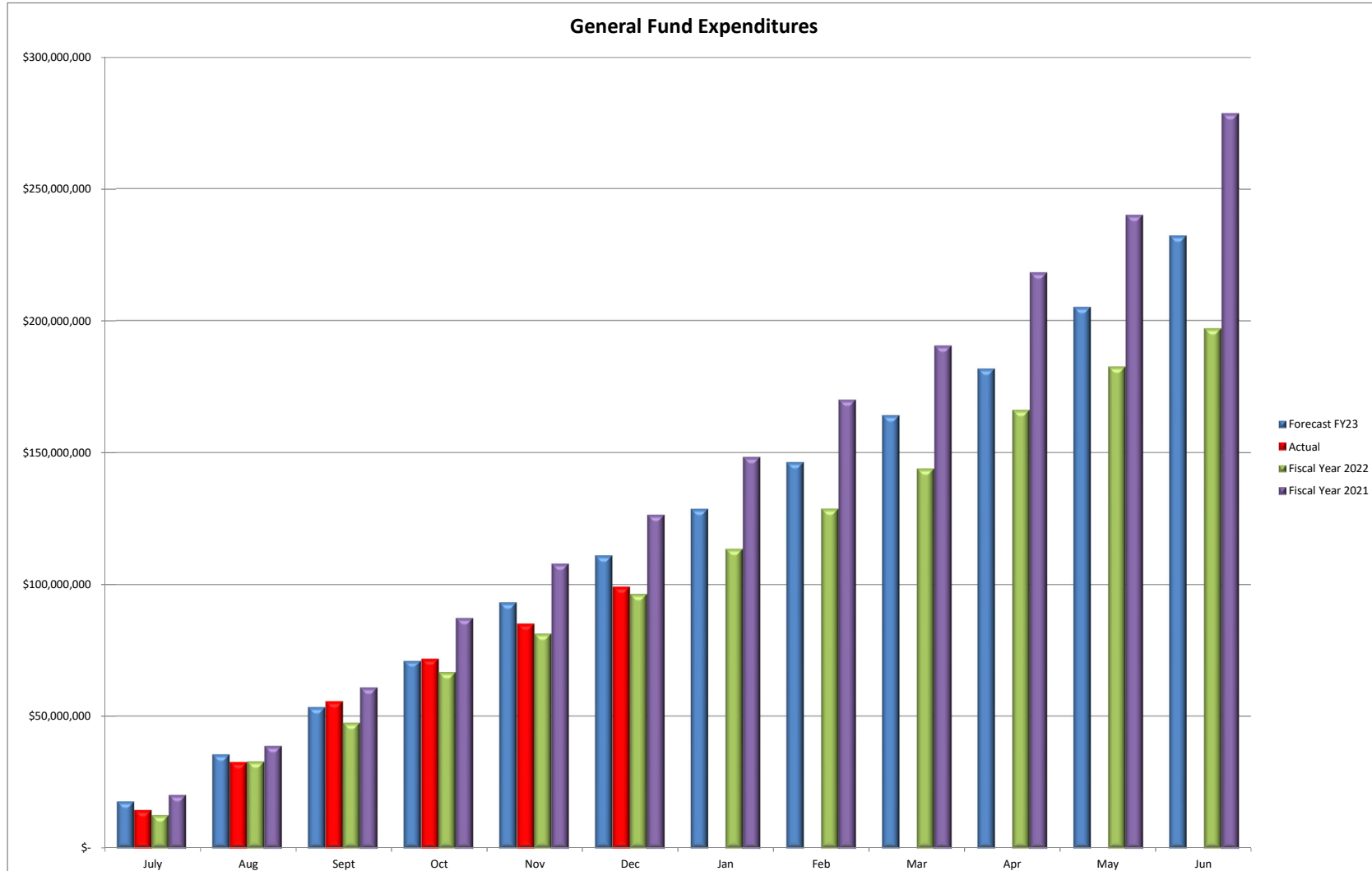
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	31,360,005	62,592,009	74,007,203	87,977,401	98,587,869	109,198,336	119,808,803	142,410,721	165,010,788	178,366,057	192,336,256	202,946,723
Actual	37,015,289	47,779,317	69,463,954	83,051,960	91,927,388	100,784,269						
Fiscal Year 2022	35,085,416	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 DECEMBER-2022**

**Expenditures**

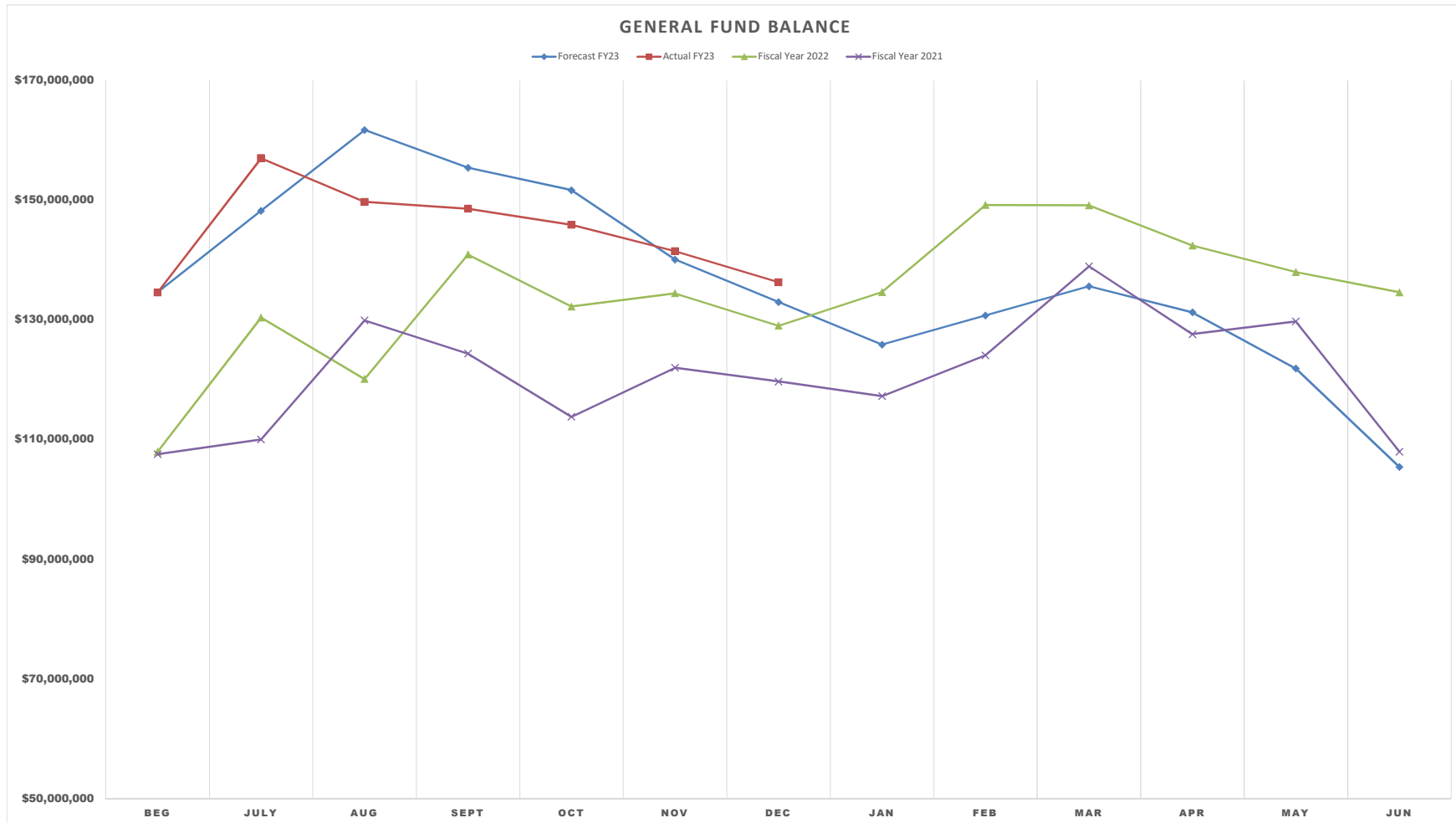
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	17,126,739	34,253,477	51,380,216	68,506,955	89,904,276	107,031,014	124,157,753	141,284,492	158,411,231	175,537,969	198,075,757	221,101,519
Actual	14,588,712	32,651,571	55,475,818	71,763,220	85,034,500	99,086,609						
Fiscal Year 2022	20,399,360	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 DECEMBER-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	136,285,240						
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 December 2021 to December 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	55,148,670	59,486,414	4,337,744	
Restricted Grants-in-Aid	8,071,373	7,043,074	(1,028,299)	
<b>Total State Funding</b>	<b>\$63,220,043</b>	<b>\$66,529,488</b>	<b>\$3,309,445</b>	(2)
<b>Other Financing Sources</b>				
Advances In	20,899,539	6,325	(20,893,214)	(3)
Other Revenues	1,516,924	2,601,707	1,084,783	
	<b>\$22,416,463</b>	<b>\$2,608,033</b>	<b>(\$19,808,430)</b>	
<b>TOTAL REVENUE</b>	<b>\$117,501,946</b>	<b>\$100,784,269</b>	<b>(\$16,717,677)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	49,148,159	50,273,732	1,125,573	
Employees' Retirement/Insurance Benefits	17,105,242	17,589,592	484,350	
<b>Total Salaries and Benefits</b>	<b>66,253,401</b>	<b>67,863,323</b>	<b>1,609,922</b>	(4)
<b>Purchased Services</b>				
Lease Payments	264,781	251,198	(13,583)	
Voucher Schools/Tuition Adjustments	91,876	39,728	(52,148)	
Purchased Services - Other	16,116,101	19,252,581	3,136,480	(5)
<b>Total Purchased Services</b>	<b>16,472,758</b>	<b>19,543,507</b>	<b>3,070,749</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	5,031,350	5,462,082	430,732	
Capital Outlay	2,130,968	2,065,686	(65,282)	
Advances Out	3,563,553		(3,563,553)	(6)
Other Objects	3,007,948	4,152,011	1,144,063	(7)
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$13,733,819</b>	<b>\$11,679,779</b>	<b>(\$2,054,040)</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$96,459,977</b>	<b>\$99,086,609</b>	<b>\$2,626,631</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>21,041,969</b>	<b>1,697,660</b>	<b>(19,344,309)</b>	
<b>Ending Cash Balance</b>	<b>\$129,022,988</b>	<b>\$136,285,241</b>	<b>\$7,262,253</b>	
Outstanding Encumbrance	22,087,915	21,893,320	(194,595)	
<b>Unreserved Cash Balance</b>	<b>\$106,935,073</b>	<b>\$114,391,921</b>	<b>\$7,456,848</b>	

EXPLANATIONS OF SIGNIFICANT VARIANCES  
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS  
For the Month Ending December 31, 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 \$4.3M 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 \$1M 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 \$1.6M due to a combination of salary increases.

**Note 5: Purchased Services - Other**

Purchased Services increased by \$3.1M due to increase in payments related to lease termination, IT related purchased services including CBTS, payments made to RTA and private school parents for transportation, special education tuition, tuition payments for court placed juveniles and state foundation tuition deductions.

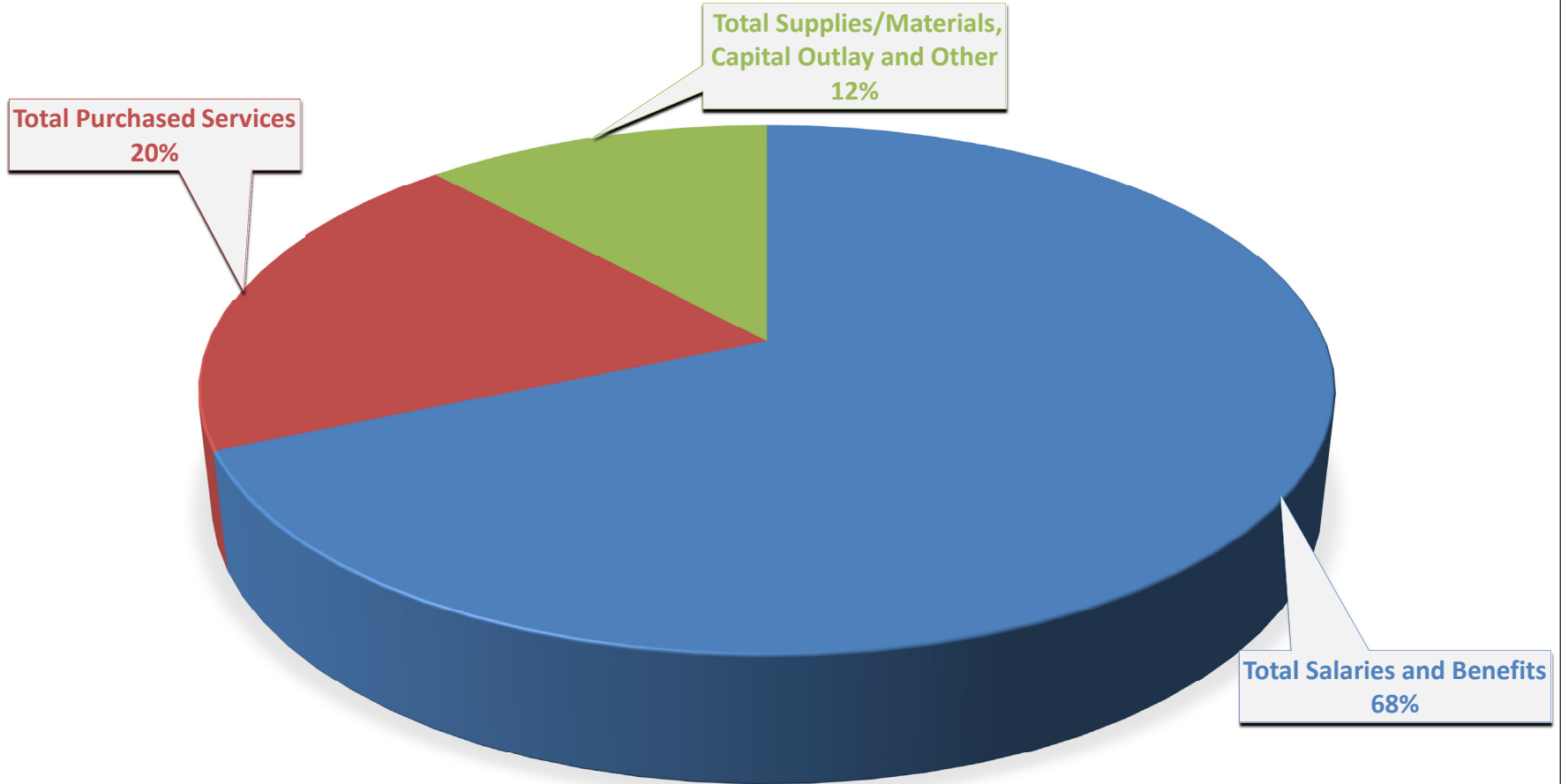
**Note 6: Advances Out**

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 December 31, 2022**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	8,978,174	4,427,281		4,550,893	49.31%
Teachers	56,927,675	25,491,272		31,436,403	44.78%
School Nurses	3,042,985	1,340,890		1,702,095	44.06%
School Counselors	1,829,437	802,029		1,027,408	43.84%
Library Media Spec	880,600	393,226		487,374	44.65%
Extra Duty Pay	815,150	404,407		410,743	49.61%
Supplies/Materials	1,293,087	634,257	190,235	468,596	63.76%
<b>REGULAR INSTRUCTION</b>	<b>73,767,108</b>	<b>33,493,361</b>	<b>190,235</b>	<b>40,083,511</b>	<b>45.66%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	17,460,000	7,541,521		9,918,479	43.19%
Gifted Teachers	901,572	386,547	1,426	513,600	43.03%
ELL Program	3,497,530	1,349,707	92,483	2,055,339	41.23%
ECIP Program	2,445,902	897,591		1,548,311	36.70%
ECIP Para(s)	1,011,954	244,707		767,247	24.18%
Psychological Services	2,448,542	744,187	56,138	1,648,216	32.69%
Paraprofessionals	4,326,000	1,304,378		3,021,622	30.15%
Related Services	4,563,458	1,874,109		2,689,349	41.07%
PASS Required Services	10,120,000	2,849,729		7,270,271	28.16%
OEC Central Office	5,700,274	2,547,978	2,148,751	1,003,546	82.39%
<b>EXCEPTIONAL CHILDREN</b>	<b>52,475,231</b>	<b>19,740,452</b>	<b>2,298,798</b>	<b>30,435,981</b>	<b>42.00%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	625,950	251,807		374,143	40.23%
Positive School Climate	1,323,086	412,251	43,671	867,165	
Clericals/Bus Mgrs	3,778,940	1,559,040		2,219,900	41.26%
Career Tech	5,385,883	2,216,626	91,533	3,077,724	42.86%
Special Programs: Athletics	2,091,278	1,093,457	210,105	787,716	62.33%
Supplemental Athletic Contract	1,374,225	386,689		987,536	28.14%
<b>SPECIAL PROGRAMS</b>	<b>14,579,362</b>	<b>5,919,869</b>	<b>345,308</b>	<b>8,314,184</b>	<b>42.97%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,160,024	2,808,221	301,091	4,050,713	43.43%
Chief of Schools	1,270,623	434,987	458,701	376,935	70.33%
Office of Cultural Engagement	989,909	369,679		620,230	37.34%
Grants Mgmt	96,032	30,237	1,957	63,838	33.52%
Academics	838,691	304,986	14,585	519,120	38.10%
Accountability	1,894,598	917,087	228,359	749,153	60.46%
Student Services	347,788	131,448		216,341	37.80%
Student Enrollment Ctr	3,201,043	1,284,109	802,693	1,114,242	65.19%
<b>CHIEF ACADEMIC</b>	<b>15,798,709</b>	<b>6,280,753</b>	<b>1,807,386</b>	<b>7,710,571</b>	<b>51.19%</b>
<b>INSTRUCTION and SUPPORT</b>	<b>156,620,411</b>	<b>65,434,436</b>	<b>4,641,727</b>	<b>86,544,249</b>	<b>44.74%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	1,643,457	796,068	435,532	411,857	74.94%
IT/Erate Support	13,476,936	5,939,173	6,255,206	1,282,556	90.48%
Custodial Operations	8,852,810	3,848,893	115,753	4,888,165	44.78%
Grounds/Shop	2,559,686	676,436	203,335	1,679,915	34.37%
Facilities	7,761,306	2,624,971	947,222	4,189,113	46.03%
Environmental Compliance	749,519	310,084	134,283	305,152	59.29%
Distribution Center	991,344	501,886	14,743	474,715	52.11%
Mail Center	413,650	179,682	25,713	208,255	49.65%
Transportation	16,540,847	5,994,794	2,692,300	7,853,752	52.52%
<b>BUSINESS OPERATIONS</b>	<b>52,989,555</b>	<b>20,871,988</b>	<b>10,824,086</b>	<b>21,293,480</b>	<b>59.82%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	33,610	9,291	23,100	1,218	96.38%
Board Office/Member Pay	409,747	194,225	25,141	190,380	53.54%
Superintendent's Office	1,142,501	397,743	206,732	538,027	52.91%
Treasurer's Office	6,032,971	2,893,773	222,018	2,917,179	51.65%
Advances Out	3,491,157			3,491,157	
Public Relations	943,237	301,553	50,073	591,611	37.28%
DEA President	107,978	39,963		68,015	37.01%
Human Resources	9,119,043	2,399,762	3,017,922	3,701,359	59.41%
Legal	1,910,560	673,255	381,508	855,796	55.21%
<b>ADMINISTRATION AND SUPPORT</b>	<b>23,190,803</b>	<b>6,909,565</b>	<b>3,926,494</b>	<b>12,354,742</b>	<b>46.73%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	10,552,360	4,063,697	615,747	5,872,918	44.34%
Utilities	3,902,366	1,806,923	1,885,266	210,177	94.61%
<b>FISCAL CHARGES</b>	<b>14,454,726</b>	<b>5,870,620</b>	<b>2,501,012</b>	<b>6,083,095</b>	<b>57.92%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 247,255,495</b>	<b>\$ 99,086,609</b>	<b>\$ 21,893,320</b>	<b>\$ 126,275,568</b>	<b>48.93%</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 DECEMBER 31, 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 12/31/22</b>	<b>Encumbrances</b>	<b>Unreserved CASH BALANCE 12/31/22</b>
<b>GENERAL FUND</b>							
001	General Fund	\$134,587,581	\$ 100,784,269	\$ 99,086,609	\$136,285,240	\$21,893,320	\$114,391,920
<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	81,864	94,495	555,128	61,947	493,181
019	Other Grant	581,451	220,649	15,741	786,358	5,777	780,582
034	Classroom Facilities Maintenance	5,065,528	326,632	842,848	4,549,312	1,067,429	3,481,883
300	District Managed Student Activity	239,520	161,008	114,689	285,838	45,899	239,940
401	Auxiliary Services NPSP	1,000,416	1,420,357	1,336,134	1,084,639	157,216	927,423
439	Public School Preschool	(67,600)	217,681	221,281	(71,200)	491,200	(562,400)
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)	10,612,123	13,868,561	(3,492,958)	24,048,165	(27,541,124)
509	21ST Century - 21st Century		242,410	333,716	(91,306)	452,778	(544,084)
516	IDEA Part B Special Education	(92,793)	1,526,303	1,782,837	(349,327)	654,196	(1,003,523)
524	Vocation Education Carl D Perkin	(12,126)	188,935	206,129	(29,320)	86,173	(115,493)
536	Title I School Improvement A			11,800	(11,800)		(11,800)
537	Title I School Improvement G		141,354	141,354			
551	Title III Limit English Proficiency	1,110	532,646	547,767	(14,010)	16,876	(30,887)
572	Title I Disadvantaged Children	(438,638)	6,519,655	7,251,026	(1,170,010)	1,151,529	(2,321,538)
584	Drug Free Schools - Title IV	(4,069)	213,348	270,238	(60,960)	165,035	(225,995)
587	IDEA Preschool Handicapped	(5,677)	36,903	37,011	(5,785)	7,122	(12,907)
590	Improving Teacher Quality	(21,538)	432,112	481,546	(70,972)	111,958	(182,930)
599	Miscellaneous Federal Grants	858,808	713,577	1,291,607	280,779	512,771	(231,992)
	<b>Total Special Revenue Funds</b>	<b>7,887,740</b>	<b>23,610,955</b>	<b>29,085,148</b>	<b>2,413,549</b>	<b>29,037,835</b>	<b>(26,624,286)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	8,795,572	1,884,045	5,475,822	5,203,795	2,688,445	2,515,350
<b>ENTERPRISE FUNDS</b>							
006	Food Service	20,939,092	4,597,880	4,668,872	20,868,100	3,514,774	17,353,326
009	Uniform School Supplies	22,292		1,699	20,593	600	19,993
013	Welcome Stadium	12,357,377	104,669	3,189,763	9,272,283	9,212,929	59,354
	<b>Total Enterprise Funds</b>	<b>33,318,761</b>	<b>4,702,549</b>	<b>7,860,334</b>	<b>30,160,975</b>	<b>12,728,303</b>	<b>17,432,673</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	12,975,841	13,917,039	20,810,481	22,940	20,787,541
027	Worker's Comp Self Insured	13,488,426	673,816	56,045	14,106,197	47,915	14,058,282
	<b>Total Internal Service</b>	<b>35,347,743</b>	<b>13,653,810</b>	<b>13,985,868</b>	<b>35,015,687</b>	<b>70,855</b>	<b>34,944,832</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	1,203,910	8,510,974	7,626,922	2,087,962		2,087,962
200	Student Managed Activity	221,973	40,923	26,355	236,541	20,682	215,859
	<b>Total Trust and Agency Funds</b>	<b>1,425,884</b>	<b>8,551,897</b>	<b>7,653,277</b>	<b>2,324,503</b>	<b>20,682</b>	<b>2,303,821</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>\$163,466,846</b>	<b>\$177,984,651</b>	<b>\$219,949,398</b>	<b>\$66,439,530</b>	<b>\$153,509,867</b>

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

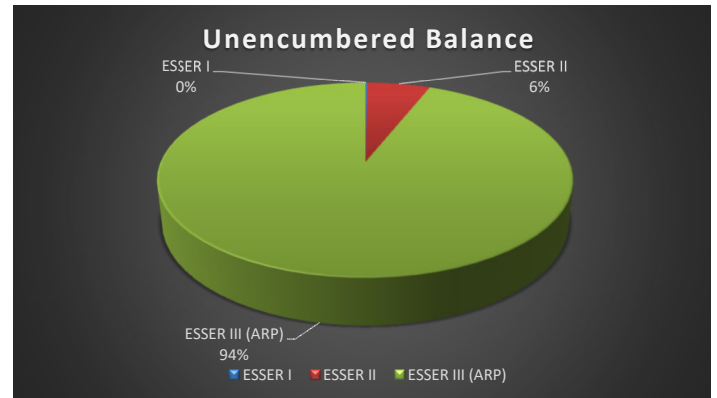
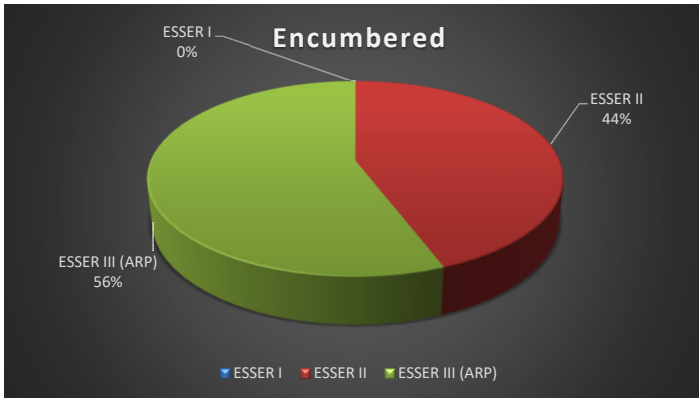
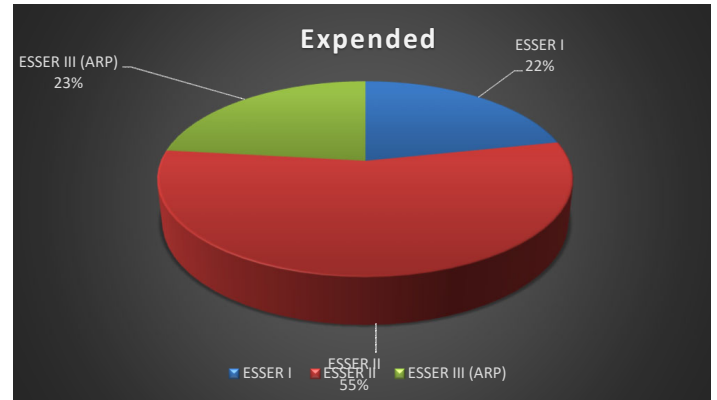
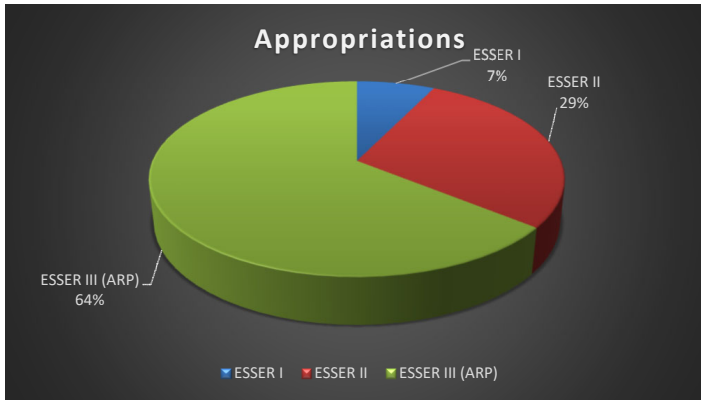
# DAYTON PUBLIC SCHOOLS

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

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$247,255,495	\$ 99,086,609	\$21,893,320	\$126,275,566	48.93%
<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	94,495	61,947	691,772	18.44%
019	Other Grant	953,192	15,741	5,777	931,674	2.26%
034	Classroom Facilities Maintenance	4,999,395	842,848	1,067,429	3,089,118	38.21%
300	District Managed Student Activity	604,226	114,689	45,899	443,639	26.58%
401	Auxiliary Services NPSD	3,437,112	1,336,134	157,216	1,943,763	43.45%
439	Public School Preschool	1,183,919	221,281	491,200	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	118,039,212	13,868,561	24,048,165	80,122,486	32.12%
509	21ST Century	1,366,980	333,716	452,778	580,486	57.54%
516	IDEA PartB Special Education	9,470,112	1,782,837	654,196	7,033,079	25.73%
524	Vocation Education CarlDPerkins	1,432,703	206,129	86,173	1,140,400	20.40%
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	1,500,527	547,767	16,876	935,883	37.63%
572	Title I Disadvantaged Children	40,006,686	7,251,026	1,151,529	31,604,131	21.00%
584	Drug Free Schools	2,284,802	270,238	165,035	1,849,528	19.05%
587	IDEA Preschool Handicapped	169,927	37,011	7,122	125,794	25.97%
590	Improving Teacher Quality	2,691,317	481,546	111,958	2,097,812	22.05%
599	Miscellaneous Federal Grants	3,157,376	1,291,607	512,771	1,352,998	57.15%
	<b>Special Revenue Funds</b>	<b>195,589,019</b>	<b>29,085,148</b>	<b>29,037,835</b>	<b>137,466,038</b>	<b>29.72%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	10,928,874	5,475,822	2,688,445	2,764,606	74.70%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	18,411,009	4,668,872	3,514,774	10,227,363	44.45%
009	Uniform School Supplies	32,292	1,699	600	29,993	7.12%
013	Welcome Stadium	12,681,357	3,189,763	9,212,929	278,666	97.80%
	<b>Total Enterprise Funds</b>	<b>31,124,659</b>	<b>7,860,334</b>	<b>12,728,303</b>	<b>10,536,022</b>	<b>66.15%</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	13,917,039	22,940	16,081,297	46.43%
027	Worker's Comp Self Insured	4,016,935	56,045	47,915	3,912,975	2.59%
	<b>Total Internal Service</b>	<b>34,154,102</b>	<b>13,985,868</b>	<b>70,855</b>	<b>20,097,379</b>	<b>41.16%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,360,000	7,626,922		8,733,078	46.62%
200	Student Managed Activity	384,732	26,355	20,682	337,695	12.23%
	<b>Total Trust and Agency Funds</b>	<b>16,744,732</b>	<b>7,653,277</b>	<b>20,682</b>	<b>9,070,773</b>	<b>45.83%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	300,090		90	300,000	0.03%
<b>TOTAL ALL FUNDS</b>		<b>\$553,277,019</b>	<b>\$177,984,651</b>	<b>\$66,439,532</b>	<b>\$308,852,840</b>	<b>44.18%</b>

**DAYTON PUBLIC SCHOOLS  
ESSER STATUS REPORT  
DECEMBER 31, 2022**

	<b>Appropriations</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Unencumbered Balance</b>
<b>ESSER I</b>	10,238,996.06	10,108,334.75	-	130,661.31
<b>ESSER II</b>	40,342,426.00	25,593,785.69	10,616,606.60	4,132,033.71
<b>ESSER III (ARP)</b>	90,667,711.71	10,788,614.87	13,418,429.13	66,460,667.71
<b>Total</b>	<b>141,249,133.77</b>	<b>46,490,735.31</b>	<b>24,035,035.73</b>	<b>70,723,362.73</b>

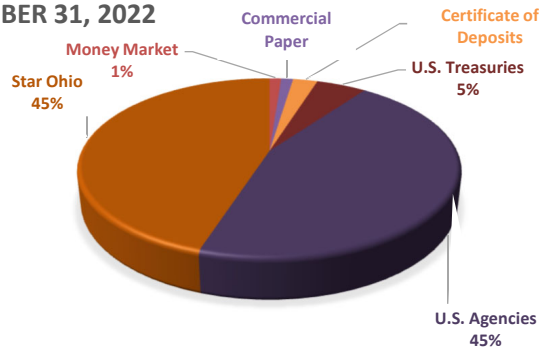


**DAYTON PUBLIC SCHOOLS**  
**MONTHLY FINANCIAL REPORT**  
**INVESTMENT PORTFOLIO STATUS REPORT**

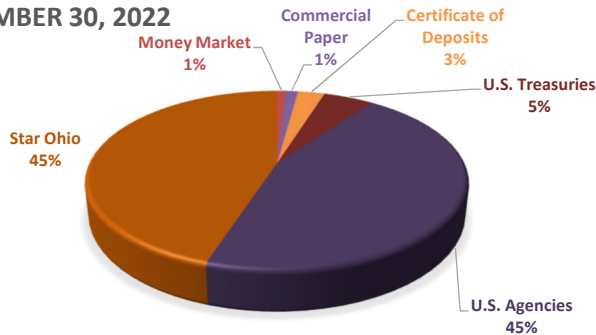
	December 31, 2022	November 30, 2022	December 31, 2021	Change from Previous Year
Total Par Value	\$210,384,282.50	\$209,960,994.41	\$192,403,924.14	\$17,980,358.36
Total Adjusted Cost	\$209,180,343.00	\$208,778,488.44	\$192,002,092.81	\$17,178,250.19
Total Market Value	\$202,699,988.80	\$202,111,564.96	\$191,091,350.88	\$11,608,637.92
Weighted Average Yield	2.56%	2.32%	0.259%	2.298%
Fifth Third Bank Yield	0.84%	0.81%	0.442%	0.400%
Star Ohio Yield	4.19%	3.70%	0.09%	4.100%
Meeder Investment Yield	2.52%	2.56%		2.524%
Weighted Average Remaining Life (Days)	367	382	458	-91
Interest Earnings Actual - Year to Date	\$2,247,895.76	\$1,846,767.60	\$379,485.55	\$1,868,410.21

Investment Holdings	December 31, 2022	November 30, 2022	December 31, 2021	Change from Previous Year
Money Market	\$2,418,730.97	\$1,867,707.24	\$13,891,082.84	(\$11,472,351.87)
Commercial Paper	\$2,449,501.00	\$2,435,285.00		\$2,449,501.00
Certificate of Deposits	\$5,055,977.33	\$5,506,215.14	\$8,389,607.77	(\$3,333,630.44)
U.S. Treasuries	\$10,297,661.70	\$10,279,838.50		\$10,297,661.70
U.S. Agencies	\$91,275,566.27	\$91,144,231.91	\$69,251,818.97	\$22,023,747.30
Star Ohio	\$91,202,551.53	\$90,878,287.17	\$99,558,841.30	(\$8,356,289.77)
	\$202,699,988.80	\$202,111,564.96	\$191,091,350.88	\$11,608,637.92

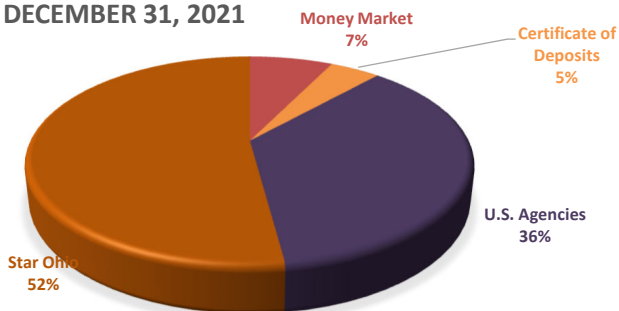
**DECEMBER 31, 2022**



**NOVEMBER 30, 2022**



**DECEMBER 31, 2021**



**DAYTON PUBLIC SCHOOLS**  
**CASH RECONCILIATION**  
**As Of December 31, 2022**

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	12/31/2022	10,655,784.68
Investments		
Star Ohio	12/31/2022	91,202,551.53
Fifth Third Securities	12/31/2022	92,959,487.52
US Bank	12/31/2022	25,018,303.95
Total Per Bank		<u>219,836,128</u>
Cash Balance Per Book		219,949,398
Key Bank Outstanding Checks		623,846
Outstanding Deposits		4,134
Misc. Debits		(3,728)
Liabilities		(1,058,407)
P-card		(86,662)
Interest		407,547
Total Per Book		<u>219,836,128</u>