



# **Monthly Financial Reports**

## **MARCH 2023**

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**



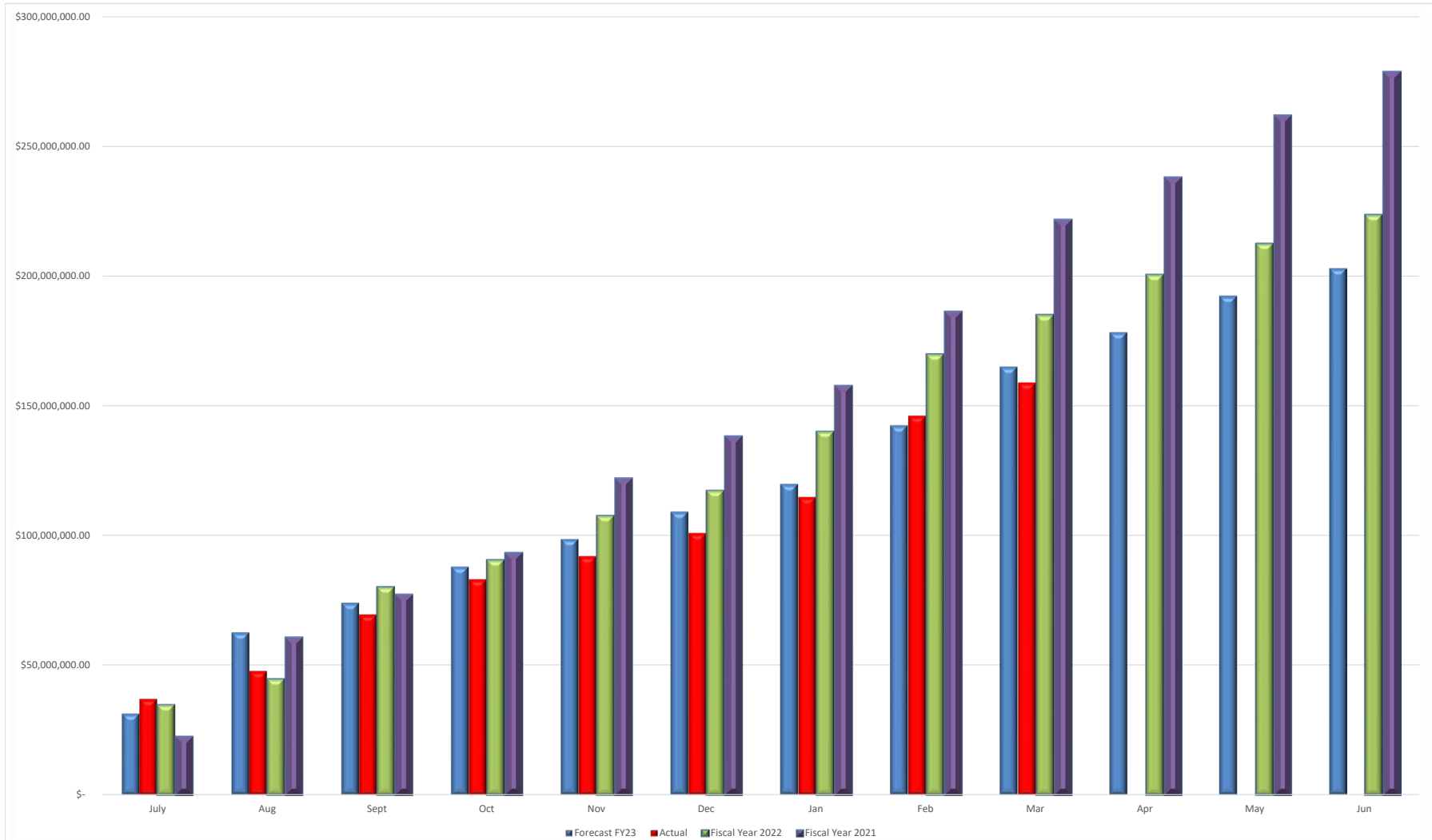
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**DAYTON PUBLIC SCHOOLS  
GENERAL FUND REVENUES  
FORECAST AND ACTUAL COMPARISON REPORT FOR MARCH-2023**

**Revenues**

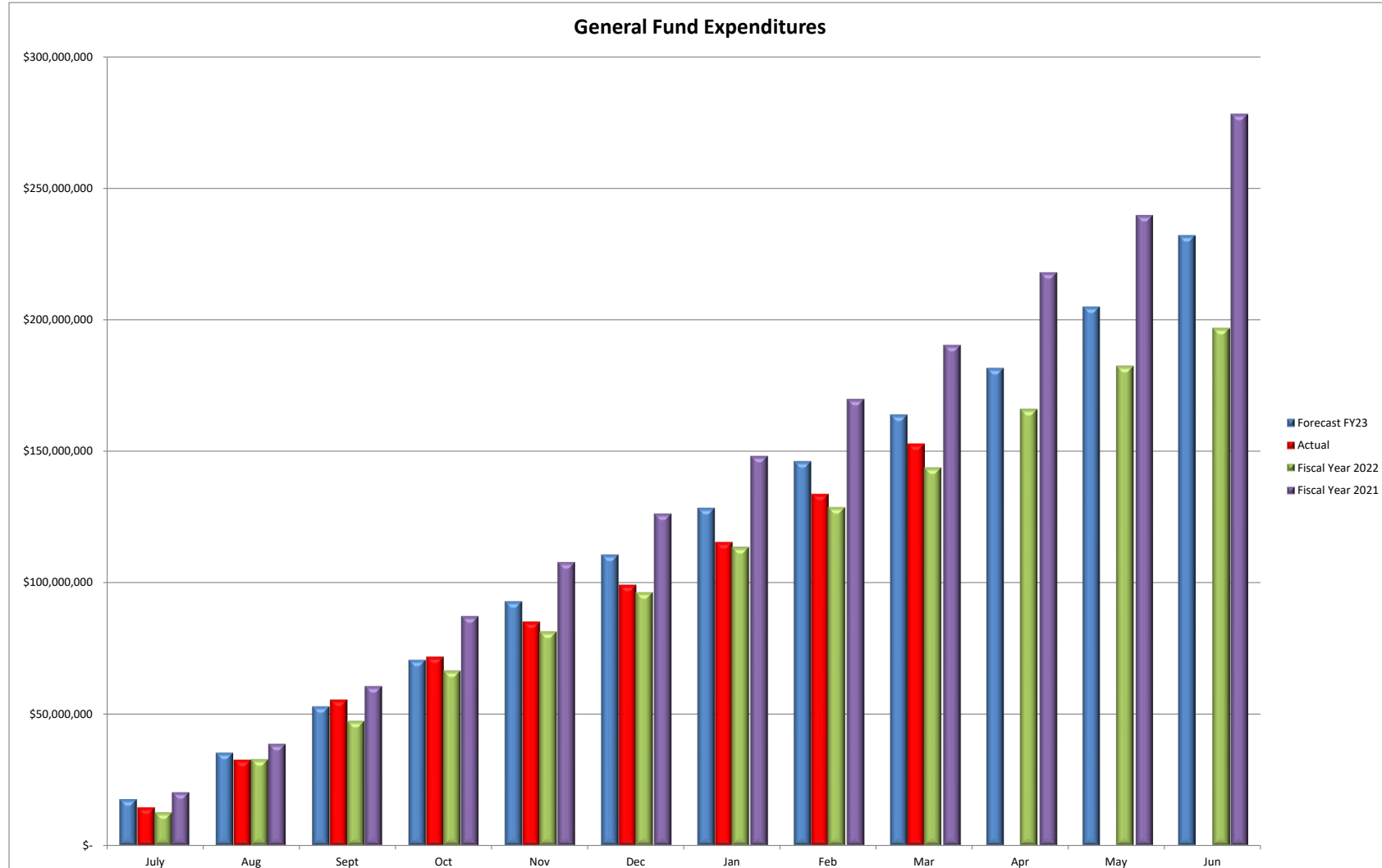
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	31,360,005	62,592,009	74,007,203	87,977,401	98,587,869	109,198,336	119,808,803	142,410,721	165,010,788	178,366,057	192,336,256	202,946,723
Actual	37,015,289	47,779,317	69,463,954	83,051,960	91,927,388	100,784,269	114,605,416	145,894,894	158,640,222			
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 MARCH-2023**

**Expenditures**

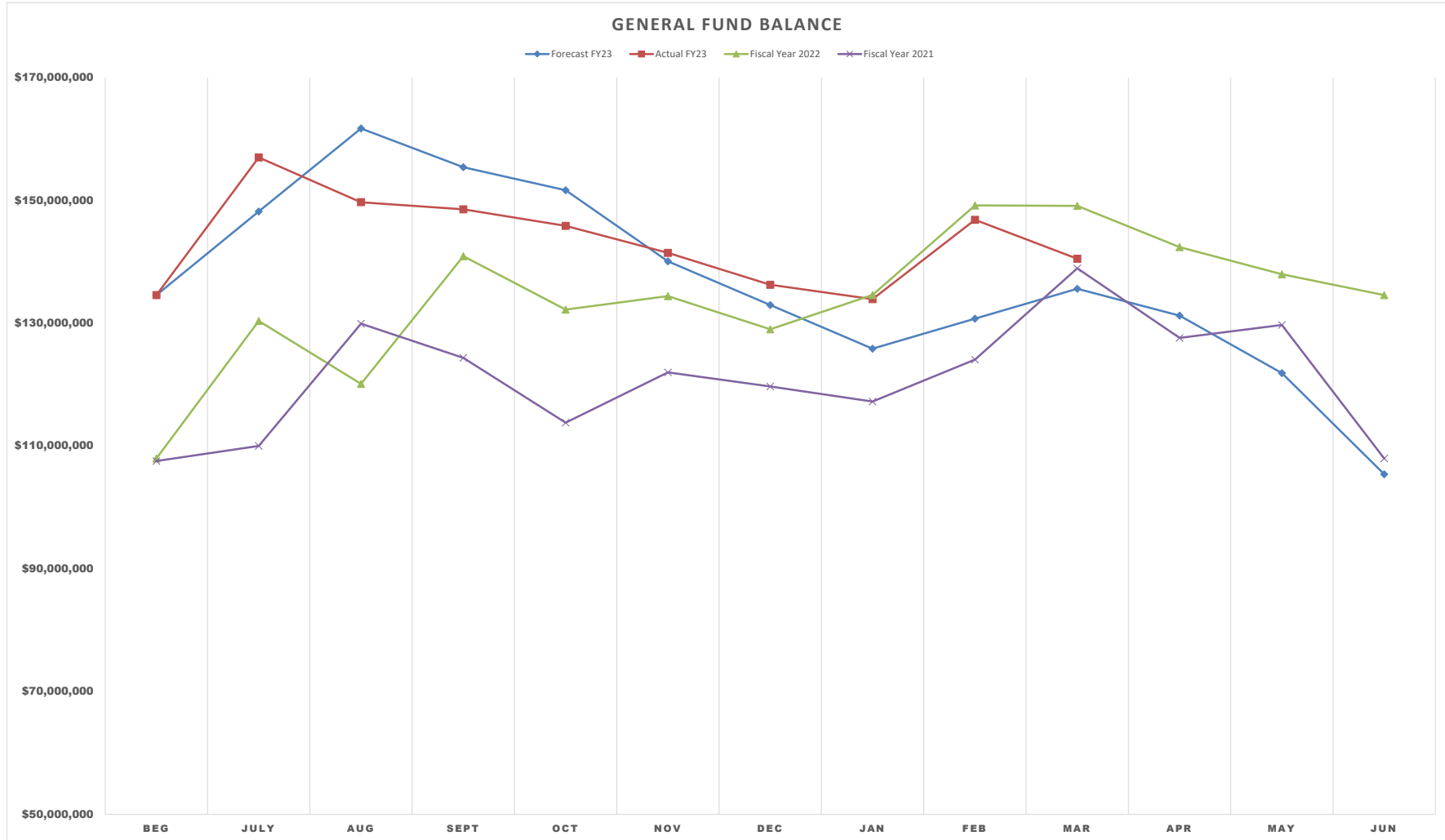
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	17,126,739	34,253,477	51,380,216	68,506,955	89,904,276	107,031,014	124,157,753	141,284,492	158,411,231	175,537,969	198,075,757	221,101,519
Actual	14,588,712	32,651,571	55,475,818	71,763,220	85,034,500	99,086,609	115,263,504	133,622,920	152,715,756			
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 MARCH-2023**

**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	133,929,493	146,859,554	140,512,047			
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 March 2022 to March 2023**

	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)	53,074,385	51,967,986	(1,106,399)	(1)
Tangible Personal Property Tax	8,580,599	8,994,034	413,435	
Payments in Lieu of Taxes	37,500	266,376	228,876	
<b>Total Property Taxes</b>	<b>\$61,692,485</b>	<b>\$61,228,396</b>	<b>(\$464,088)</b>	
<b>State Funding</b>				
Unrestricted Grants-in-Aid	88,579,930	84,587,346	(3,992,584)	
Restricted Grants-in-Aid	11,441,611	8,405,825	(3,035,786)	
<b>Total State Funding</b>	<b>\$100,021,541</b>	<b>\$92,993,171</b>	<b>(\$7,028,370)</b>	(2)
<b>Other Financing Sources</b>				
Advances In	20,899,539	6,325	(20,893,214)	(3)
Other Revenues	2,395,250	4,412,330	2,017,079	(4)
	<b>\$23,294,790</b>	<b>\$4,418,655</b>	<b>(\$18,876,135)</b>	
<b>TOTAL REVENUE</b>	<b>\$185,008,815</b>	<b>\$158,640,222</b>	<b>(\$26,368,593)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	72,933,893	76,472,215	3,538,322	
Employees' Retirement/Insurance Benefits	27,078,479	28,512,659	1,434,181	
<b>Total Salaries and Benefits</b>	<b>100,012,372</b>	<b>104,984,874</b>	<b>4,972,502</b>	(5)
<b>Purchased Services</b>				
Lease Payments	380,775	367,915	(12,861)	
Charter Schools				
Voucher Schools/Tuition Adjustments	112,370	42,467	(69,904)	
Purchased Services - Other	24,647,057	27,381,673	2,734,616	(6)
<b>Total Purchased Services</b>	<b>25,140,202</b>	<b>27,792,054</b>	<b>2,651,852</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	6,393,532	7,082,981	689,449	
Capital Outlay	2,730,005	2,388,483	(341,523)	
Advances Out	6,413,553		(6,413,553)	(7)
Other Objects	3,180,133	10,467,365	7,287,232	(8)
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$18,717,223</b>	<b>\$19,938,829</b>	<b>\$1,221,605</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$143,869,797</b>	<b>\$152,715,757</b>	<b>\$8,845,959</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>41,139,018</b>	<b>5,924,466</b>	<b>(35,214,552)</b>	
<b>Ending Cash Balance</b>	<b>\$149,120,036</b>	<b>\$140,512,046</b>	<b>(\$8,607,990)</b>	
Outstanding Encumbrance	15,689,255	17,771,656	2,082,401	
<b>Unreserved Cash Balance</b>	<b>\$133,430,781</b>	<b>\$122,740,390</b>	<b>(\$10,690,391)</b>	

EXPLANATIONS OF SIGNIFICANT VARIANCES  
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS  
For the Month Ending March 31, 2023

**Note 1: Total Property Taxes**

Total Property Tax decreased by \$1.1M due to the District receiving less advance payments from the County on Febraury settlement during 2023.

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

Unrestricted Grants-in-Aid decreased by \$4M as District received a one time reconciliation payment of biennial budget in State Foundation during January 2022. No such payment has been received during 2023.

Restricted Grants-in-Aid decreased by \$3M primarily due to reduction in poverty based assistance in the state foundaiton.

**Note 3: Advances In**

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

**Note 4: Other Revenues**

Other revenues increased by \$2M due to an increase in investment interest from the investment accounts.

**Note 5: Salaries and Benefits**

Salaries and Benefits Increased by \$5M due to running three payrolls in March 2023. March 2022 had two payrolls

**Note 6: Purchased Services - Other**

Purchased Services increased by \$2.7M 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 7: Advances Out**

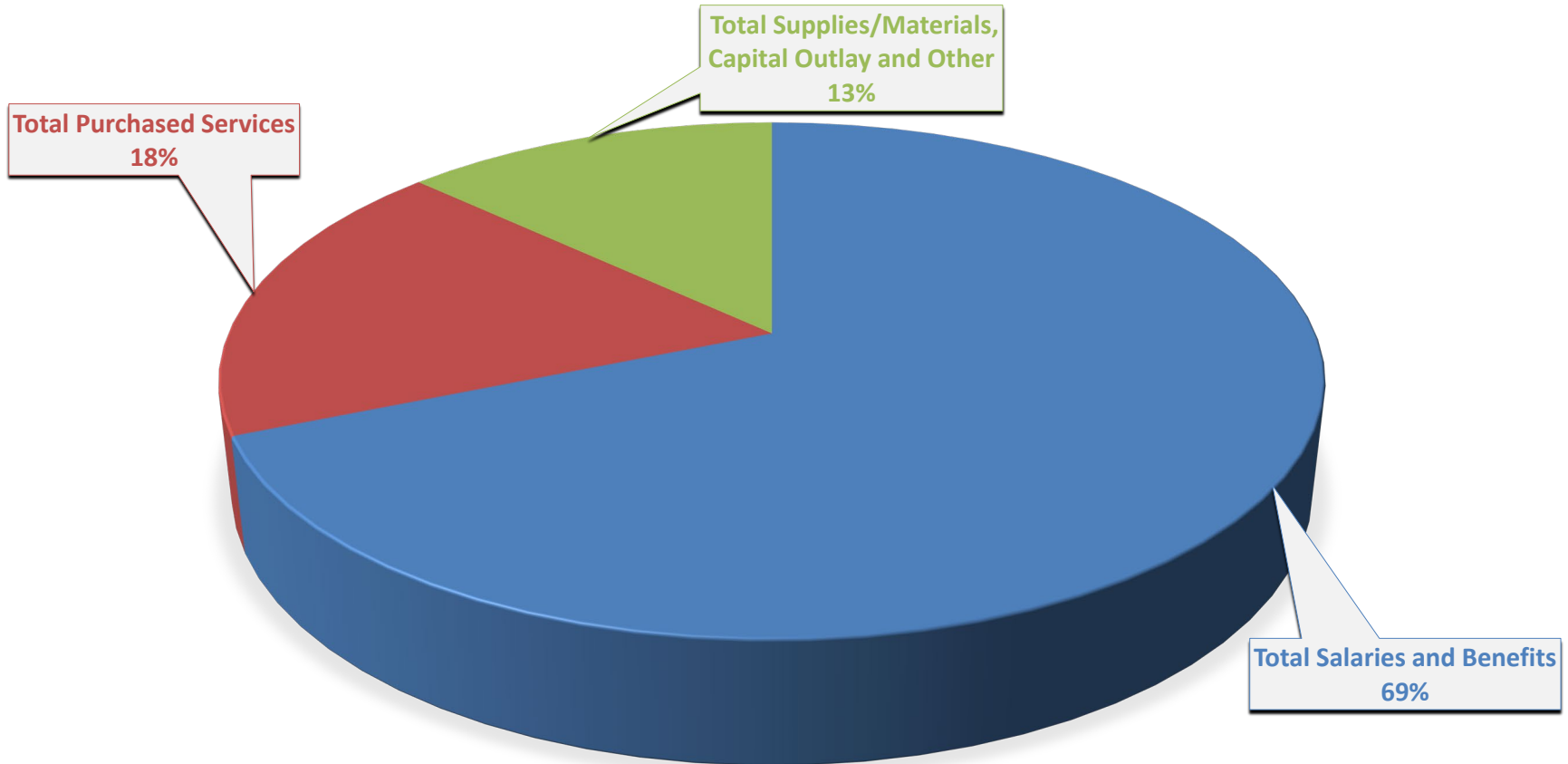
Advances Out decreased by \$6.4M as the District advanced money to the Permanent improvement fund during FY 2022. No such advances have been made during FY'2023.

**Note 8: Other Objects**

Other Objects increased by \$7.3M primarily due to \$6M transfer to the Welcome Stadium Fund for the renovations project and another \$1.1M transfer made to the Permanent Improvement Fund for loan repayment. Property tax collection fees has also gone up form FY'22 to FY'23



## PERCENTAGE OF GENERAL FUND SPENDING



<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 MARCH 31, 2023</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 3/31/23</b>	<b>Encumbrances 3/31/23</b>	<b>Unreserved CASH BALANCE 3/31/23</b>
<b>GENERAL FUND</b>							
001	General Fund	\$134,587,581	\$ 158,640,222	\$ 152,715,756	\$140,512,047	\$17,771,656	\$122,740,390
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	12,856,270	18,016,401	14,837,594	16,035,078		16,035,078
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	567,760	120,291	162,913	525,138	42,882	482,256
019	Other Grant	581,451	232,899	25,125	789,224	10,056	779,168
034	Classroom Facilities Maintenance	5,065,528	620,585	1,045,604	4,640,509	1,031,341	3,609,168
300	District Managed Student Activity	239,520	275,318	174,088	340,750	18,585	322,165
401	Auxiliary Services NPSD	1,000,416	2,332,993	1,610,545	1,722,864	304,125	1,418,740
439	Public School Preschool	(67,600)	431,281	434,481	(70,800)	278,000	(348,800)
451	Data Communication for Schools		46,800	46,800			
467	Student Wellness	434,473		236,366	198,106		198,106
499	Miscellaneous State Grants	17,636			17,636		17,636
507	ESSERS	(236,521)	14,431,482	23,223,071	(9,028,110)	17,126,167	(26,154,277)
509	21ST Century - 21st Century		406,014	444,503	(38,489)	341,992	(380,481)
516	IDEA Part B Special Education	(92,793)	2,316,326	2,765,747	(542,214)	1,374,773	(1,916,987)
524	Vocation Education CarlDPerkins	(12,126)	285,078	341,090	(68,139)	84,612	(152,751)
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	606,624	638,197	(30,463)	22,368	(52,831)
572	Title I Disadvantaged Children	(438,638)	9,932,884	11,058,947	(1,564,702)	1,943,661	(3,508,362)
584	Drug Free Schools - Title IV	(4,069)	398,357	523,197	(128,909)	371,637	(500,546)
587	IDEA Preschool Handicapped	(5,677)	57,786	69,353	(17,244)		(17,244)
590	Improving Teacher Quality	(21,538)	504,657	703,401	(220,281)	120,962	(341,243)
599	Miscellaneous Federal Grants	858,808	1,353,127	1,601,954	609,982	205,019	404,962
	<b>Total Special Revenue Funds</b>	<b>7,887,740</b>	<b>34,505,656</b>	<b>45,258,537</b>	<b>(2,865,141)</b>	<b>23,276,180</b>	<b>(26,141,321)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	8,795,572	2,177,999	6,020,569	4,953,001	3,368,694	1,584,307
<b>ENTERPRISE FUNDS</b>							
006	Food Service	20,939,092	8,670,490	7,884,189	21,725,393	1,854,494	19,870,899
009	Uniform School Supplies	22,292		2,205	20,087	357	19,730
013	Welcome Stadium	12,357,377	6,248,294	9,308,924	9,296,746	3,147,854	6,148,892
	<b>Total Enterprise Funds</b>	<b>33,318,761</b>	<b>14,918,784</b>	<b>17,195,318</b>	<b>31,042,226</b>	<b>5,002,705</b>	<b>26,039,521</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	101,748	6,497	10,000	98,245		98,245
021	Intra District Services	5,892		2,784	3,108		3,108
024	Self Insured Employee Benefits	21,751,678	21,058,446	20,036,827	22,773,297	514,713	22,258,584
027	Worker's Comp Self Insured	13,488,426	867,115	1,046,516	13,309,025	33,180	13,275,845
	<b>Total Internal Service</b>	<b>35,347,743</b>	<b>21,932,059</b>	<b>21,096,127</b>	<b>36,183,675</b>	<b>547,893</b>	<b>35,635,782</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	1,203,910	13,366,140	8,882,650	5,687,400		5,687,400
200	Student Managed Activity	221,973	78,117	43,038	257,053	31,755	225,297
	<b>Total Trust and Agency Funds</b>	<b>1,425,884</b>	<b>13,444,257</b>	<b>8,925,687</b>	<b>5,944,453</b>	<b>31,755</b>	<b>5,912,698</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	247,652		1,188	246,464	90	246,374
<b>TOTAL ALL FUNDS</b>		<b>\$234,467,203</b>	<b>\$263,635,377</b>	<b>\$266,050,777</b>	<b>\$232,051,803</b>	<b>\$49,998,974</b>	<b>\$182,052,829</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**  
**General Fund Zero Based Budget**  
**As Of March 31, 2023**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	8,978,174	7,007,402		1,970,772	78.05%
Teachers	56,927,675	40,007,583		16,920,092	70.28%
School Nurses	3,042,985	2,112,714		930,271	69.43%
School Counselors	1,829,437	1,276,862		552,575	69.80%
Library Media Spec	880,600	605,021		275,579	68.71%
Extra Duty Pay	815,150	443,283		371,867	54.38%
Supplies/Materials	1,293,087	798,463	204,656	290,565	77.58%
<b>REGULAR INSTRUCTION</b>	<b>73,767,108</b>	<b>52,251,328</b>	<b>204,656</b>	<b>21,311,721</b>	<b>71.11%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	17,460,000	11,779,188	-	5,680,812	67.46%
Gifted Teachers	901,572	599,069	1,326	301,177	66.59%
ELL Program	3,497,530	2,128,003	69,030	1,300,497	62.82%
ECIP Program	2,445,902	1,383,196	-	1,062,706	56.55%
ECIP Para(s)	1,011,954	400,854	-	611,100	39.61%
Psychological Services	2,448,542	1,156,730	56,513	1,235,298	49.55%
Paraprofessionals	4,326,000	2,250,265	-	2,075,735	52.02%
Related Services	4,563,458	2,980,067	-	1,583,391	65.30%
PASS Required Services	10,120,000	3,885,386	-	6,234,614	38.39%
OEC Central Office	5,700,274	4,152,208	1,118,633	429,433	92.47%
<b>EXCEPTIONAL CHILDREN</b>	<b>52,475,232</b>	<b>30,714,965</b>	<b>1,245,502</b>	<b>20,514,765</b>	<b>60.91%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	625,950	466,097	-	159,853	74.46%
Positive School Climate	1,323,086	645,601	8,155	669,331	49.41%
Clericals/Bus Mgrs	3,778,940	2,472,445	-	1,306,495	65.43%
Career Tech	5,385,883	3,364,690	74,491	1,946,702	63.86%
Special Programs: Athletics	2,091,278	1,524,512	236,593	330,173	84.21%
Supplemental Athletic Contract	1,374,225	1,004,199	-	370,026	73.07%
<b>SPECIAL PROGRAMS</b>	<b>14,579,362</b>	<b>9,477,544</b>	<b>319,239</b>	<b>4,782,579</b>	<b>67.20%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,160,024	3,409,763	209,334	3,540,927	50.55%
Chief of Schools	1,270,623	754,421	293,797	222,406	82.50%
Office of Cultural Engagement	989,909	644,111	-	345,798	65.07%
Grants Mgmt	96,032	49,310	-	46,722	51.35%
Academics	838,691	472,231	17,944	348,516	58.45%
Accountability	1,894,598	1,155,035	178,232	561,331	70.37%
Student Services	347,788	212,343	807	134,638	61.29%
Student Enrollment Ctr	3,201,043	2,155,648	290,442	754,952	76.42%
<b>CHIEF ACADEMIC</b>	<b>15,798,709</b>	<b>8,852,863</b>	<b>990,556</b>	<b>5,955,290</b>	<b>62.31%</b>
<b>INSTRUCTION and SUPPORT</b>	<b>156,620,411</b>	<b>101,296,700</b>	<b>2,759,953</b>	<b>52,564,355</b>	<b>66.44%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	1,643,457	1,028,801	295,797	318,859	80.60%
IT/Erate Support	13,476,936	7,937,736	4,582,248	956,952	92.90%
Custodial Operations	8,952,810	5,969,425	121,821	2,861,564	68.04%
Grounds/Shop	2,559,686	1,170,354	106,768	1,282,564	49.89%
Facilities	7,761,306	4,251,793	715,435	2,794,078	64.00%
Environmental Compliance	749,519	356,252	122,948	270,319	63.93%
Distribution Center	991,344	764,941	15,564	210,839	78.73%
Mail Center	413,650	215,544	26,086	172,020	58.41%
Transportation	12,540,847	6,344,247	4,192,461	2,004,139	84.02%
<b>BUSINESS OPERATIONS</b>	<b>49,089,554</b>	<b>28,039,092</b>	<b>10,179,128</b>	<b>10,871,335</b>	<b>77.85%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	33,610	15,711	12,439	5,459	83.76%
Board Office/Member Pay	409,747	271,596	20,141	118,010	71.20%
Superintendent's Office	1,142,501	592,301	164,253	385,947	66.22%
Treasurer's Office	13,524,128	9,627,918	100,591	3,795,620	71.93%
Public Relations	943,237	457,672	66,994	418,571	55.62%
DEA President	107,978	72,858	-	35,120	67.47%
Human Resources	9,019,043	3,803,231	2,072,131	3,143,680	65.14%
Legal	1,910,560	1,015,650	595,462	299,448	84.33%
<b>ADMINISTRATION AND SUPPORT</b>	<b>27,090,803</b>	<b>15,856,937</b>	<b>3,032,012</b>	<b>8,201,854</b>	<b>69.72%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	10,552,360	4,863,331	642,561	5,046,468	52.18%
Utilities	3,902,366	2,659,697	1,158,003	84,666	97.83%
<b>FISCAL CHARGES</b>	<b>14,454,725</b>	<b>7,523,027</b>	<b>1,800,564</b>	<b>5,131,135</b>	<b>64.50%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 247,255,494</b>	<b>\$ 152,715,756</b>	<b>\$ 17,771,656</b>	<b>\$ 76,768,678</b>	<b>68.95%</b>

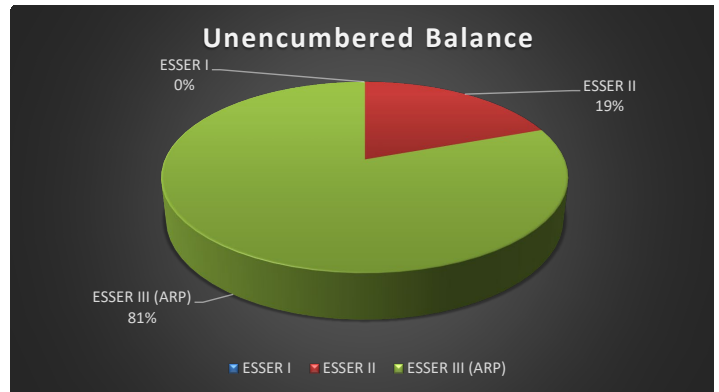
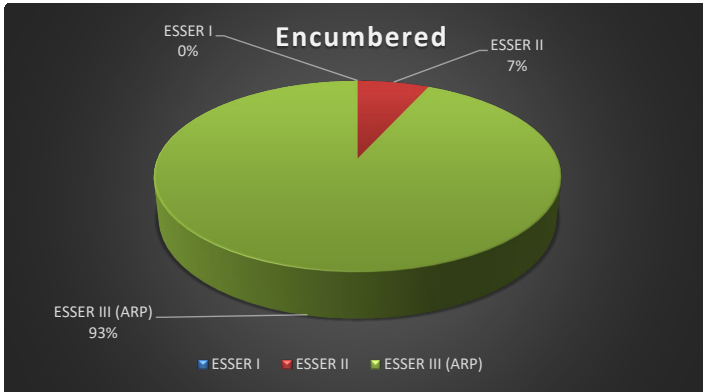
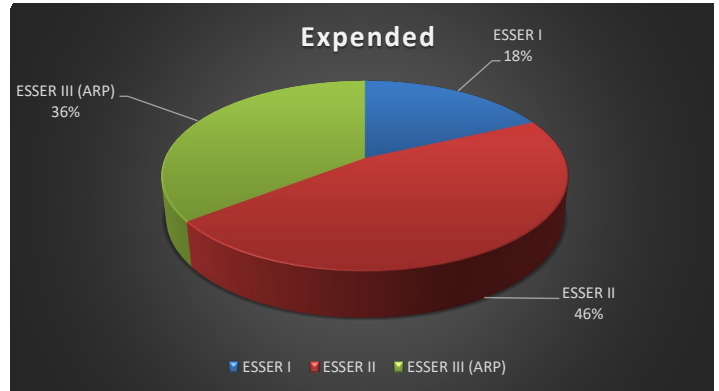
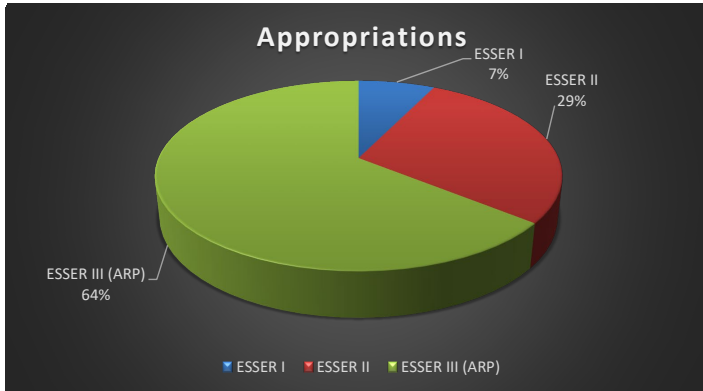
# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of March 31, 2023

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$247,255,494	\$ 152,715,756	\$17,771,656	\$76,768,082	68.95%
<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	162,913	42,882	642,417	24.26%
019	Other Grant	953,192	25,125	10,056	918,010	3.69%
034	Classroom Facilities Maintenance	4,999,395	1,045,604	1,031,341	2,922,450	41.54%
300	District Managed Student Activity	604,811	174,088	18,585	412,138	31.86%
401	Auxiliary Services NPSD	3,437,112	1,610,545	304,125	1,522,443	55.71%
439	Public School Preschool	1,183,919	434,481	278,000	471,439	60.18%
451	Data Communication for Schools	46,800	46,800			100.00%
461	High Schools That Work	10,000			10,000	
467	Student Wellness	434,473	236,366		198,106	54.40%
499	Miscellaneous State Grants	200,000			200,000	
507	ESSERS	118,057,316	23,223,071	17,126,167	77,708,078	34.18%
509	21ST Century	1,366,980	444,503	341,992	580,486	57.54%
516	IDEA PartB Special Education	9,470,112	2,765,747	1,374,773	5,329,592	43.72%
524	Vocation Education CarlDPerkins	1,432,703	341,090	84,612	1,007,000	29.71%
536	Title I School Improvement A	2,243,288	11,800		2,231,488	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	638,197	22,368	841,962	43.96%
572	Title I Disadvantaged Children	40,006,686	11,058,947	1,943,661	27,004,078	32.50%
584	Drug Free Schools	2,284,802	523,197	371,637	1,389,968	39.16%
587	IDEA Preschool Handicapped	169,927	69,353		100,574	40.81%
590	Improving Teacher Quality	2,691,317	703,401	120,962	1,866,954	30.63%
599	Miscellaneous Federal Grants	3,157,376	1,601,954	205,019	1,350,403	57.23%
	<b>Special Revenue Funds</b>	<b>195,609,708</b>	<b>45,258,537</b>	<b>23,276,180</b>	<b>127,074,991</b>	<b>35.04%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	10,928,874	6,020,569	3,368,694	1,539,611	85.91%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	18,411,009	7,884,189	1,854,494	8,672,327	52.90%
009	Uniform School Supplies	37,300	2,205	357	34,738	6.87%
013	Welcome Stadium	18,681,357	9,308,924	3,147,854	6,224,579	66.68%
	<b>Total Enterprise Funds</b>	<b>37,129,667</b>	<b>17,195,318</b>	<b>5,002,705</b>	<b>14,931,644</b>	<b>59.79%</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	20,036,827	514,713	9,469,735	68.46%
027	Worker's Comp Self Insured	4,016,935	1,046,516	33,180	2,937,239	26.88%
	<b>Total Internal Service</b>	<b>34,154,102</b>	<b>21,096,127</b>	<b>547,893</b>	<b>12,510,082</b>	<b>63.37%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,360,000	8,882,650		7,477,350	54.29%
200	Student Managed Activity	384,732	43,038	31,755	309,939	19.44%
	<b>Total Trust and Agency Funds</b>	<b>16,744,732</b>	<b>8,925,687</b>	<b>31,755</b>	<b>7,787,289</b>	<b>53.49%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	300,090	1,188	90	298,812	0.43%
<b>TOTAL ALL FUNDS</b>		<b>\$559,302,718</b>	<b>\$266,050,777</b>	<b>\$49,998,974</b>	<b>\$243,252,967</b>	<b>56.51%</b>

**DAYTON PUBLIC SCHOOLS**  
**ESSER STATUS REPORT**  
**March 31, 2023**

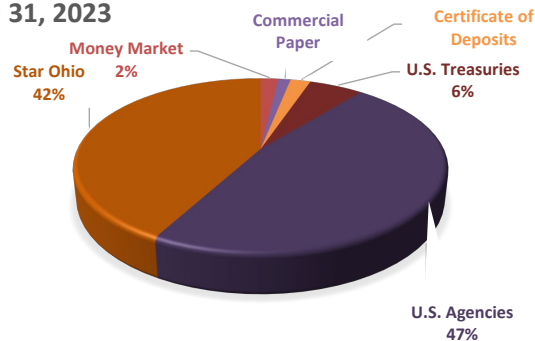
	<u>Appropriations</u>	<u>Expended</u>	<u>Encumbered</u>	<u>Unencumbered Balance</u>
ESSER I	10,238,996.06	10,108,334.75	-	-
ESSER II	40,342,426.00	25,889,009.85	1,165,425.70	13,287,990.45
ESSER III (ARP)	90,667,711.71	19,830,954.45	15,951,226.73	54,885,530.53
<b>Total</b>	<b>141,249,133.77</b>	<b>55,828,299.05</b>	<b>17,116,652.43</b>	<b>68,173,520.98</b>



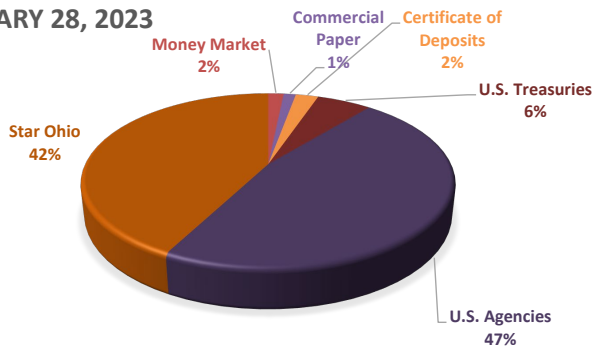
**DAYTON PUBLIC SCHOOLS  
MONTHLY FINANCIAL REPORT  
INVESTMENT PORTFOLIO STATUS REPORT**

	March 31, 2023	February 28, 2023	March 31, 2022	Change from Previous Year
Total Par Value	\$201,675,592.78	\$201,242,846.86	\$192,649,826.43	\$9,025,766.35
Total Adjusted Cost	\$200,495,696.01	\$200,030,275.24	\$192,145,500.10	\$8,350,195.91
Total Market Value	\$195,480,323.76	\$193,441,192.41	\$188,282,983.93	\$7,197,339.83
Weighted Average Yield	2.79%	2.73%	0.45%	2.342%
Fifth Third Bank Yield	0.90%	0.87%	0.55%	0.349%
Star Ohio Yield	4.87%	4.76%	0.36%	4.510%
Meeder Investment Yield	2.62%	2.51%		2.617%
Weighted Average Remaining Life (Days)	349	358	465	-116
Interest Earnings Actual - Year to Date	\$1,286,286.54	\$854,352.35	\$152,866.73	\$1,133,419.81
<b>Investment Holdings</b>	<b>March 31, 2023</b>	<b>February 28, 2023</b>	<b>March 31, 2022</b>	<b>Change from Previous Year</b>
Money Market	\$3,633,538.29	\$3,114,877.11	\$5,336,739.84	(\$1,703,201.55)
Commercial Paper	\$2,479,239.00	\$2,468,295.00		\$2,479,239.00
Certificate of Deposits	\$4,081,076.59	\$4,562,180.16	\$7,688,546.89	(\$3,607,470.30)
U.S. Treasuries	\$11,071,487.40	\$10,994,850.50		\$11,071,487.40
U.S. Agencies	\$92,047,927.99	\$90,472,019.89	\$75,654,610.61	\$16,393,317.38
Star Ohio	\$82,167,054.49	\$81,828,969.75	\$99,603,086.59	(\$17,436,032.10)
	\$195,480,323.76	\$193,441,192.41	\$188,282,983.93	\$7,197,339.83

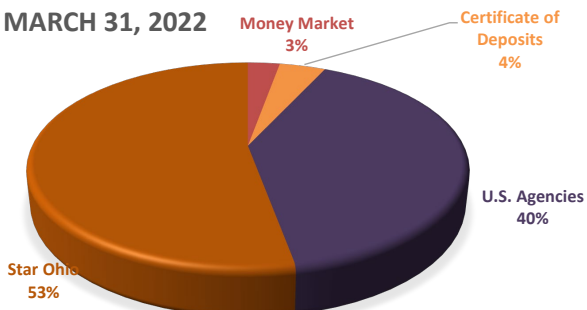
**MARCH 31, 2023**



**FEBRUARY 28, 2023**



**MARCH 31, 2022**



**DAYTON PUBLIC SCHOOLS**  
**CASH RECONCILIATION**  
**As Of March 31, 2023**

**Bank Balances**

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	3/31/2023	\$33,998,278
Investments		
Star Ohio	3/31/2023	82,167,054.49
Fifth Third Securities	3/31/2023	93,188,083.93
US Bank	3/31/2023	25,140,557.59
Total Investments		<u>200,495,696.01</u>
<b>Total Bank Balance</b>		<u>234,493,974.50</u>
<b>Bank to book reconciling items</b>		
Key Bank Outstanding Checks		<u>(1,226,229)</u>
<b>Reconciled Bank Balance</b>		<u><b>\$233,267,745</b></u>
Cash Balance Per Book		\$232,051,803
<b>Book to bank reconciling items</b>		
Gain on Investments		10,409
Interest		464,218
Fees		(2,210)
Misc. Debits		(257)
Liabilities		904,644
P-Card		(44,888)
Reliastar		(115,974)
<b>Reconciled Book Balance</b>		<u><b>\$233,267,745</b></u>