



# **Monthly Financial Reports**

## **July 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, 2023 - June 30, 2024  
submitted for your review and consideration:

**Hiwot Abraha**  
Treasurer/CFO



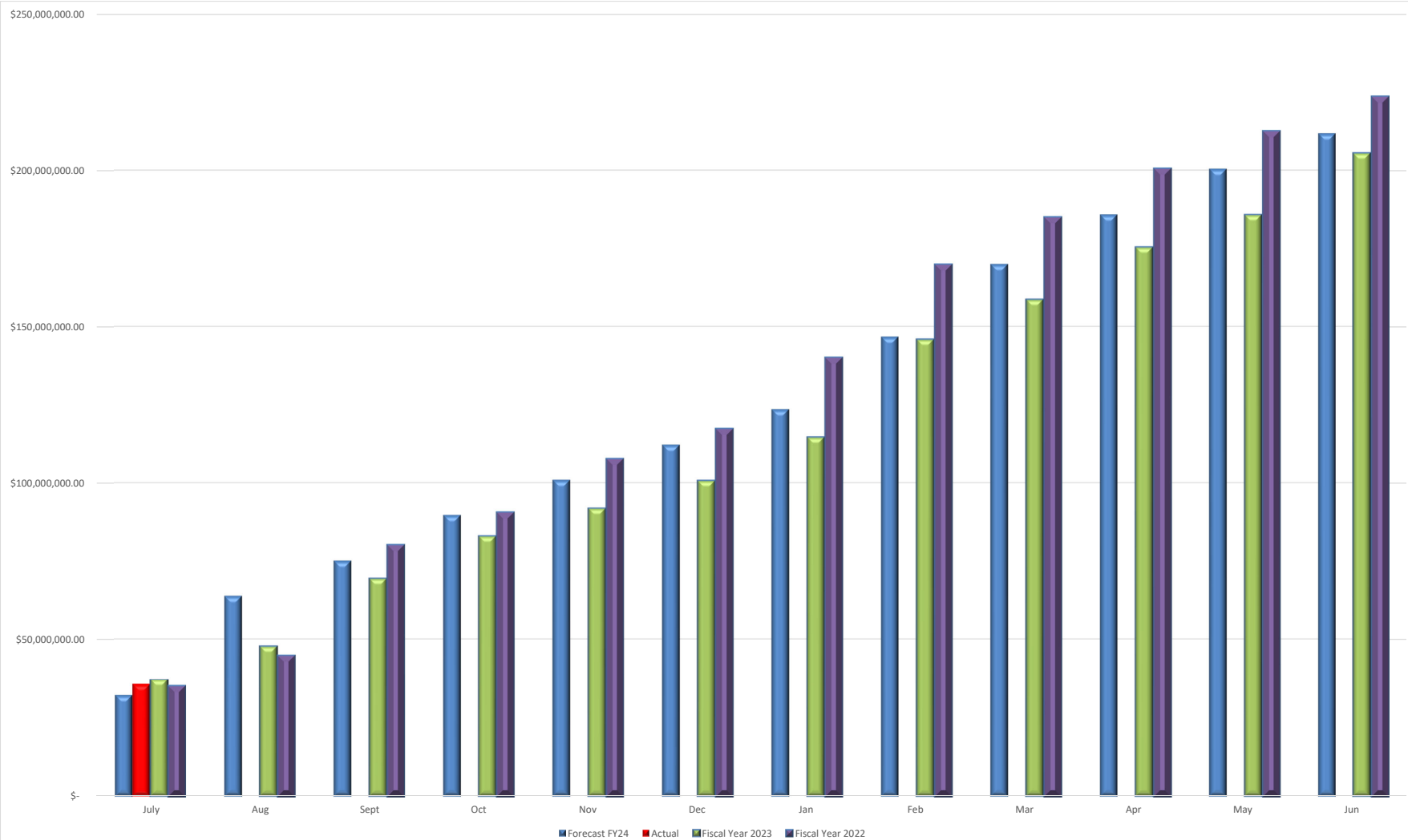
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**DAYTON PUBLIC SCHOOLS  
GENERAL FUND REVENUES  
FORECAST AND ACTUAL COMPARISON REPORT FOR JULY-2023**

**Revenues**

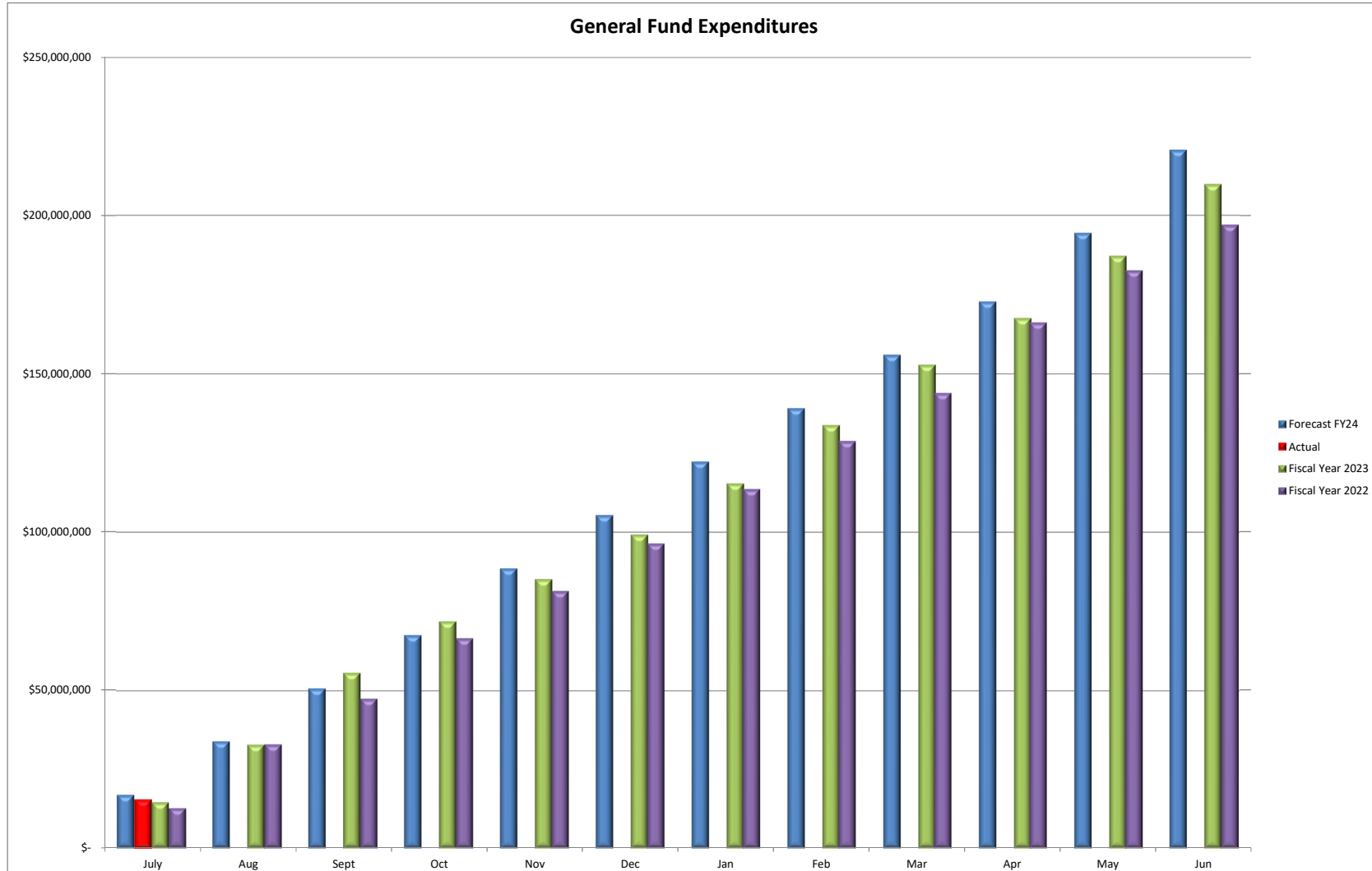
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	31,873,811	63,747,623	74,999,897	89,611,935	100,864,209	112,116,483	123,368,757	146,612,482	169,854,355	185,729,667	200,341,705	211,593,979
Actual	35,347,220											
Fiscal Year 2023	37,015,289	47,779,317	69,463,954	83,051,960	91,927,388	100,784,269	114,605,416	145,894,894	158,640,222	175,373,254	185,721,473	205,412,645
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



**DAYTON PUBLIC SCHOOLS  
GENERAL FUND EXPENDITURES  
FORECAST AND ACTUAL COMPARISON REPORT FOR JULY-2023**

**Expenditures**

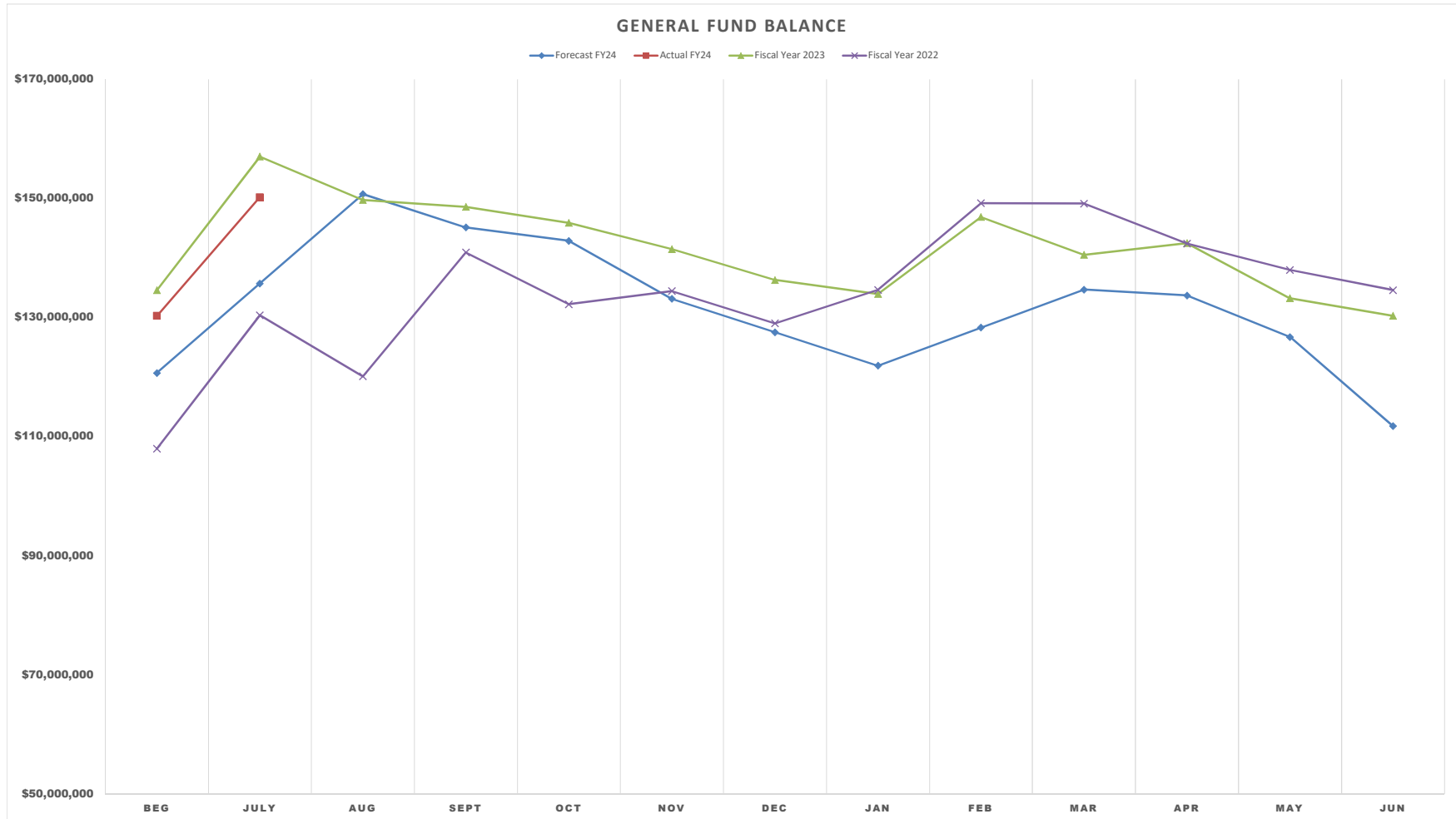
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	16,856,946	33,713,891	50,570,837	67,427,782	88,429,184	105,286,130	122,143,075	139,000,021	155,856,966	172,713,912	194,306,362	220,509,208
Actual	15,433,813											
Fiscal Year 2023	20,399,360	38,866,610	60,910,282	87,508,323	108,043,037	126,528,628	148,430,153	170,084,939	190,593,385	218,223,302	239,970,323	278,485,431
Fiscal Year 2022	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 JULY-2023**

**Fund Balance**

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	120,685,772	135,702,638	150,719,504	145,114,832	142,869,925	133,120,797	127,516,126	121,911,454	128,298,233	134,683,161	133,701,527	126,721,114	111,770,543
Actual FY24	130,275,053	150,188,460											
Fiscal Year 2023	134,587,582	157,014,159	149,715,328	148,575,718	145,876,322	141,480,470	136,285,242	133,929,494	146,859,556	140,512,048	142,486,285	133,223,747	130,275,053
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



**DAYTON PUBLIC SCHOOLS**  
**General Fund (001)**  
**Comparison of July 2022 to July 2023**

	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	<b>\$134,587,581</b>	<b>\$130,275,052</b>	<b>(\$4,312,529)</b>	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	18,314,700	19,068,874	754,174	
Tangible Personal Property Tax	4,578,675	3,365,095	(1,213,580)	
Payments in Lieu of Taxes	144,298		(144,298)	
<b>Total Property Taxes</b>	<b>\$23,037,673</b>	<b>\$22,433,969</b>	<b>(\$603,704)</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	11,974,871	10,529,055	(1,445,816)	
Restricted Grants-in-Aid	1,689,030	1,495,034	(193,996)	
<b>Total State Funding</b>	<b>\$13,663,901</b>	<b>\$12,024,089</b>	<b>(\$1,639,812)</b>	(2)
<b>Other Financing Sources</b>				
Other Revenues	313,715	889,162	575,447	(3)
	<b>\$313,715</b>	<b>\$889,162</b>	<b>\$575,447</b>	
<b>TOTAL REVENUE</b>	<b>\$37,015,289</b>	<b>\$35,347,220</b>	<b>(\$1,668,069)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	7,606,601	7,762,319	155,718	
Employees' Retirement/Insurance Benefits	2,549,022	2,686,070	137,048	
<b>Total Salaries and Benefits</b>	<b>10,155,623</b>	<b>10,448,390</b>	<b>292,767</b>	(4)
<b>Purchased Services</b>				
Lease Payments	43,249	3,986	(39,263)	
Voucher Schools/Tuition Adjustments				
Purchased Services - Other	3,191,244	3,154,261	(36,983)	
<b>Total Purchased Services</b>	<b>3,234,493</b>	<b>3,158,247</b>	<b>(76,246)</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	586,970	1,081,212	494,242	
Capital Outlay	535,365	215,979	(319,386)	(5)
Advances Out		125,000	125,000	(6)
Other Objects	76,262	404,985	328,723	
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$1,198,597</b>	<b>\$1,827,176</b>	<b>\$628,579</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$14,588,713</b>	<b>\$15,433,813</b>	<b>\$845,100</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>22,426,576</b>	<b>19,913,407</b>	<b>(2,513,169)</b>	
<b>Ending Cash Balance</b>	<b>\$157,014,157</b>	<b>\$150,188,459</b>	<b>(\$6,825,698)</b>	
Outstanding Encumbrance	36,830,787	41,749,624	4,918,837	
<b>Unreserved Cash Balance</b>	<b>\$120,183,370</b>	<b>\$108,438,835</b>	<b>(\$11,744,535)</b>	

EXPLANATIONS OF SIGNIFICANT VARIANCES  
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS  
For the Month Ending June 30, 2023

**Note 1: Total Property Taxes**

Total Property Tax decreased by \$603,704 due to the District receiving less in property tax advance payments from the County during FY'24.

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

Unrestricted Grants-in-Aid decreased by \$1.4M as the District received less money from state foundation. This trend should reverse as the year progresses

Restricted Grants-in-Aid decreased by \$144,298 due to decrease in state foundation funding for the month of July.

**Note 3: Other Revenues**

Other revenues increased by \$575,47 due to an increase in interest income from District's investments

**Note 4: Salaries and Benefits**

Salaries and Benefits increased by \$292,767 due to increases for FY'24

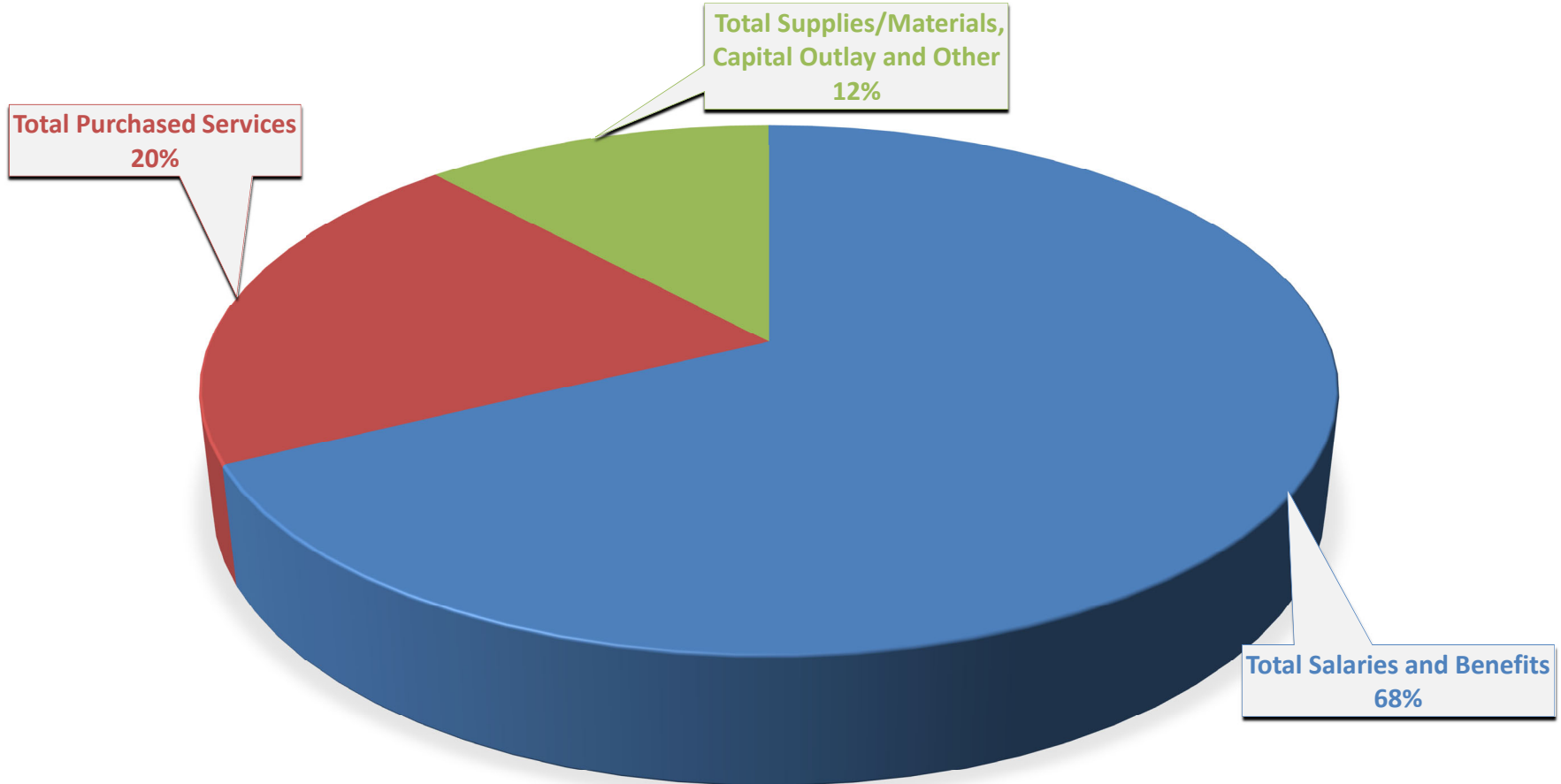
**Note 5: Advances Out**

Advances Out Increased by \$125,000 as the District advanced money to Welcome Stadium (Fund 013) for setting up the Spirit Shop.

**Note 6: Other Objects**

Other Objects increased by \$328,723 due to liability insurance payments made during July 2023. In previous year these payments were not made until August.

## PERCENTAGE OF GENERAL FUND SPENDING



**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of July 31, 2023**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$9,270,235.74	647,446		\$8,622,789.49	6.98%
Teachers	58,924,009	4,270,961		54,653,048	7.25%
School Nurses	-	218,729		(218,729)	
School Counselors	1,813,496	140,653		1,672,843	7.76%
Library Media Spec	938,107	61,330		876,777	6.54%
Extra Duty Pay	815,150	-		815,150	
Supplies/Materials	1,179,427	80,848	362,599	735,980	37.60%
<b>REGULAR INSTRUCTION</b>	<b>72,940,425</b>	<b>5,419,967</b>	<b>362,599</b>	<b>67,157,859</b>	<b>7.93%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	16,684,000	1,230,987	-	15,453,013	7.38%
Gifted Teachers	899,054	60,063	2,000	836,991	6.90%
ELL Program	3,477,356	231,796	181,070	3,064,490	11.87%
ECIP Program	2,563,831	145,667	3,247	2,414,917	5.81%
ECIP Para(s)	1,183,083	18,636	-	1,164,447	1.58%
Psychological Services	2,391,835	111,858	3,949	2,276,029	4.84%
Paraprofessionals	4,277,880	96,893	-	4,180,987	2.26%
Related Services	4,819,784	330,617	-	4,489,167	6.86%
PASS Required Services	12,140,354	582,347	-	11,558,007	4.80%
OEC Central Office	5,070,141	183,685	3,038,305	1,848,151	63.55%
<b>EXCEPTIONAL CHILDREN</b>	<b>53,507,318</b>	<b>2,992,549</b>	<b>3,228,571</b>	<b>47,286,198</b>	<b>11.63%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	632,210	-	-	632,210	
Positive School Climate	1,185,877	61,653	6,047	1,118,176	5.71%
Clericals/Bus Mgrs	3,951,566	170,466	-	3,781,100	4.31%
Career Tech	5,301,469	363,086	310,879	4,627,503	12.71%
Special Programs: Athletics	2,494,133	78,528	522,897	1,892,708	24.11%
Supplemental Athletic Contract	1,374,225	-	-	1,374,225	
<b>SPECIAL PROGRAMS</b>	<b>14,939,479</b>	<b>673,734</b>	<b>839,824</b>	<b>13,425,922</b>	<b>10.13%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,275,280	540,199.29	1,914,073.00	4,821,008	33.73%
Chief of Schools	1,200,540	180,940.34	48,068.62	971,531	19.08%
Office of Cultural Engagement	1,461,994	13,700.11		1,448,294	0.94%
Grants Mgmt	82,777	4,474.44	-	78,303	5.41%
Academics	861,206	42,637.38	10,561.73	808,007	6.18%
Accountability	2,000,996	206,917.37	813,865.62	980,213	51.01%
Student Services	294,468	21,500.98	-	272,967	7.30%
Student Enrollment Ctr	4,122,926	293,704.20	1,967,193.59	1,862,028	54.84%
<b>CHIEF ACADEMIC</b>	<b>17,300,187</b>	<b>1,304,074</b>	<b>4,753,763</b>	<b>11,242,351</b>	<b>35.02%</b>
<b>INSTRUCTION and SUPPORT</b>	<b>158,687,409</b>	<b>10,390,324</b>	<b>9,184,756</b>	<b>139,112,329</b>	<b>12.34%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	1,558,626	72,797.88	762,382.63	723,446	53.58%
IT/Erate Support	15,060,063	735,204.65	9,770,482.85	4,554,376	69.76%
Custodial Operations	2,793,383	802,603.62	1,248,763.63	742,016	73.44%
Grounds/Shop	2,451,369	232,434.42	396,224.87	1,822,710	25.65%
Facilities	6,639,240	378,022.60	1,123,451.05	5,137,767	22.62%
Environmental Compliance	561,342	24,370.17	279,728.55	257,243	54.17%
Distribution Center	1,038,566	62,056.36	27,800.00	948,710	8.65%
Mail Center	358,143	6,764.67	127,250.00	224,128	37.42%
Transportation	15,781,134	942,141.92	9,679,624.24	5,159,368	67.31%
<b>BUSINESS OPERATIONS</b>	<b>46,241,868</b>	<b>3,256,396</b>	<b>23,415,708</b>	<b>19,569,764</b>	<b>57.68%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	35,287		22,149.06	13,138	62.77%
Board Office/Member Pay	559,376	17,532.86	20,219.47	521,624	6.75%
Superintendent's Office	1,073,060	21,978.75	238,789.04	812,292	24.30%
Treasurer's Office	9,841,902	396,225.75	275,613.97	9,170,062	6.83%
Public Relations	754,512	40,863	34,186	679,463	9.95%
DEA President	110,998	8,498.82		102,499	7.66%
Human Resources	7,150,994	199,311	1,613,978	5,337,704	25.36%
Legal	1,661,456	110,986	1,202,786	347,683	79.07%
<b>ADMINISTRATION AND SUPPORT</b>	<b>21,187,585</b>	<b>795,397</b>	<b>3,407,722</b>	<b>16,984,466</b>	<b>19.84%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	10,061,161	692,843	1,138,912	8,229,407	18.21%
Utilities	5,156,085	298,853	4,602,526	254,706	95.06%
<b>FISCAL CHARGES</b>	<b>15,217,246</b>	<b>991,695</b>	<b>5,741,437</b>	<b>8,484,113</b>	<b>44.25%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 241,334,108</b>	<b>\$ 15,433,813</b>	<b>\$ 41,749,624</b>	<b>\$ 184,150,672</b>	<b>23.69%</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 JULY 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 6/30/23</b>	<b>Encumbrances 6/30/23</b>	<b>Unreserved CASH BALANCE 6/30/23</b>
<b>GENERAL FUND</b>							
001	General Fund	\$130,275,052	\$35,347,220	\$15,433,813	\$150,188,459	\$41,749,624	\$108,438,835
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	\$16,455,097	\$5,772,926		\$22,228,023		\$22,228,023
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	\$535,156	\$10,699	\$8,394	\$537,460	\$26,318	\$511,142
019	Other Grant	\$782,468	\$4,000		\$786,468	\$3,732	\$782,736
034	Classroom Facilities Maintenance	\$4,875,523	\$220,258	\$410,697	\$4,685,085	\$1,092,461	\$3,592,623
300	District Managed Student Activity	\$318,397		\$8,709	\$309,688	\$73,192	\$236,497
401	Auxiliary Services NPSD	\$910,363	\$6,105	\$181,880	\$734,587	\$4,030	\$730,557
439	Public School Preschool	(\$68,400)	\$68,400	\$71,200	(\$71,200)		(\$71,200)
451	Data Communication for Schools	\$5,534	\$1,199		\$6,733		\$6,733
499	Miscellaneous State Grants	\$98,613			\$98,613		\$98,613
507	ESSERS	(\$11,696,562)	\$11,696,562	\$2,198,854	(\$2,198,854)	\$16,198,986	(\$18,397,841)
509	21ST Century - 21st Century	(\$20,115)		\$61,158	(\$81,273)	\$180,691	(\$261,964)
516	IDEA Part B Special Education	(\$708,976)	\$729,090	\$370,137	(\$350,022)	\$847,624	(\$1,197,646)
524	Vocation Education Carl Perkins	(\$59,829)	\$59,829	\$26,442	(\$26,442)	\$232,105	(\$258,548)
536	Title I School Improvement A	(\$1,382)	\$1,382	\$57,697	(\$57,697)	\$92,479	(\$150,176)
551	Title III Limit English Proficiency	(\$32,667)	\$34,214	\$13,409	(\$11,862)	\$11,318	(\$23,180)
572	Title I Disadvantaged Children	(\$1,227,745)	\$1,229,147	\$2,096,711	(\$2,095,309)	\$5,561,569	(\$7,656,878)
584	Drug Free Schools - Title IV	(\$119,256)	\$119,256	\$162,382	(\$162,382)	\$367,399	(\$529,780)
587	IDEA Preschool Handicapped	(\$3,297)	\$3,297	\$21,945	(\$21,945)		(\$21,945)
590	Improving Teacher Quality	(\$154,704)	\$154,704	\$53,123	(\$53,123)	\$152,572	(\$205,694)
599	Miscellaneous Federal Grants	\$406,319		\$364	\$405,955		\$405,955
	<b>Total Special Revenue Funds:</b>	<b>(\$6,160,558)</b>	<b>\$14,338,141</b>	<b>\$5,743,102</b>	<b>\$2,434,481</b>	<b>\$24,844,476</b>	<b>(\$22,409,996)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	\$11,036,942	\$220,258	\$2,416,412	\$8,840,788	\$7,376,144	\$1,464,645
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$23,696,383	\$244,316	\$164,375	\$23,776,324	\$7,522,195	\$16,254,129
009	Uniform School Supplies	\$20,087			\$20,087		\$20,087
013	Welcome Stadium	\$12,534,624	\$125,150	\$5,057,881	\$7,601,893	\$7,267,713	\$334,179
	<b>Total Enterprise Funds</b>	<b>\$36,251,094</b>	<b>\$369,466</b>	<b>\$5,222,256</b>	<b>\$31,398,303</b>	<b>\$14,789,908</b>	<b>\$16,608,395</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	\$102,865	\$1,124		\$103,989		\$103,989
021	Intra District Services	\$3,108			\$3,108		\$3,108
024	Self Insured Employee Benefits	\$22,409,151	\$1,831,703	\$2,703,578	\$21,537,276	\$810,474	\$20,726,802
027	Worker's Comp Self Insured	\$13,564,522	\$46,028	\$2,022	\$13,608,528	\$17,375	\$13,591,153
	<b>Total Internal Service</b>	<b>\$36,079,647</b>	<b>\$1,878,855</b>	<b>\$2,705,600</b>	<b>\$35,252,901</b>	<b>\$827,849</b>	<b>\$34,425,051</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	\$5,775,052	\$1,213,733	\$1,591,812	\$5,396,973		\$5,396,973
200	Student Managed Activity	\$256,897	\$8,497	\$2,924	\$262,469	\$12,933	\$249,536
	<b>Total Trust and Agency Funds</b>	<b>\$6,031,948</b>	<b>\$1,222,229</b>	<b>\$1,594,736</b>	<b>\$5,659,441</b>	<b>\$12,933</b>	<b>\$5,646,508</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	\$246,464			\$246,464	\$90	\$246,374
<b>TOTAL ALL FUNDS</b>		<b>\$230,215,686</b>	<b>\$59,149,095</b>	<b>\$33,115,920</b>	<b>\$256,248,860</b>	<b>\$89,601,024</b>	<b>\$166,647,837</b>

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

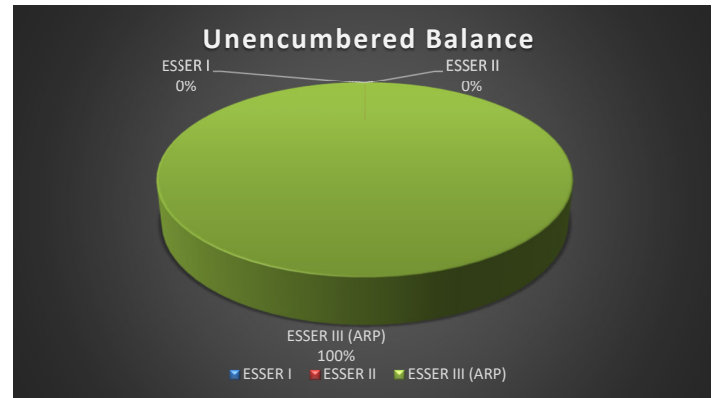
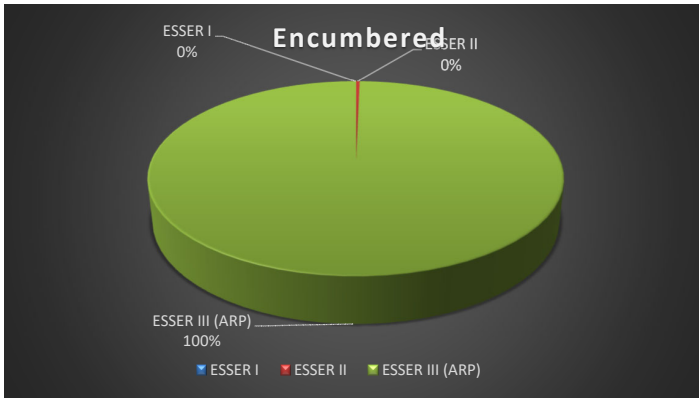
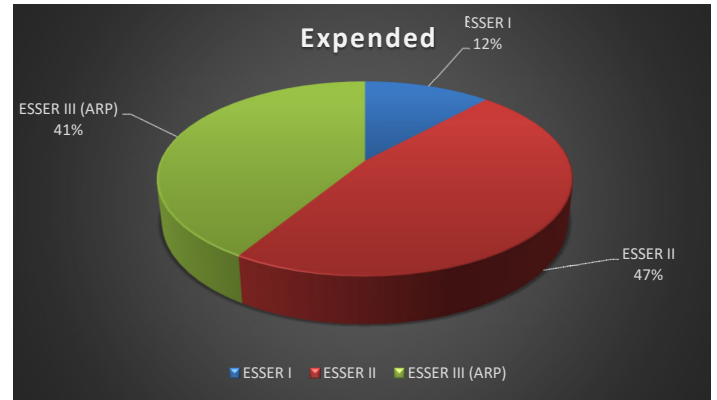
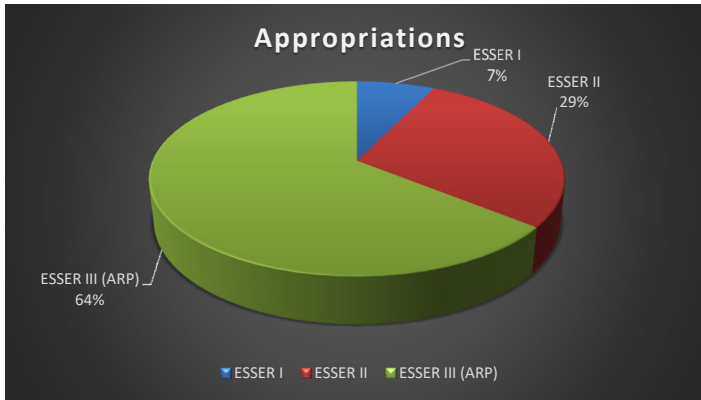
# DAYTON PUBLIC SCHOOLS

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

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$241,334,108	\$ 15,433,813	\$41,749,624	\$184,150,672	23.69%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	17,180,050			17,180,050	
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	827,235	8,394	26,318	792,523	4.20%
019	Other Grant	951,505		3,732	947,773	0.39%
034	Classroom Facilities Maintenance	5,013,227	410,697	1,092,461	3,510,069	29.98%
300	District Managed Student Activity	535,442	8,709	73,192	453,542	15.30%
401	Auxiliary Services NPSD	2,886,711	181,880	4,030	2,700,800	6.44%
439	Public School Preschool	988,800	71,200		917,600	7.20%
451	Data Communication for Schools	46,800			46,800	
461	High Schools That Work	5,000			5,000	
499	Miscellaneous State Grants	1,907,953			1,907,953	
507	ESSERS	80,580,863	2,198,854	16,198,986	62,183,022	22.83%
509	21ST Century	1,333,493	61,158	180,691	1,091,644	18.14%
516	IDEA PartB Special Education	8,157,381	370,137	847,624	6,939,620	14.93%
524	Vocation Education CarlDPerkins	1,091,179	26,442	232,105	832,631	23.69%
536	Title I School Improvement A	2,546,186	57,697	92,479	2,396,010	5.90%
551	Title III Limit English Proficiency	813,450	13,409	11,318	788,723	3.04%
572	Title I Disadvantaged Children	21,053,010	2,096,711	5,561,569	13,394,730	36.38%
584	Drug Free Schools	3,175,244	162,382	367,399	2,645,464	16.68%
587	IDEA Preschool Handicapped	128,738	21,945		106,793	17.05%
590	Improving Teacher Quality	2,077,553	53,123	152,572	1,871,859	9.90%
599	Miscellaneous Federal Grants	436,319	364		435,955	0.08%
	<b>Special Revenue Funds</b>	<b>134,556,090</b>	<b>5,743,102</b>	<b>24,844,476</b>	<b>103,968,511</b>	<b>22.73%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	11,543,802	2,416,412	7,376,144	1,751,246	84.83%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	16,902,586	164,375	7,522,195	9,216,016	45.48%
009	Uniform School Supplies	37,300			37,300	
013	Welcome Stadium	13,495,442	5,057,881	7,267,713	1,169,847	91.33%
	<b>Total Enterprise Funds</b>	<b>30,435,327</b>	<b>5,222,256</b>	<b>14,789,908</b>	<b>10,423,163</b>	<b>65.75%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	110,000			110,000	
021	Intra District Services	3,108			3,108	
024	Self Insured Employee Benefits	30,305,399	2,703,578	810,474	26,791,347	11.60%
027	Worker's Comp Self Insured	4,020,180	2,022	17,375	4,000,783	0.48%
	<b>Total Internal Service</b>	<b>34,438,687</b>	<b>2,705,600</b>	<b>827,849</b>	<b>30,905,237</b>	<b>10.26%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,360,000	1,591,812		14,768,188	9.73%
200	Student Managed Activity	389,101	2,924	12,933	373,243	4.08%
	<b>Total Trust and Agency Funds</b>	<b>16,749,101</b>	<b>1,594,736</b>	<b>12,933</b>	<b>15,141,431</b>	<b>9.60%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	300,090		90	300,000	0.03%
<b>TOTAL ALL FUNDS</b>		<b>\$486,537,255</b>	<b>\$33,115,920</b>	<b>\$89,601,024</b>	<b>\$363,820,310</b>	<b>25.22%</b>

**DAYTON PUBLIC SCHOOLS**  
**ESSER STATUS REPORT**  
**July 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	40,285,939.61	50,000.00	6,486.39
ESSER III (ARP)	90,667,711.71	35,407,346.21	15,333,191.34	39,927,174.16
<b>Total</b>	<b>141,249,133.77</b>	<b>85,801,620.57</b>	<b>15,383,191.34</b>	<b>39,933,660.55</b>



**Welcome Stadium Construction Activity**  
**As of July 31, 2023**

**Welcome Stadium Fund**

	Budgeted	Actual	Amount Left
General Fund Transfer	12,165,361	12,165,361	0
Total Resources From Welcome Stadium Fund	25,017,787.24	25,017,787.24	0.00

**ESSER Fund**

ARP ESSER Amount Allocated	9,250,000.00	9,250,000.00	0.00
Total Money Budgeted for Welcome Stadium	\$34,267,787.24	\$34,267,787.24	\$0.00

	PO Amount	Actual	Outstanding Encumbrances
Welcome Stadium Expenses			
<b>Welcome Stadium Fund</b>			
Motz Group	1,251,861	1,121,133.50	130,727.50
Skanska	389,059	389,059	0.00
Shook Construction	23,232,067	16,182,562.12	7,049,504.88
Denier Electric	670	670	0.00
The Nelson Star	7,341	7,341	0.00
Total Expenses	24,880,998.00	17,700,765.62	7,180,232.38

**ESSER Fund**

Shook Construction	9,250,000	9,250,000.00	0
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Total Welcome Stadium Project	34,130,998.00	26,950,765.62	7,180,232.38
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Remaining Funds	\$136,789	\$7,317,022	
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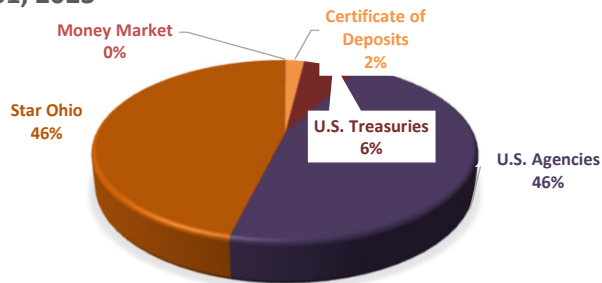
Shook Construcion Amounts	\$32,482,067	\$25,432,562	\$7,049,505
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**DAYTON PUBLIC SCHOOLS**  
**MONTHLY FINANCIAL REPORT**  
**INVESTMENT PORTFOLIO STATUS REPORT**

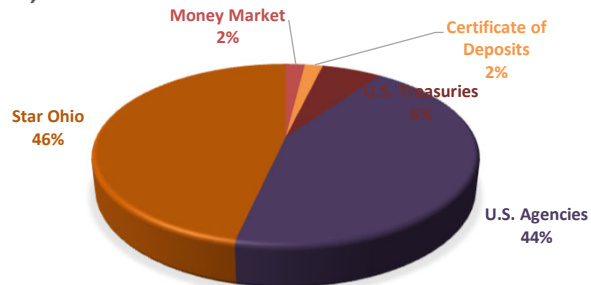
	July 31, 2023	June 30, 2023	July 31, 2022	Change from Previous Year
Total Par Value	\$209,934,586.81	\$129,682,565.00	\$193,132,392.72	\$16,802,194.09
Total Adjusted Cost	\$208,597,659.99	\$217,092,210.52	\$192,628,066.39	\$15,969,593.60
Total Market Value	\$203,350,292.87	\$211,618,579.08	\$188,102,922.71	\$15,247,370.16
Weighted Average Yield	3.13%	3.16%	1.20%	1.936%
Fifth Third Bank Yield	0.74%	0.93%	0.70%	0.039%
Star Ohio Yield	5.31%	5.26%	1.63%	3.680%
Meeder Investment Yield	2.99%	2.75%		2.993%
Weighted Average Remaining Life (Days)	285	285	427	-141
Interest Earnings Actual - Year to Date	\$3,440,098.43	\$2,897,703.45	\$635,433.02	\$2,804,665.41

Investment Holdings	July 31, 2023	June 30, 2023	July 31, 2022	Change from Previous Year
Money Market	\$98,637.46	\$4,102,768.97	\$2,118,885.22	(\$2,020,247.76)
Certificate of Deposits	\$3,862,192.33	\$3,843,073.57	\$6,594,566.95	(\$2,732,374.62)
U.S. Treasuries	\$12,034,692.10	\$12,712,055.70		\$12,034,692.10
U.S. Agencies	\$93,561,821.63	\$92,592,734.81	\$79,451,963.04	\$14,109,858.59
Star Ohio	\$93,792,949.35	\$98,367,946.03	\$99,937,507.50	(\$6,144,558.15)
	\$203,350,292.87	\$211,618,579.08	\$188,102,922.71	\$15,247,370.16

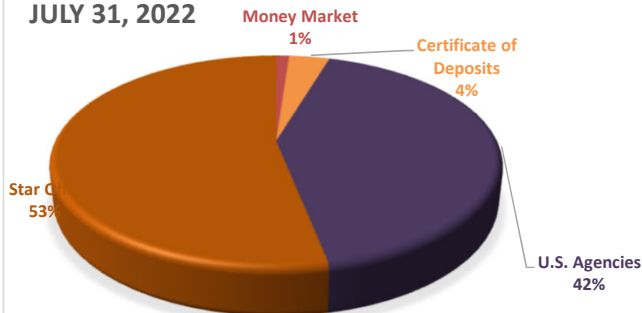
**JULY 31, 2023**



**JUNE 30, 2023**



**JULY 31, 2022**



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

**Bank Balances**

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	7/31/2023	\$51,701,078
Investments		
Star Ohio	7/31/2023	\$93,792,949
Fifth Third Securities	7/31/2023	\$89,383,637
US Bank	7/31/2023	\$25,421,074
Total Investments		<u>\$208,597,660</u>
<b>Total Bank Balance</b>		<u><b>\$260,298,738</b></u>
<b>Bank to book reconciling items</b>		
Key Bank Outstanding Checks		<u>(\$3,575,441)</u>
<b>Reconciled Bank Balance</b>		<u><b>\$256,723,297</b></u>
Cash Balance Per Book		\$256,248,860
<b>Book to bank reconciling items</b>		
Interest		\$501,729
Gain on Investment		\$45,746
Investment Fees		(\$2,213)
P-card		(\$111,139)
Payroll Adjustments		\$2,072
Liability Adjustments		\$38,241
<b>Reconciled Book Balance</b>		<u><b>\$256,723,297</b></u>