



Monthly Financial Reports

June 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

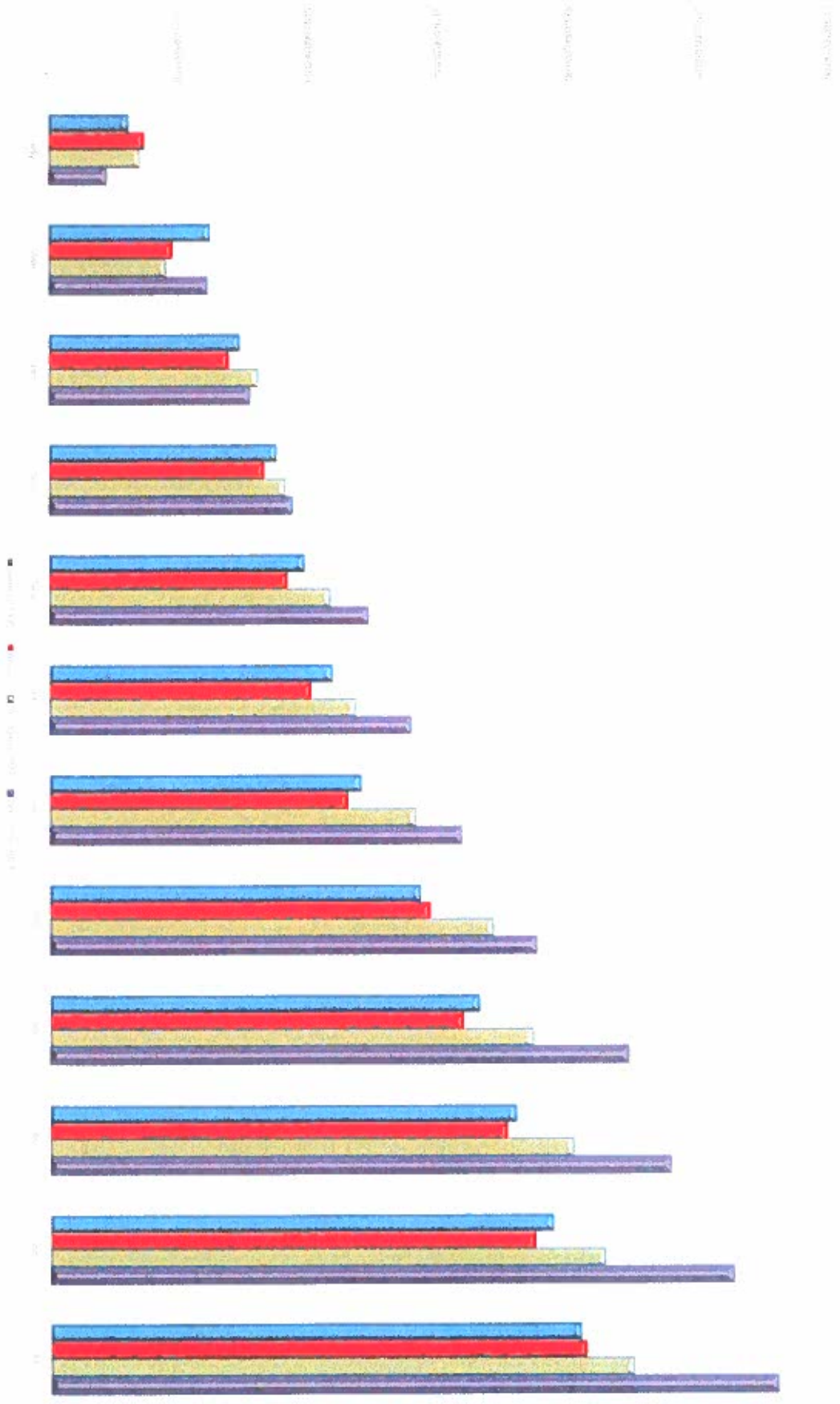
DAYTON PUBLIC SCHOOLS

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

Revenues	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	31,360,816	62,593,632	74,009,637	87,963,975	98,575,233	109,186,532	119,797,811	142,400,540	165,001,418	178,974,574	192,938,911	203,540,190
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	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
Fiscal Year 2021	22,851,252	61,232,969	77,704,585	93,749,271	122,476,229	138,669,726	158,114,433	186,610,170	221,985,433	238,270,951	267,137,958	278,905,244

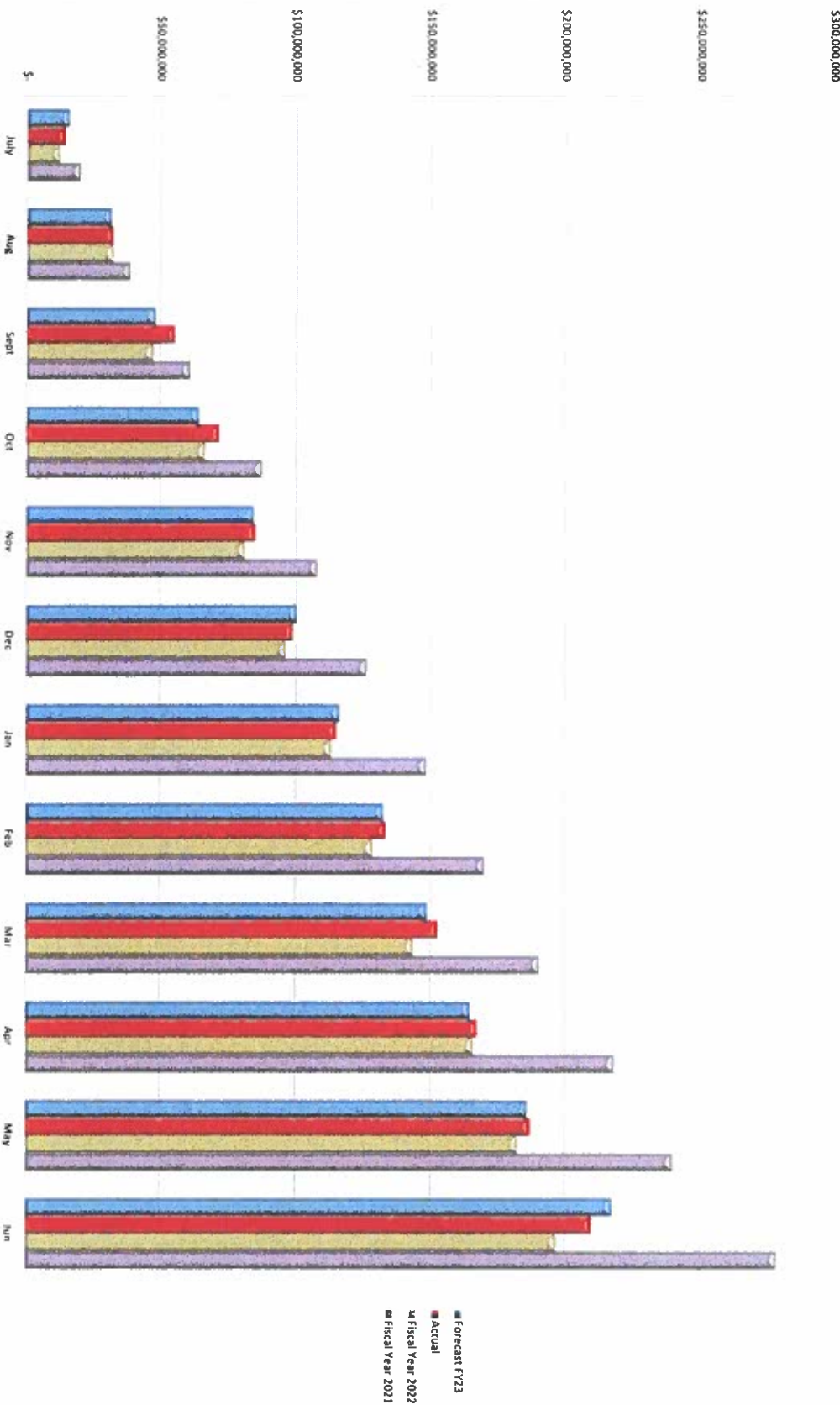


**DAYTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES
FORECAST AND ACTUAL COMPARISON REPORT FOR JUNE 2023**

Expenditures

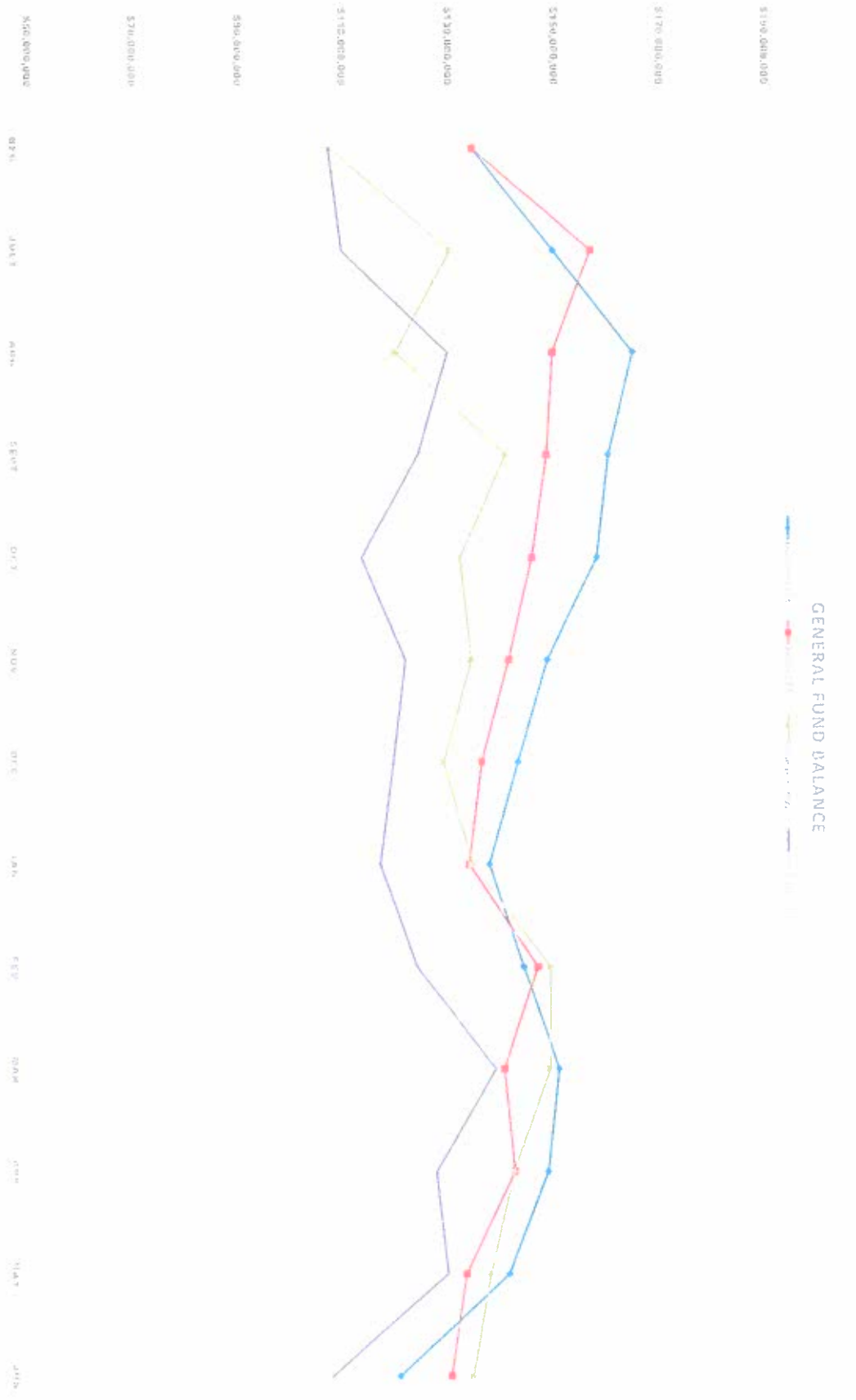
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	16,086,658	32,173,316	48,259,975	64,346,633	84,379,852	100,466,510	116,553,168	132,639,826	148,726,485	164,813,143	186,010,444	217,442,002
Actual	14,588,712	32,651,571	55,475,818	71,763,220	85,034,500	99,086,609	115,263,504	133,632,920	152,715,756	167,474,551	187,085,308	209,725,174
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

General Fund Expenditures



**DAYTON PUBLIC SCHOOLS
GENERAL FUND BALANCE
FORECAST AND ACTUAL COMPARISON REPORT FOR JUNE-2023**

<u>Fund Balance</u>	Aug	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	134,587,582	149,861,740	149,007,898	160,337,244	158,204,924	148,782,983	143,307,604	137,832,225	144,348,296	150,862,515	148,749,013	141,506,049	120,685,770
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	142,486,283	133,223,745	130,275,052
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	138,553,255	127,608,856	129,728,842	107,981,020



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

	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Increase/ (Decrease)	Notes
BEGINNING CASH BALANCE	\$107,981,019	\$134,587,581	\$26,606,562	
REVENUES:				
Local Property Taxes				
General Property Tax (Real Estate)	59,733,738	59,148,893	(584,844)	
Tangible Personal Property Tax	8,685,447	9,463,333	777,886	
Payments in Lieu of Taxes	517,434	1,678,059	1,160,624	
Total Property Taxes	\$68,936,619	\$70,290,285	\$1,353,666	(1)
State Funding				
Unrestricted Grants-in-Aid	113,200,604	110,449,039	(2,751,564)	
Restricted Grants-in-Aid	14,732,008	16,878,661	2,146,653	
Total State Funding	\$127,932,612	\$127,327,701	(\$604,911)	(2)
Other Financing Sources				
Advances In	22,823,139	6,325	(22,816,814)	(3)
Other Revenues	3,845,339	7,788,334	3,942,995	(4)
	\$26,668,478	\$7,794,659	(\$18,873,819)	
TOTAL REVENUE	\$223,537,709	\$205,412,645	(\$18,125,064)	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	100,598,410	91,759,288	(8,839,122)	
Employees' Retirement/Insurance Benefits	36,912,521	34,274,206	(2,638,315)	
Total Salaries and Benefits	137,510,931	126,033,494	(11,477,437)	(5)
Purchased Services				
Lease Payments	527,365	532,931	5,566	
Charter Schools				
Voucher Schools/Tuition Adjustments	251,377	370,470	119,092	
Purchased Services - Other	36,436,554	40,928,438	4,491,884	(6)
Total Purchased Services	37,215,296	41,831,838	4,616,543	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	7,699,803	8,498,565	798,762	
Capital Outlay	3,128,436	2,832,046	(296,389)	
Advances Out	6,419,879	8,803,336	2,383,457	(7)
Other Objects	4,956,803	21,725,894	16,769,091	(8)
Total Supplies/Materials, Capital Outlay and Other	\$22,204,920	\$41,859,842	\$19,654,922	
TOTAL EXPENDITURES	\$196,931,147	\$209,725,174	\$12,794,027	
Excess of Rev Over (Under) Exp	26,606,562	(4,312,529)	(30,919,091)	
Ending Cash Balance	\$134,587,581	\$130,275,052	(\$4,312,529)	
Outstanding Encumbrance	11,806,843	20,696,335	8,889,491	
Unreserved Cash Balance	\$122,780,737	\$109,578,717	(\$13,202,020)	

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 increased by \$1.3M due to the District receiving TIF payment on the February Settlement.

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

Unrestricted Grants-in-Aid decreased by \$2.8M as the 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 Increased by \$2.9M primarily due to Increase in poverty based assistance in the state foundation.

Note 3: Advances In

Advances-In decreased by \$22.8M 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 \$3.9M due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits decreased \$11M due to transportation salaries being paid out of the ESSER fund

Note 6: Purchased Services - Other

Purchased Services increased by \$4.5M due to increased payments to vendors such as Hewlett-Packard for leased equipment, The Stepping Stones Group and Montgomery County Juvenile Court for educational services, Power School for software maintenance services.

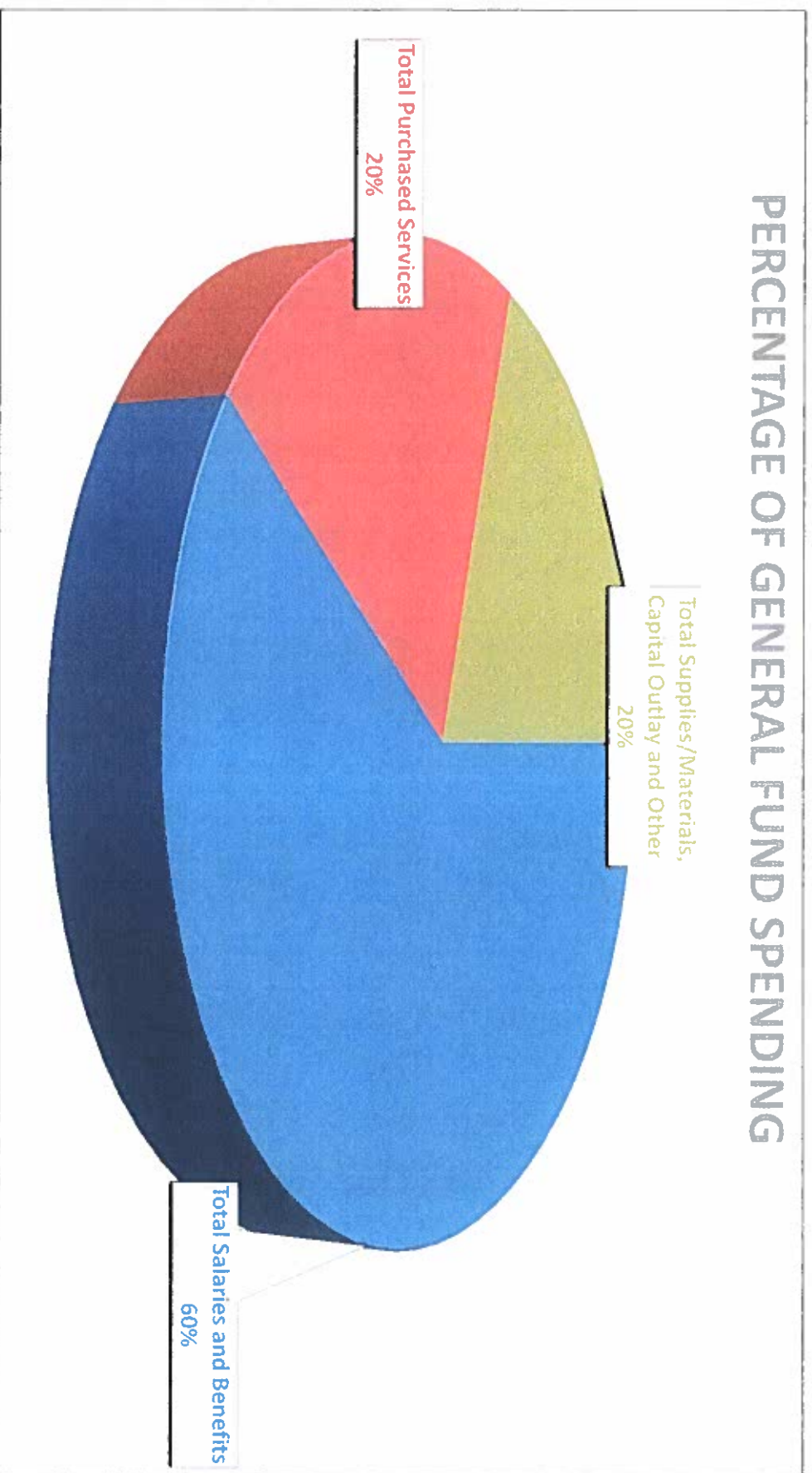
Note 7: Advances Out

Advances Out Increased by \$2.3M as the District advanced \$8M to Fund 507.

Note 8: Other Objects

Other Objects increased by \$16.7M primarily due to \$12M transfer to the Welcome Stadium Fund for the renovations project. \$4M to Fund 003 for long term capital projects. Property tax collection fees has also gone up form FY'22 to FY'23

PERCENTAGE OF GENERAL FUND SPENDING



DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
As Of June 30, 2023

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$9,235,192.53	9,079,422		\$155,770.67	98.31%
Teachers	56,927,675	51,138,182		5,789,493	89.83%
School Nurses	3,042,985	(217,804)		3,260,789	-7.16%
School Counselors	1,829,437	1,690,648		138,789	92.41%
Library Media Spec	880,600	791,740		88,860	89.91%
Extra Duty Pay	980,961	886,364		94,597	90.36%
Supplies/Materials	1,293,087	1,012,046	179,427	101,615	92.14%
REGULAR INSTRUCTION	74,189,938	64,380,597	179,427	9,629,914	87.02%
EXCEPTIONAL CHILDREN					
OEC Teachers	17,202,981	14,982,378	-	2,220,603	87.09%
Gifted Teachers	901,572	765,770	-	135,802	84.94%
ELL Program	3,497,530	2,760,740	80,036	656,753	81.22%
ECIP Program	2,445,902	1,729,278	5,174	711,450	70.91%
ECIP Para(s)	1,011,954	500,128	-	511,826	49.42%
Psychological Services	2,448,542	1,549,069	3,949	895,524	63.43%
Paraprofessionals	4,326,000	2,936,486	-	1,389,514	67.88%
Related Services	4,563,458	3,922,976	-	640,482	85.96%
PASS Required Services	11,220,000	11,053,969	-	166,031	98.52%
OEC Central Office	5,700,274	5,213,180	292,044	195,050	96.58%
EXCEPTIONAL CHILDREN	53,318,214	45,413,973	381,204	7,523,036	85.89%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	625,950	598,932	-	27,018	95.68%
Positive School Climate	1,323,086	817,745	9,047	496,293	62.49%
Clericals/Bus Mgrs	3,778,940	3,187,570	-	591,370	84.35%
Career Tech	5,385,883	4,257,187	164,470	964,227	82.10%
Special Programs: Athletics	2,091,278	1,990,695	76,670	23,912	98.86%
Supplemental Athletic Contract	1,374,225	1,152,618	-	221,607	83.87%
SPECIAL PROGRAMS	14,579,362	12,004,748	250,187	2,324,427	84.06%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,160,024	3,951,484.21	1,851,515.80	1,357,024	81.05%
Chief of Schools	1,270,623	990,686.96	189,822.93	90,114	92.91%
Office of Cultural Engagement	989,909	845,973.19	-	143,936	85.46%
Grants Mgmt	96,032	62,788.40	-	33,243	65.38%
Academics	838,691	623,946.52	8,248.74	206,496	75.38%
Accountability	1,894,598	1,452,203.08	223,053.28	219,342	88.42%
Student Services	347,788	277,869.22	3,000	66,919	80.76%
Student Enrollment Ctr	3,801,043	2,896,387.94	622,333.52	282,321	92.57%
CHIEF ACADEMIC	16,398,709	11,101,340	2,897,974	2,399,395	85.37%
INSTRUCTION and SUPPORT					
	158,486,223	132,900,658	3,708,792	21,876,773	86.20%
BUSINESS OPERATIONS					
Safety/Security	1,643,457	1,173,696.47	275,701.35	194,059	88.19%
IT/Erate Support	14,665,115	10,168,989.03	4,355,230.80	140,895	99.04%
Custodial Operations	9,463,712	1,138,714.01	844,991.27	7,480,007	20.96%
Grounds/Shop	2,559,686	1,600,208.31	469,136.94	490,341	80.84%
Facilities	7,761,306	5,454,043.35	575,130.28	1,732,132	77.68%
Environmental Compliance	749,519	415,802.87	119,442.28	214,274	71.41%
Distribution Center	991,344	974,785.59	1,174.50	15,383	98.45%
Mail Center	413,650	263,415.37	3,865.40	146,369	64.62%
Transportation	15,869,604	8,182,511.63	6,942,315.02	764,777	95.18%
BUSINESS OPERATIONS	54,117,393	29,352,167	13,586,988	11,178,238	79.34%
ADMINISTRATION AND SUPPORT					
Board Service Fund	33,610	20,185.40	12,149.06		96.21%
Board Office/Member Pay	409,747	329,465.19	20,219.47		85.34%
Superintendent's Office	1,142,501	748,444.22	159,461.89		79.47%
Treasurer's Office	30,219,900	29,104,341.36	47,212.96		96.46%
Public Relations	943,237	643,046	9,055	291,135	69.13%
DEA President	107,978	97,643.85		10,334	90.43%
Human Resources	7,461,323	4,903,820	1,689,346	868,157	88.36%
Legal	1,910,560	1,304,813	311,908	293,839	84.62%
ADMINISTRATION AND SUPPORT	42,228,855	37,151,759	2,249,353	1,463,466	93.30%
FISCAL CHARGES					
Debt, Insurance and Taxes	8,236,788	6,994,819	596,463	645,506	92.16%
Utilities	3,902,366	3,325,771	554,739	21,856	99.44%
FISCAL CHARGES	12,139,154	10,320,590	1,151,202	667,362	94.50%
TOTAL GENERAL FUND	\$ 266,971,624	\$ 209,725,174	\$ 20,696,335	\$ 35,185,838	86.31%

DAYTON PUBLIC SCHOOLS
BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES
ALL DISTRICT FUNDS
YEAR TO DATE ACTUALS - AS OF June 30, 2023

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE July 1, 2022	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 6/30/23	Encumbrances 6/30/23	Unreserved CASH BALANCE 6/30/23
GENERAL FUND							
001	General Fund	\$134,587,581	\$205,412,645	\$209,725,174	\$130,275,052	\$20,696,335	\$109,578,717
DEBT SERVICE FUND							
002	Bond Retirement	\$12,856,270	\$20,689,906	\$17,091,079	\$16,455,097		\$16,455,097
SPECIAL REVENUE FUNDS							
018	Principals Fund	\$567,760	\$178,232	\$210,837	\$535,156	\$27,235	\$507,921
019	Other Grant	\$581,451	\$238,832	\$37,814	\$782,468	\$4,014	\$778,454
034	Classroom Facilities Maintenance	\$5,065,528	\$1,222,388	\$1,412,392	\$4,875,523	\$1,013,227	\$3,862,296
300	District Managed Student Activity	\$239,520	\$283,941	\$205,063	\$318,397	\$35,442	\$282,955
401	Auxiliary Services NPSD	\$1,000,416	\$2,342,882	\$2,432,935	\$910,363	\$180,721	\$729,641
439	Public School Preschool	(\$67,600)	\$573,281	\$574,081	(\$68,400)	\$138,400	(\$206,800)
451	Data Communication for Schools		\$52,334	\$46,800	\$5,534		\$5,534
461	High Schools That Work						
467	Student Wellness	\$434,473		\$434,473			
499	Miscellaneous State Grants	\$17,636	\$85,377	\$4,400	\$98,613		\$98,613
507	ESSERS	(\$236,521)	\$39,722,499	\$51,182,540	(\$11,696,562)	\$15,243,844	(\$26,940,405)
509	21ST Century - 21st Century		\$551,533	\$571,647	(\$20,115)	\$214,847	(\$234,961)
510	Cares Relief Fund						
516	IDEA Part B Special Education	(\$92,793)	\$3,403,989	\$4,020,172	(\$708,976)	\$765,031	(\$1,474,007)
524	Vocation Education CarlDP Perkins	(\$12,126)	\$415,447	\$463,151	(\$59,829)	\$164,602	(\$224,431)
536	Title I School Improvement A		\$12,489	\$13,871	(\$1,382)	\$106,698	(\$108,080)
537	Title I School Improvement G		\$141,354	\$141,354			
551	Title III Limit English Proficiency	\$1,110	\$715,528	\$749,305	(\$32,667)	\$18,012	(\$50,679)
572	Title I Disadvantaged Children	(\$438,638)	\$14,035,184	\$14,824,290	(\$1,227,745)	\$2,258,402	(\$3,486,146)
584	Drug Free Schools - Title IV	(\$4,069)	\$601,154	\$716,341	(\$119,256)	\$347,244	(\$466,500)
587	IDEA Preschool Handicapped	(\$5,677)	\$88,066	\$85,686	(\$3,297)	\$19,198	(\$22,495)
590	Improving Teacher Quality	(\$21,538)	\$880,362	\$1,013,528	(\$154,704)	\$91,760	(\$246,464)
599	Miscellaneous Federal Grants	\$858,808	\$1,355,267	\$1,807,756	\$406,319	\$88	\$406,231
	Total Special Revenue Funds	\$7,887,740	\$66,900,139	\$80,948,437	(\$6,160,558)	\$20,628,765	(\$26,789,323)
CAPITAL PROJECT							
003	Permanent Improvement	\$8,795,572	\$10,392,730	\$8,151,360	\$11,036,942	\$10,614,540	\$422,403
ENTERPRISE FUNDS							
006	Food Service	\$20,939,092	\$12,697,461	\$9,940,170	\$23,696,383	\$702,436	\$22,993,948
009	Uniform School Supplies	\$22,292		\$2,205	\$20,087		\$20,087
013	Welcome Stadium	\$12,357,377	\$12,439,625	\$12,262,378	\$12,534,624	\$12,284,568	\$250,056
	Total Enterprise Funds	\$33,318,761	\$25,137,086	\$22,204,753	\$36,251,094	\$12,987,003	\$23,264,090
INTERNAL SERVICE							
014	Internal Services Rotary	\$101,748	\$11,117	\$10,000	\$102,865		\$102,865
021	Intra District Services	\$5,892		\$2,784	\$3,108		\$3,108
024	Self Insured Employee Benefits	\$21,751,678	\$27,510,465	\$26,852,992	\$22,409,151	\$305,399	\$22,103,752
027	Worker's Comp Self Insured	\$13,488,426	\$1,018,921	\$942,825	\$13,564,522	\$20,180	\$13,544,342
	Total Internal Service	\$35,347,743	\$28,540,503	\$27,808,600	\$36,079,647	\$325,579	\$35,754,067
TRUST AND AGENCY FUNDS							
022	District Agency	\$1,203,910	\$17,739,982	\$13,168,841	\$5,775,052		\$5,775,052
200	Student Managed Activity	\$221,973	\$117,524	\$82,601	\$256,897	\$14,101	\$242,796
	Total Trust and Agency Funds	\$1,425,884	\$17,857,507	\$13,251,442	\$6,031,948	\$14,101	\$6,017,848
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	\$247,652		\$1,188	\$246,464	\$90	\$246,374
TOTAL ALL FUNDS		\$234,467,203	\$374,930,516	\$379,182,032	\$230,215,686	\$65,266,413	\$164,949,273

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

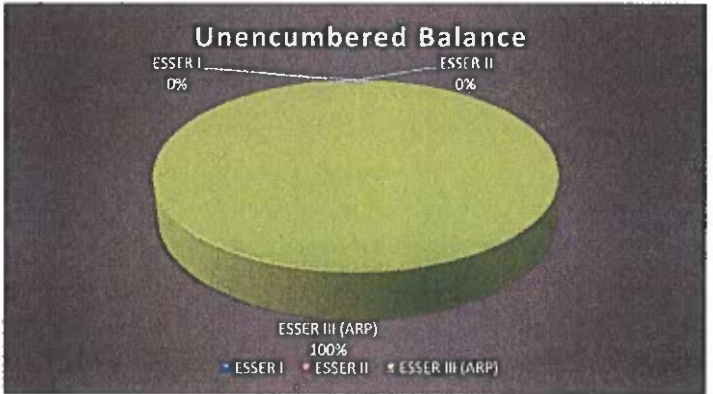
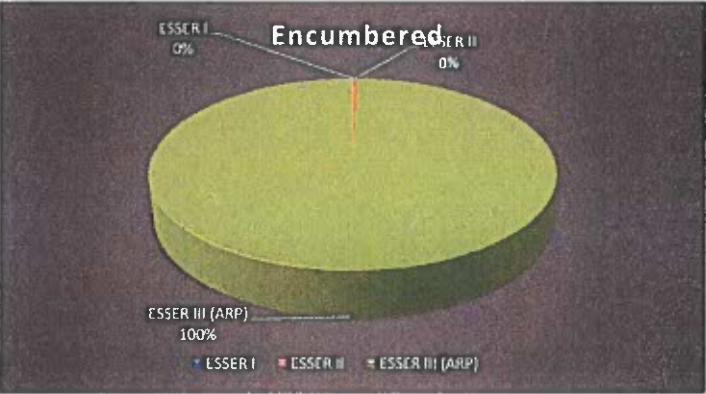
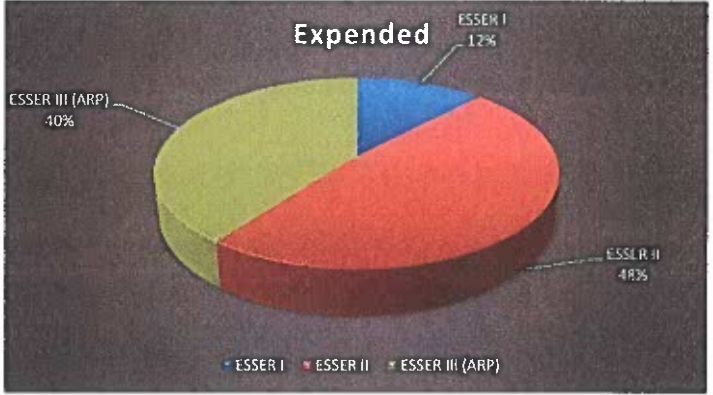
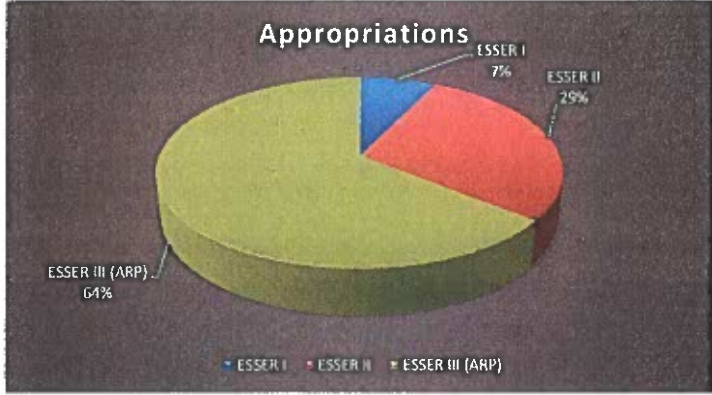
DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of June 30, 2023

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
OPERATING FUND						
001	General Fund	\$266,971,624	\$ 209,725,174	\$20,696,335	\$36,550,116	86.31%
DEBT SERVICE FUND						
002	Bond Retirement	17,180,050	17,091,079		88,971	99.48%
SPECIAL REVENUE FUNDS						
018	Principals Fund	739,743	210,837	27,235	501,672	32.18%
019	Other Grant	820,232	37,814	4,014	778,404	5.10%
034	Classroom Facilities Maintenance	4,999,395	1,412,392	1,013,227	2,573,776	48.52%
300	District Managed Student Activity	522,261	205,063	35,442	281,755	46.05%
401	Auxiliary Services NPSD	3,299,698	2,432,935	180,721	686,041	79.21%
439	Public School Preschool	712,481	574,081	138,400		100.00%
451	Data Communication for Schools	46,800	46,800			100.00%
461	High Schools That Work	5,000			5,000	
467	Student Wellness	434,473	434,473			100.00%
499	Miscellaneous State Grants	37,097	4,400		32,697	11.86%
507	ESSERS	108,336,711	51,182,540	15,243,844	41,910,327	61.31%
509	21ST Century	798,549	571,647	214,847	12,055	98.49%
510	Cares Relief Fund					#DIV/0!
516	IDEA PartB Special Education	7,857,128	4,020,172	765,031	3,071,925	60.90%
524	Vocation Education CarlDPerkins	826,629	463,151	164,602	198,876	75.94%
536	Title I School Improvement A	1,575,260	13,871	106,698	1,454,691	7.65%
537	Title I School Improvement G	141,354	141,354			100.00%
551	Title III Limit English Proficiency	1,143,454	749,305	18,012	376,138	67.11%
572	Title I Disadvantaged Children	23,871,764	14,824,290	2,258,402	6,789,072	71.56%
584	Drug Free Schools	2,017,996	716,341	347,244	954,411	52.71%
587	IDEA Preschool Handicapped	142,013	85,686	19,198	37,129	73.85%
590	Improving Teacher Quality	2,032,983	1,013,528	91,760	927,695	54.37%
599	Miscellaneous Federal Grants	1,822,931	1,807,756	88	15,087	99.17%
	Special Revenue Funds	<u>162,183,952</u>	<u>80,948,437</u>	<u>20,628,765</u>	<u>60,606,750</u>	<u>62.63%</u>
CAPITAL PROJECTS						
003	Permanent Improvement	19,157,256	8,151,360	10,614,540	391,357	97.96%
ENTERPRISE FUNDS						
006	Food Service	18,411,009	9,940,170	702,436	7,768,404	57.81%
009	Uniform School Supplies	22,292	2,205		20,087	9.89%
013	Welcome Stadium	24,795,996	12,262,378	12,284,568	249,050	99.00%
	Total Enterprise Funds	<u>43,229,297</u>	<u>22,204,753</u>	<u>12,987,003</u>	<u>8,037,540</u>	<u>81.41%</u>
INTERNAL SERVICE						
014	Internal Services Rotary	108,449	10,000		98,449	9.22%
021	Intra District Services	5,892	2,784		3,108	47.25%
024	Self Insured Employee Benefits	30,021,275	26,852,992	305,399	2,862,884	90.46%
027	Worker's Comp Self Insured	4,016,935	942,825	20,180	3,053,930	23.97%
	Total Internal Service	<u>34,152,551</u>	<u>27,808,600</u>	<u>325,579</u>	<u>6,018,372</u>	<u>82.38%</u>
TRUST AND AGENCY FUNDS						
022	District Agency	16,360,000	13,168,841		3,191,159	80.49%
200	Student Managed Activity	339,227	82,601	14,101	242,525	28.51%
	Total Trust and Agency Funds	<u>16,699,227</u>	<u>13,251,442</u>	<u>14,101</u>	<u>3,433,685</u>	<u>79.44%</u>
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	247,652	1,188	90	246,374	0.52%
TOTAL ALL FUNDS		<u>\$559,821,609</u>	<u>\$379,182,032</u>	<u>\$65,266,413</u>	<u>\$115,373,164</u>	<u>79.39%</u>

**DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
June 30, 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	33,208,518.80	15,333,191.34	42,128,001.57
Total	141,249,133.77	83,602,793.16	15,383,191.34	42,132,487.96



Welcome Stadium Construction Activity
As of June 30, 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

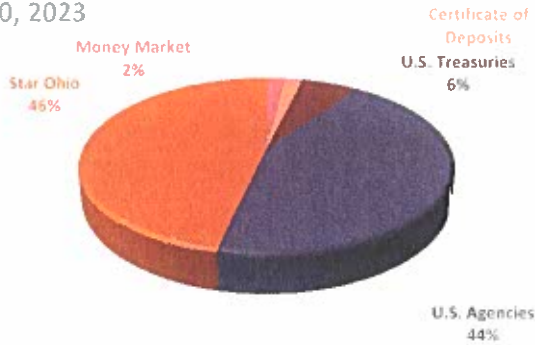
Welcome Stadium Expenses	PO Amount	Actual	Outstanding Encumbrances
Welcome Stadium Fund			
Motz Group	1,251,861	1,121,133.50	130,727.50
Skanska	389,059	389,059	0.00
Shook Construction	23,232,067	11,161,170.00	12,070,897.00
Denier Electric	670	670	0.00
The Nelson Star	7,341	7,341	0.00
Total Expenses	24,880,998.00	12,679,373.50	12,201,624.50
ESSER Fund			
Shook Construction	9,250,000	8,640,759.65	609,240
Total Welcome Stadium Project	34,130,998.00	21,320,133.15	12,810,864.85
Remaining Funds	\$136,789	\$12,947,654	
Shook Construciton Amounts	\$32,482,067	\$19,801,930	\$12,680,137

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

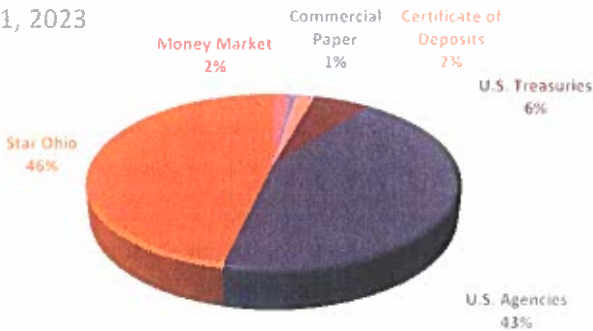
	June 30, 2023	May 31, 2023	June 30, 2022	Change from Previous Year
Total Par Value	\$129,682,565.00	\$217,660,562.31	\$192,949,018.86	(\$63,266,453.86)
Total Adjusted Cost	\$217,092,210.52	\$216,506,710.54	\$192,444,692.53	\$24,647,517.99
Total Market Value	\$211,618,579.08	\$211,058,482.11	\$187,652,701.86	\$23,965,877.22
Weighted Average Yield	3.16%	3.12%	0.94%	2.221%
Fifth Third Bank Yield	0.93%	0.91%	0.70%	0.228%
Star Ohio Yield	5.26%	5.20%	1.15%	4.110%
Meeder Investment Yield	2.75%	2.73%		2.746%
Weighted Average Remaining Life (Days)	285	297	440	-155
Interest Earnings Actual - Year to Date	\$2,897,703.45	\$2,309,990.85	\$452,059.16	\$2,445,644.29

	June 30, 2023	May 31, 2023	June 30, 2022	Change from Previous Year
Investment Holdings				
Money Market	\$4,102,768.97	\$3,726,125.87	\$1,829,075.26	\$2,273,693.71
Commercial Paper		\$1,294,592.00		\$0.00
Certificate of Deposits	\$3,843,073.57	\$4,088,228.27	\$6,844,208.66	(\$3,001,135.09)
U.S. Treasuries	\$12,712,055.70	\$12,403,100.45		\$12,712,055.70
U.S. Agencies	\$92,592,734.81	\$91,601,999.08	\$79,182,474.34	\$13,410,260.47
Star Ohio	\$98,367,946.03	\$97,944,436.44	\$99,796,943.60	(\$1,428,997.57)
	\$211,618,579.08	\$211,058,482.11	\$187,652,701.86	\$23,965,877.22

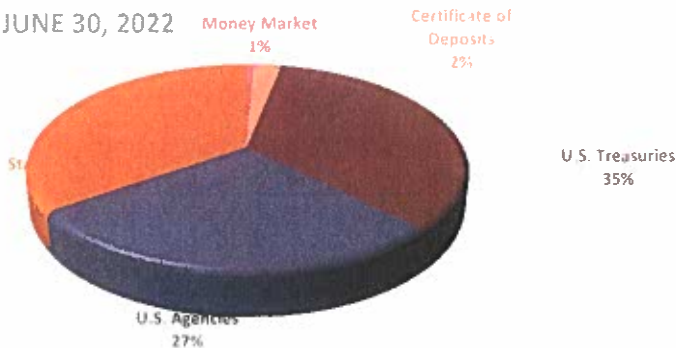
JUNE 30, 2023



MAY 31, 2023



JUNE 30, 2022



**DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
As Of June 30, 2023**

Bank Balances		<u>Statement Date</u>	<u>Ending Balance</u>
<u>Bank/Purpose</u>			
Operating	Key Bank	6/30/2023	\$15,120,247
Investments	Star Ohio	6/30/2023	\$98,367,946
	Fifth Third Securities	6/30/2023	\$93,358,868
	US Bank	6/30/2023	\$25,365,396
Total Investments			<u>\$217,092,211</u>
Total Bank Balance			<u>\$232,212,457</u>
Bank to book reconciling items			
Key Bank Outstanding Checks			<u>(\$153,335)</u>
Reconciled Bank Balance			<u><u>\$232,059,122</u></u>
Cash Balance Per Book			\$230,215,686
Book to bank reconciling items			
Interest			\$596,241
Investment Fees			(\$2,213)
Deposit Adjustments			\$1,941,361
P-card			(\$59,826)
Ohio Tax			(\$1,045)
Anthem Claims			(\$506,534)
SERS			(\$126,610)
Payroll Adjustments			\$2,063
Reconciled Book Balance			<u><u>\$232,059,122</u></u>