



Monthly Financial Reports

August 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

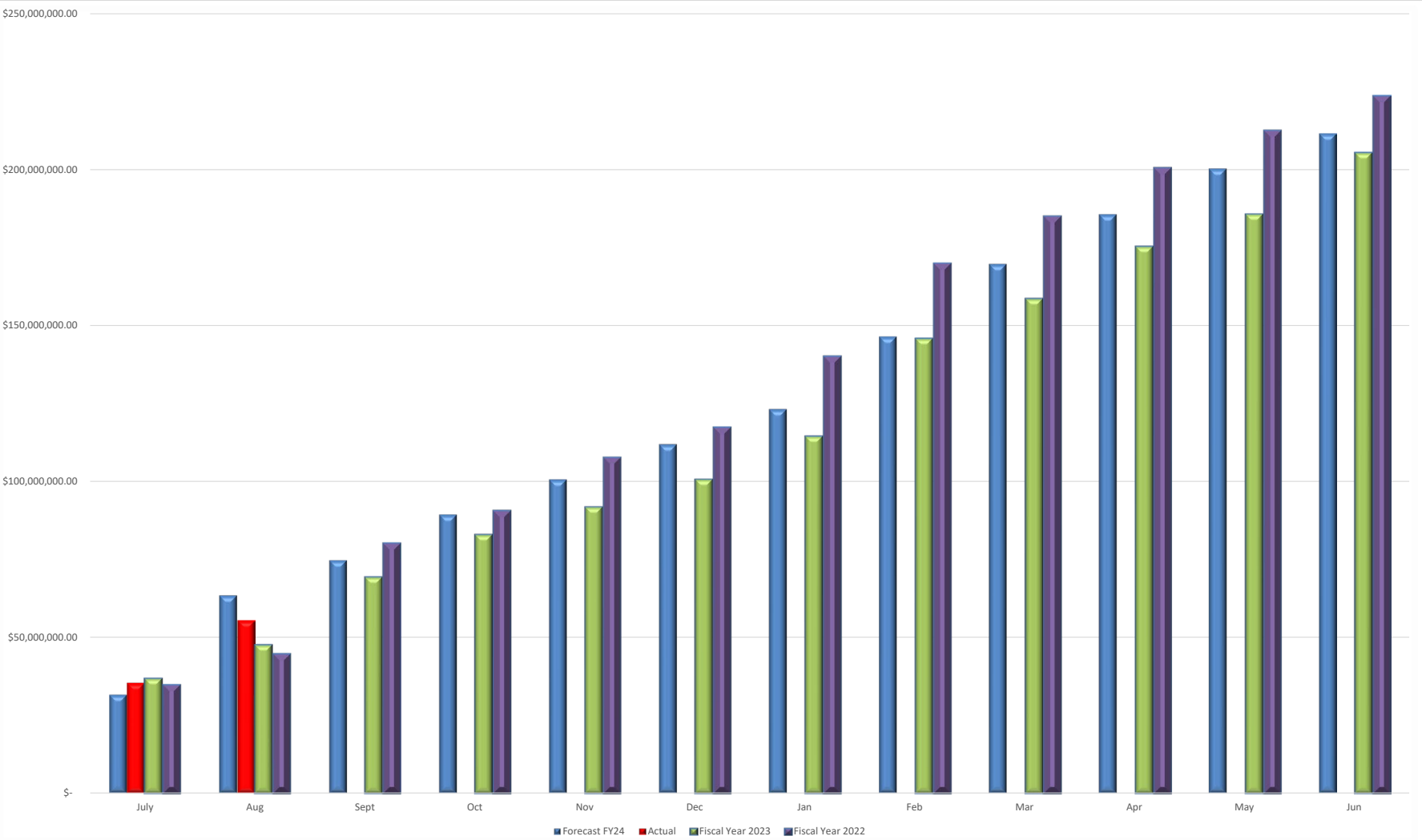
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR AUGUST-2023**

Revenues

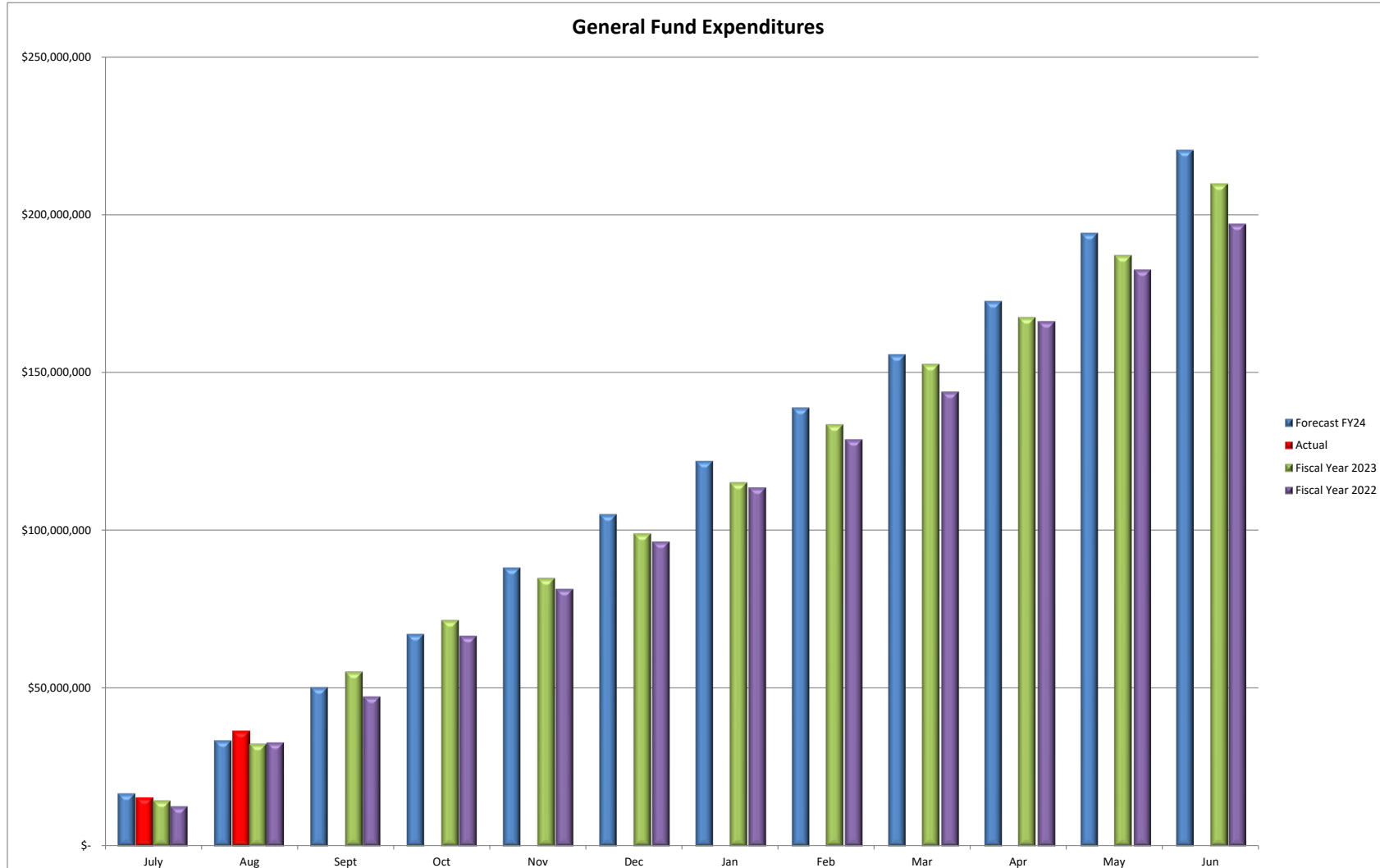
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	31,873,811	63,747,623	74,999,897	89,611,935	100,864,209	112,116,483	123,368,757	146,612,482	169,854,355	185,729,667	200,341,705	211,593,979
Actual	35,347,220	55,308,725										
Fiscal Year 2023	37,015,289	47,779,317	69,463,954	83,051,960	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 AUGUST-2023**

Expenditures

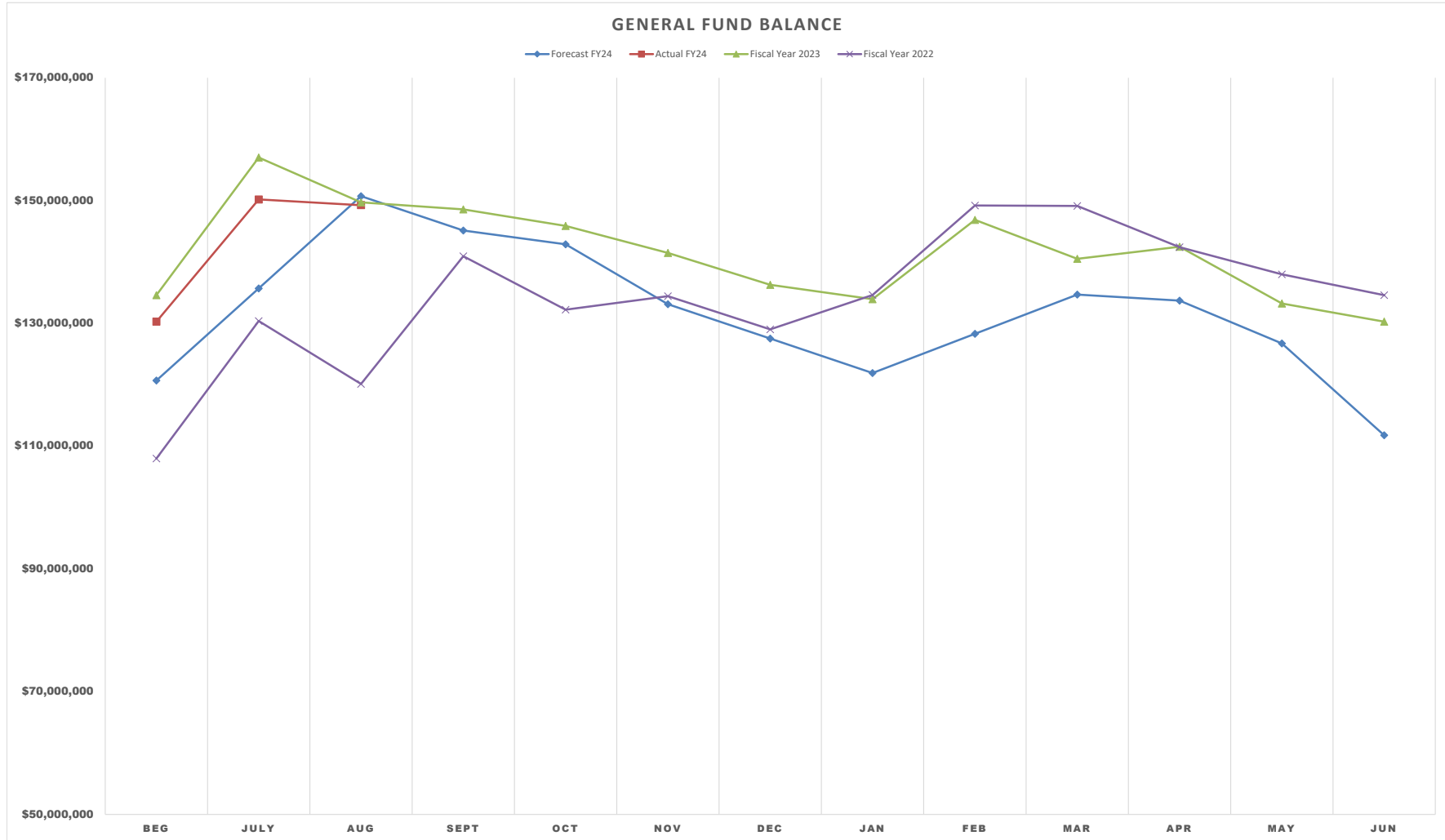
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	16,856,946	33,713,891	50,570,837	67,427,782	88,429,184	105,286,130	122,143,075	139,000,021	155,856,966	172,713,912	194,306,362	220,509,208
Actual	15,433,813	36,338,656										
Fiscal Year 2023	20,399,360	38,866,610	60,910,282	87,508,323	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 AUGUST-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	149,245,122										
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 August 2022 to August 2023

	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Increase/ (Decrease)	Notes
BEGINNING CASH BALANCE	\$134,587,581	\$130,275,052	(\$4,312,529)	
REVENUES:				
Local Property Taxes				
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)	
Total Property Taxes	\$23,037,673	\$22,433,969	(\$603,704)	(1)
State Funding				
Unrestricted Grants-in-Aid	21,024,145	19,403,328	(1,620,817)	
Restricted Grants-in-Aid	3,076,492	3,256,294	179,802	
Total State Funding	\$24,100,637	\$22,659,621	(\$1,441,016)	(2)
Other Financing Sources				
Advances In		8,803,336	8,803,336	(3)
Other Revenues	641,007	1,411,799	770,792	(4)
	\$641,007	\$10,215,135	\$9,574,128	
TOTAL REVENUE	\$47,779,317	\$55,308,725	\$7,529,408	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	15,395,910	15,266,491	(129,419)	
Employees' Retirement/Insurance Benefits	5,184,877	5,474,803	289,926	
Total Salaries and Benefits	20,580,787	20,741,293	160,506	(5)
Purchased Services				
Lease Payments	84,177	11,881	(72,296)	
Voucher Schools/Tuition Adjustments		2,684	2,684	
Purchased Services - Other	6,630,818	6,473,764	(157,054)	
Total Purchased Services	6,714,995	6,488,329	(226,666)	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	2,812,597	2,575,639	(236,958)	
Capital Outlay	659,843	3,421,256	2,761,413	(6)
Advances Out		125,000	125,000	(7)
Other Objects	1,883,349	2,987,138	1,103,789	(8)
Total Supplies/Materials, Capital Outlay and Other	\$5,355,789	\$9,109,034	\$3,753,245	
TOTAL EXPENDITURES	\$32,651,571	\$36,338,656	\$3,687,085	
Excess of Rev Over (Under) Exp	15,127,746	18,970,069	3,842,323	
Ending Cash Balance	\$149,715,327	\$149,245,121	(\$470,206)	
Outstanding Encumbrance	32,725,832	39,566,012	6,840,180	
Unreserved Cash Balance	\$116,989,495	\$109,679,109	(\$7,310,386)	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS
For the Month Ending August 31, 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 \$1.6M as the District received less money from state foundation. This trend should reverse as the year progresses and new foundation funding model is used by ODE to fund the District.

Restricted Grants-in-Aid increased by \$179,802 due to increase in restricted part of state foundation funding for the month of August.

Note 3: Advances In

Advances-In increased by \$8.8M due to the general fund receiving advance payment back from the ESSER fund in August.

Note 4: Other Revenues

Other revenues increased by \$770,792 due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits increased by \$160,506 due to increases in employee benefits for FY'24

Note 6: Capital Outlay

Capital Outlay increased by \$2.8M due to purchase of new school buses, HVAC on existing buses and cameras on existing buses.

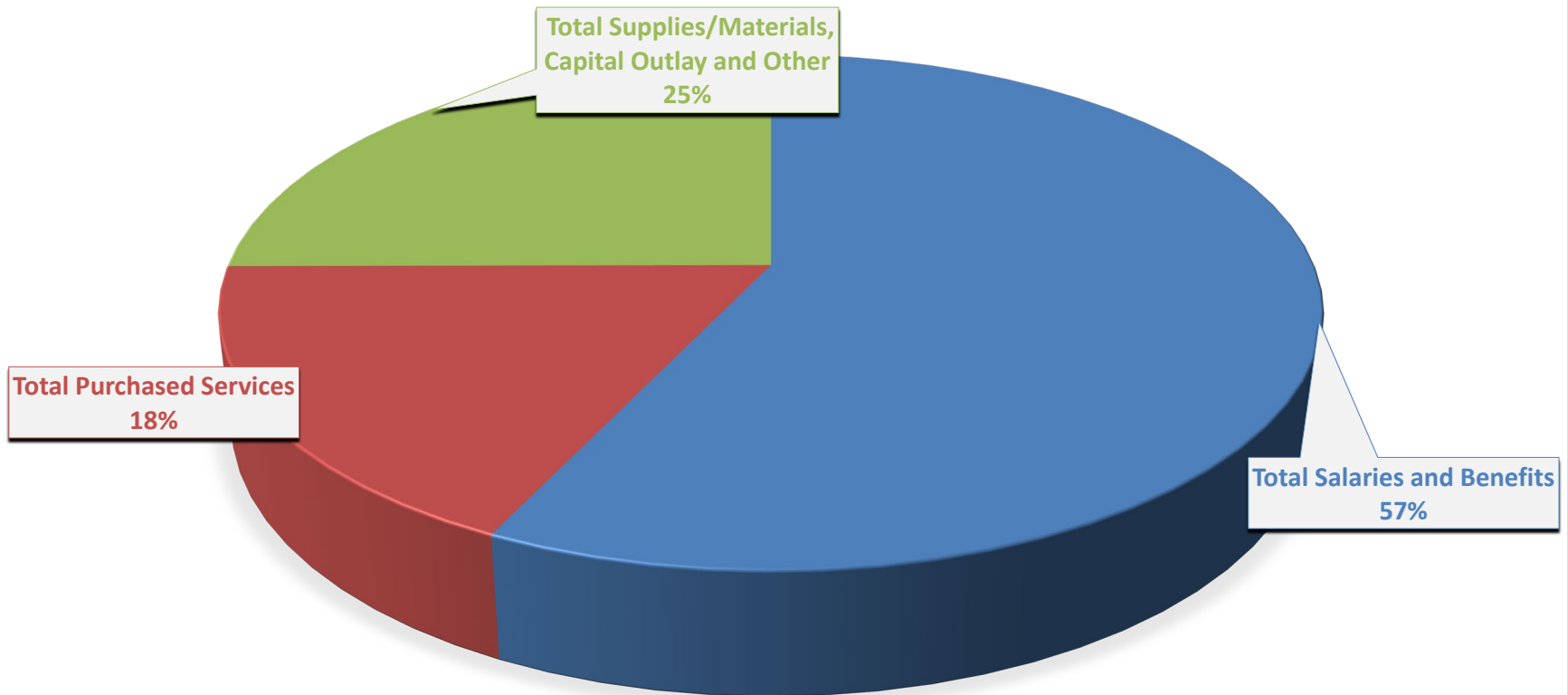
Note 7: Advances Out

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

Note 8: Other Objects

Other Objects increased by \$1M due to transfers made to Permanent Improvement Fund and the Welcome Stadium Fund.

PERCENTAGE OF GENERAL FUND SPENDING



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

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$9,270,235.74	1,334,721		\$7,935,515.10	14.40%
Teachers	58,924,009	8,375,541		50,548,468	14.21%
School Nurses		432,511		(432,511)	
School Counselors	1,813,496	291,630		1,521,866	16.08%
Library Media Spec	938,107	128,855		809,252	13.74%
Extra Duty Pay	815,150	2,574		812,576	0.32%
Supplies/Materials	1,179,427	233,936	329,193	616,298	47.75%
REGULAR INSTRUCTION	72,940,425	10,799,767	329,193	61,811,464	15.26%
EXCEPTIONAL CHILDREN					
OEC Teachers	16,684,000	2,358,707		14,325,293	14.14%
Gifted Teachers	900,551	114,785	2,000	783,766	12.97%
ELL Program	3,487,928	452,894	140,017	2,895,017	17.00%
ECIP Program	2,565,841	286,535		2,279,306	11.17%
ECIP Para(s)	1,183,083	48,715		1,134,368	4.12%
Psychological Services	2,397,967	209,196	12	2,188,759	8.72%
Paraprofessionals	4,277,880	264,691		4,013,189	6.19%
Related Services	4,819,784	622,214		4,197,570	12.91%
PASS Required Services	12,140,354	1,166,897		10,973,456	9.61%
OEC Central Office	6,422,236	421,883	3,332,447	2,667,906	58.46%
EXCEPTIONAL CHILDREN	54,879,624	5,946,517	3,474,476	45,458,631	17.17%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	632,210	2,425		629,785	0.38%
Positive School Climate	1,193,913	131,106	6,047	1,056,759	11.49%
Clericals/Bus Mgrs	3,951,566	368,699		3,582,866	9.33%
Career Tech	5,461,245	710,752	356,448	4,394,045	19.54%
Special Programs: Athletics	2,588,779	354,714	483,268	1,750,796	32.37%
Supplemental Athletic Contract	1,374,225			1,374,225	
SPECIAL PROGRAMS	15,201,936	1,567,696	845,764	12,788,477	15.88%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,580,205	1,501,303	1,524,881	4,554,021	39.92%
Chief of Schools	1,872,673	255,535	598,237	1,018,901	45.59%
Office of Cultural Engagement	1,462,463	38,594		1,423,869	2.64%
Grants Mgmt	82,990	7,949		75,040	9.58%
Academics	864,318	102,057	10,524	751,736	13.03%
Accountability	2,000,996	738,628	373,412	888,956	55.57%
Student Services	294,886	41,070		253,815	13.93%
Student Enrollment Ctr	4,263,818	409,105	1,948,020	1,906,693	55.28%
CHIEF ACADEMIC	18,422,348	3,094,243	4,455,074	10,873,031	40.98%
INSTRUCTION and SUPPORT	161,444,333	21,408,223	9,104,507	130,931,603	18.90%
BUSINESS OPERATIONS					
Safety/Security	1,641,612	155,172	743,555	742,886	54.75%
IT/Erate Support	15,899,082	1,597,731	10,088,982	4,212,370	73.51%
Custodial Operations	2,850,710	1,530,012	1,137,009	183,689	93.56%
Grounds/Shop	2,480,085	594,370	181,793	1,703,921	31.30%
Facilities	7,545,221	924,961	926,235	5,694,025	24.53%
Environmental Compliance	592,057	60,198	269,462	262,396	55.68%
Distribution Center	1,041,080	132,751	22,553	885,776	14.92%
Mail Center	371,044	14,353	124,096	232,594	37.31%
Transportation	18,273,444	4,573,300	8,276,305	5,423,839	70.32%
BUSINESS OPERATIONS	50,694,335	9,582,849	21,769,990	19,341,496	61.85%
ADMINISTRATION AND SUPPORT					
Board Service Fund	35,287	1,790	25,356	8,141	76.93%
Board Office/Member Pay	559,376	36,221	29,719	493,436	11.79%
Superintendent's Office	1,093,822	145,448	221,040	727,335	33.51%
Treasurer's Office	12,341,902	3,061,801	305,576	8,974,525	27.28%
Public Relations	774,273	83,792	53,940	636,541	17.79%
DEA President	110,998	16,305		94,693	14.69%
Human Resources	7,150,994	474,415	1,524,738	5,151,841	27.96%
Legal	1,771,966	234,133	1,156,504	381,329	78.48%
ADMINISTRATION AND SUPPORT	23,838,619	4,053,906	3,316,873	16,467,840	30.92%
FISCAL CHARGES					
Debt, Insurance and Taxes	10,061,161	717,462	1,128,442	8,215,257	18.35%
Utilities	5,156,085	576,217	4,246,200	333,669	93.53%
FISCAL CHARGES	15,217,246	1,293,679	5,374,642	8,548,926	43.82%
TOTAL GENERAL FUND	\$ 251,194,533	\$ 36,338,656	\$ 39,566,012	\$ 175,289,866	30.22%

DAYTON PUBLIC SCHOOLS BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES ALL DISTRICT FUNDS YEAR TO DATE ACTUALS - AS OF AUGUST 31, 2023							
FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE July 1, 2023	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE	Encumbrances	Unreserved CASH BALANCE
GENERAL FUND							
001	General Fund	\$130,275,052	\$55,308,725	\$36,338,656	\$149,245,121	\$39,566,012	\$109,679,109
DEBT SERVICE FUND							
002	Bond Retirement	\$16,455,097	\$5,772,926		\$22,228,023		\$22,228,023
SPECIAL REVENUE FUNDS							
018	Principals Fund	\$535,156	\$11,470	\$17,138	\$529,488	\$26,680	\$502,808
019	Other Grant	\$782,468	\$10,950	\$323	\$793,096	\$4,232	\$788,864
034	Classroom Facilities Maintenance	\$4,875,523	\$220,258	\$626,404	\$4,469,378	\$1,122,912	\$3,346,465
300	District Managed Student Activity	\$318,397	\$12,249	\$44,750	\$285,897	\$57,372	\$228,525
401	Auxiliary Services NPSD	\$910,363	\$450,048	\$195,307	\$1,165,103	\$56,610	\$1,108,493
439	Public School Preschool	(\$68,400)	\$139,600	\$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)	\$13,895,416	\$12,883,113	(\$10,684,259)	\$15,418,239	(\$26,102,497)
509	21ST Century - 21st Century	(\$20,115)	\$81,273	\$120,881	(\$59,723)	\$120,968	(\$180,691)
516	IDEA Part B Special Education	(\$708,976)	\$1,050,231	\$630,939	(\$289,684)	\$556,345	(\$846,029)
524	Vocation Education CarlDPerkins	(\$59,829)	\$86,271	\$123,274	(\$96,832)	\$159,021	(\$255,852)
536	Title I School Improvement A	(\$1,382)	\$46,955	\$117,816	(\$72,243)	\$58,054	(\$130,296)
551	Title III Limit English Proficiency	(\$32,667)	\$46,771	\$20,845	(\$6,741)	\$19,579	(\$26,320)
572	Title I Disadvantaged Children	(\$1,227,745)	\$3,306,231	\$3,181,185	(\$1,102,699)	\$4,993,723	(\$6,096,422)
584	Drug Free Schools - Title IV	(\$119,256)	\$275,800	\$269,761	(\$113,217)	\$243,414	(\$356,631)
587	IDEA Preschool Handicapped	(\$3,297)	\$6,044	\$25,912	(\$23,164)		(\$23,164)
590	Improving Teacher Quality	(\$154,704)	\$187,045	\$133,814	(\$101,473)	\$75,731	(\$177,203)
599	Miscellaneous Federal Grants	\$406,319	\$1,805,165	\$989	\$2,210,495	\$4,375	\$2,206,120
	Total Special Revenue Funds	(\$6,160,558)	\$21,632,976	\$18,463,650	(\$2,991,231)	\$22,917,254	(\$25,908,485)
CAPITAL PROJECT							
003	Permanent Improvement	\$11,036,942	\$2,220,258	\$3,061,175	\$10,196,026	\$6,520,283	\$3,675,743
ENTERPRISE FUNDS							
006	Food Service	\$23,696,383	\$475,744	\$836,254	\$23,335,873	\$6,957,277	\$16,378,597
009	Uniform School Supplies	\$20,087			\$20,087		\$20,087
013	Welcome Stadium	\$12,534,624	\$645,877	\$9,252,707	\$3,927,794	\$3,113,251	\$814,543
	Total Enterprise Funds	\$36,251,094	\$1,121,621	\$10,088,961	\$27,283,754	\$10,070,527	\$17,213,226
INTERNAL SERVICE							
014	Internal Services Rotary	\$102,865	\$2,317		\$105,183		\$105,183
021	Intra District Services	\$3,108			\$3,108		\$3,108
024	Self Insured Employee Benefits	\$22,409,151	\$3,788,352	\$5,323,890	\$20,873,613	\$674,548	\$20,199,065
027	Worker's Comp Self Insured	\$13,564,522	\$91,101	\$4,551	\$13,651,072	\$101,030	\$13,550,042
	Total Internal Service	\$36,079,647	\$3,881,770	\$5,328,442	\$34,632,975	\$775,578	\$33,857,397
TRUST AND AGENCY FUNDS							
022	District Agency	\$5,775,052	\$2,462,271	\$3,183,624	\$5,053,699		\$5,053,699
200	Student Managed Activity	\$256,897	\$9,672	\$6,833	\$259,736	\$13,015	\$246,720
	Total Trust and Agency Funds	\$6,031,948	\$2,471,943	\$3,190,457	\$5,313,434	\$13,015	\$5,300,419
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	\$246,464			\$246,464	\$90	\$246,374
TOTAL ALL FUNDS		\$230,215,686	\$92,410,220	\$76,471,339	\$246,154,566	\$79,862,759	\$166,291,807

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

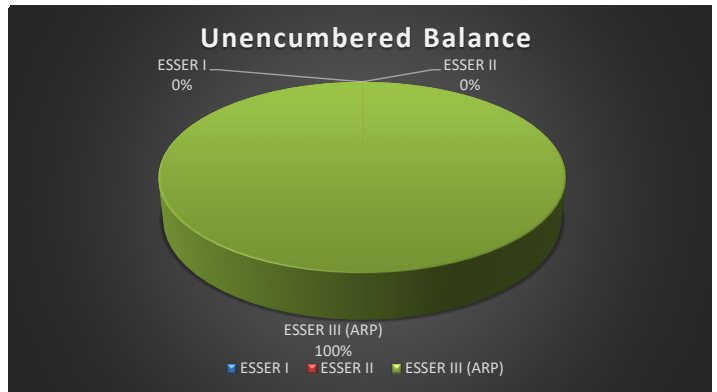
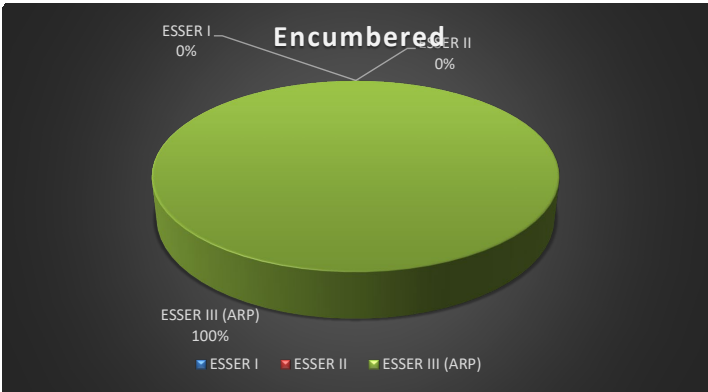
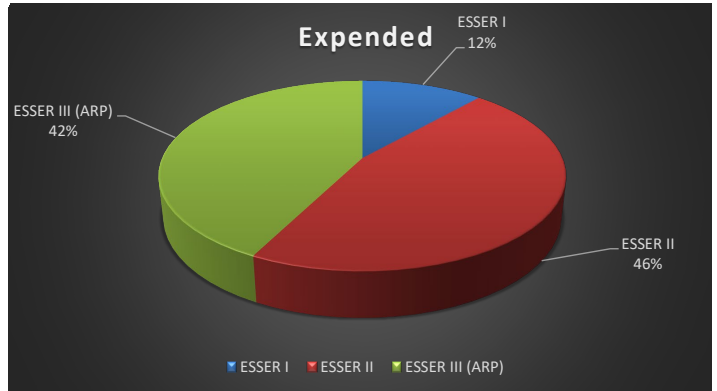
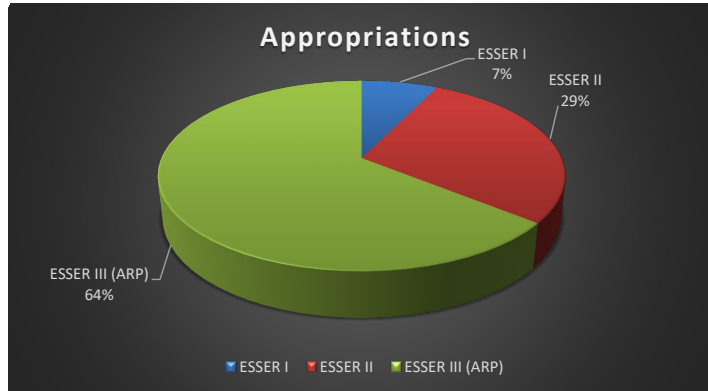
DAYTON PUBLIC SCHOOLS

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

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
OPERATING FUND						
001	General Fund	\$251,194,533	\$ 36,338,656	\$39,566,012	\$175,289,866	30.22%
DEBT SERVICE FUND						
002	Bond Retirement	17,180,050			17,180,050	
SPECIAL REVENUE FUNDS						
018	Principals Fund	827,235	17,138	26,680	783,417	5.30%
019	Other Grant	951,505	323	4,232	946,951	0.48%
034	Classroom Facilities Maintenance	5,013,227	626,404	1,122,912	3,263,911	34.89%
300	District Managed Student Activity	535,442	44,750	57,372	433,321	19.07%
401	Auxiliary Services NPSD	3,328,269	195,307	56,610	3,076,352	7.57%
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	12,883,113	15,418,239	52,279,511	35.12%
509	21ST Century	1,333,493	120,881	120,968	1,091,644	18.14%
516	IDEA PartB Special Education	8,157,381	630,939	556,345	6,970,097	14.55%
524	Vocation Education CarlDPerkins	1,091,179	123,274	159,021	808,884	25.87%
536	Title I School Improvement A	2,546,186	117,816	58,054	2,370,316	6.91%
551	Title III Limit English Proficiency	813,450	20,845	19,579	773,026	4.97%
572	Title I Disadvantaged Children	21,053,010	3,181,185	4,993,723	12,878,102	38.83%
584	Drug Free Schools	3,175,244	269,761	243,414	2,662,069	16.16%
587	IDEA Preschool Handicapped	128,738	25,912		102,827	20.13%
590	Improving Teacher Quality	2,077,553	133,814	75,731	1,868,009	10.09%
599	Miscellaneous Federal Grants	436,319	989	4,375	430,955	1.23%
	Special Revenue Funds	134,997,648	18,463,650	22,917,254	93,616,744	30.65%
CAPITAL PROJECTS						
003	Permanent Improvement	13,543,802	3,061,175	6,520,283	3,962,344	70.74%
ENTERPRISE FUNDS						
006	Food Service	16,902,586	836,254	6,957,277	9,109,055	46.11%
009	Uniform School Supplies	37,300			37,300	
013	Welcome Stadium	13,995,442	9,252,707	3,113,251	1,629,484	88.36%
	Total Enterprise Funds	30,935,327	10,088,961	10,070,527	10,775,839	65.17%
INTERNAL SERVICE						
014	Internal Services Rotary	110,000			110,000	
021	Intra District Services	3,108			3,108	
024	Self Insured Employee Benefits	30,305,399	5,323,890	674,548	24,306,961	19.79%
027	Worker's Comp Self Insured	4,020,180	4,551	101,030	3,914,599	2.63%
	Total Internal Service	34,438,687	5,328,442	775,578	28,334,668	17.72%
TRUST AND AGENCY FUNDS						
022	District Agency	16,360,000	3,183,624		13,176,376	19.46%
200	Student Managed Activity	389,101	6,833	13,015	369,253	5.10%
	Total Trust and Agency Funds	16,749,101	3,190,457	13,015	13,545,629	19.13%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	300,090		90	300,000	0.03%
TOTAL ALL FUNDS		\$499,339,238	\$76,471,339	\$79,862,759	\$343,005,139	31.31%

DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
August 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	40,335,939.61		6,486.39
ESSER III (ARP)	90,667,711.71	37,238,268.86	15,418,238.81	38,011,204.04
Total	141,249,133.77	87,682,543.22	15,418,238.81	38,017,690.43



Welcome Stadium Construction Activity
As of August 31, 2023

Welcome Stadium Fund

	Budgeted	Actual	Amount Left
ADM Settlement Amount	12,852,426.24	12,852,426.24	0.00
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			
Welcome Stadium Fund			
Motz Group	1,251,861	1,187,245.00	64,616.00
Skanska	389,059	389,059	0.00
Shook Construction	23,232,067	20,274,138.29	2,957,928.71
Denier Electric	670	670	0.00
The Nelson Star	7,341	7,341	0.00
Total Expenses	24,880,998.00	21,858,453.29	3,022,544.71

ESSER Fund

Shook Construction	9,250,000	9,250,000.00	0
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Total Welcome Stadium Project	34,130,998.00	31,108,453.29	3,022,544.71
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Remaining Funds	\$136,789	\$3,159,334	
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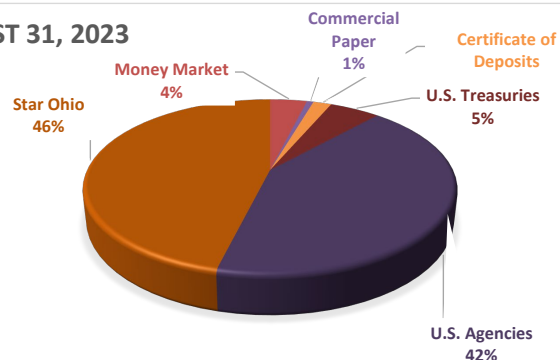
Shook Construcion Amounts	\$32,482,067	\$29,524,138	\$2,957,929
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DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT

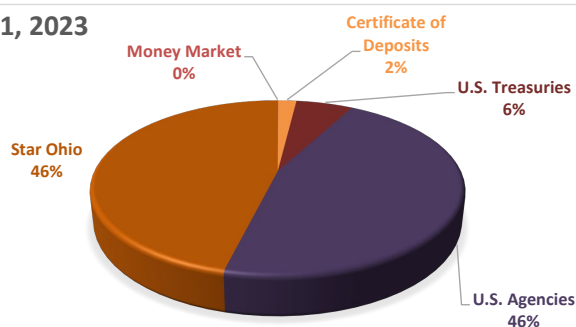
	August 31, 2023	July 31, 2023	August 31, 2022	Change from Previous Year
Total Par Value	\$210,335,164.91	\$209,934,586.81	\$193,398,059.24	\$16,937,105.67
Total Adjusted Cost	\$209,278,173.81	\$208,597,659.99	\$192,893,732.91	\$16,384,440.90
Total Market Value	\$204,246,462.80	\$203,350,292.87	\$187,072,177.95	\$17,174,284.85
Weighted Average Yield	3.43%	3.13%	1.56%	1.872%
Fifth Third Bank Yield	1.19%	0.74%	0.73%	0.464%
Star Ohio Yield	5.48%	5.31%	2.28%	3.200%
Meeder Investment Yield	3.27%	2.99%		3.265%
Weighted Average Remaining Life (Days)	273	285	407	-134
Interest Earnings Actual - Year to Date	3,601,211.78	\$3,440,098.43	\$901,099.54	\$2,700,112.24

Investment Holdings	August 31, 2023	July 31, 2023	August 31, 2022	Change from Previous Year
Money Market	\$7,886,877.25	\$98,637.46	\$2,438,312.88	\$5,448,564.37
Commercial Paper	\$1,392,587.25			\$1,392,587.25
Certificate of Deposits	\$3,870,820.03	\$3,862,192.33	\$6,360,783.84	(\$2,489,963.81)
U.S. Treasuries	\$10,787,480.30	\$12,034,692.10		\$10,787,480.30
U.S. Agencies	\$86,079,410.31	\$93,561,821.63	\$78,142,334.87	\$7,937,075.44
Star Ohio	\$94,229,287.66	\$93,792,949.35	\$100,130,746.36	(\$5,901,458.70)
	\$204,246,462.80	\$203,350,292.87	\$187,072,177.95	\$17,174,284.85

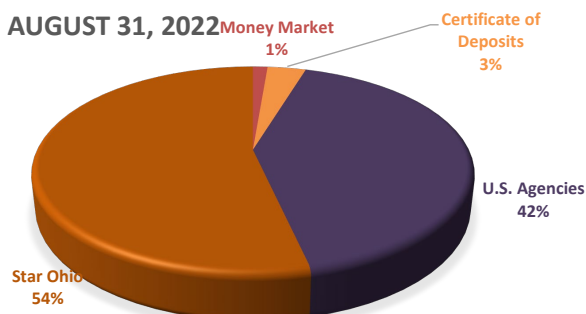
AUGUST 31, 2023



JULY 31, 2023



AUGUST 31, 2022



DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
As Of August 31, 2023

Bank Balances

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	8/31/2023	\$29,802,959
Investments		
Star Ohio	8/31/2023	\$94,229,288
Fifth Third Securities	8/31/2023	\$89,504,197
US Bank	8/31/2023	\$25,544,689
Total Investments		<u>\$209,278,174</u>
Total Bank Balance		<u>\$239,081,133</u>
Bank to book reconciling items		
Deposits in Transit		\$10,002,500
Key Bank Outstanding Checks		<u>(\$2,349,817)</u>
Reconciled Bank Balance		<u>\$246,733,817</u>
Cash Balance Per Book		\$246,154,566
Book to bank reconciling items		
Interest		\$630,856
Gain on Investment		\$62,732
Investment Fees		(\$2,213)
P-card		(\$58,741)
Unposted Voya payment		(\$107,919)
Misc Adjustments		\$1,942
Liability Adjustments		\$52,594
Reconciled Book Balance		<u>\$246,733,817</u>