



Monthly Financial Reports

October 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

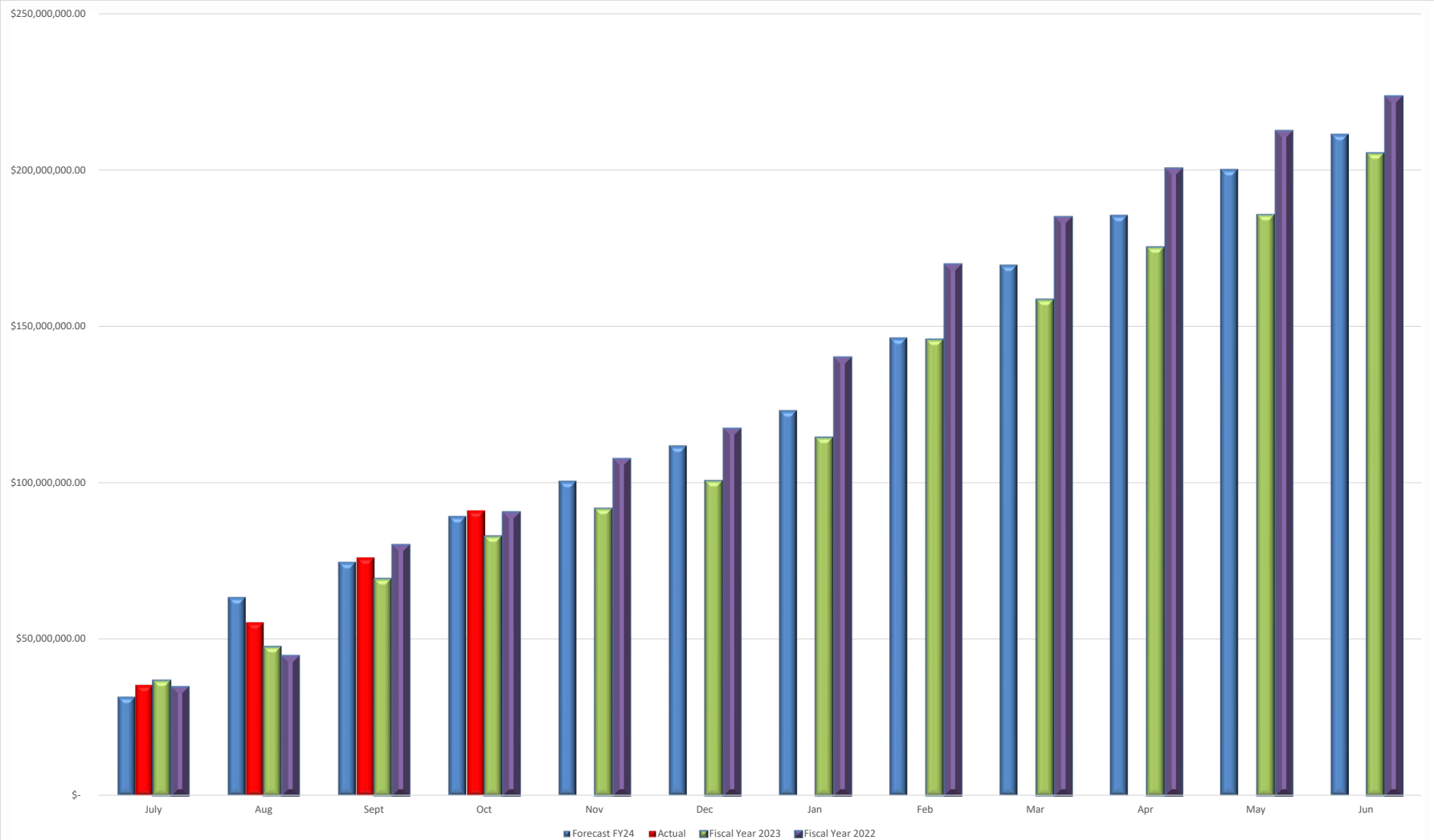
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR OCTOBER-2023**

Revenues

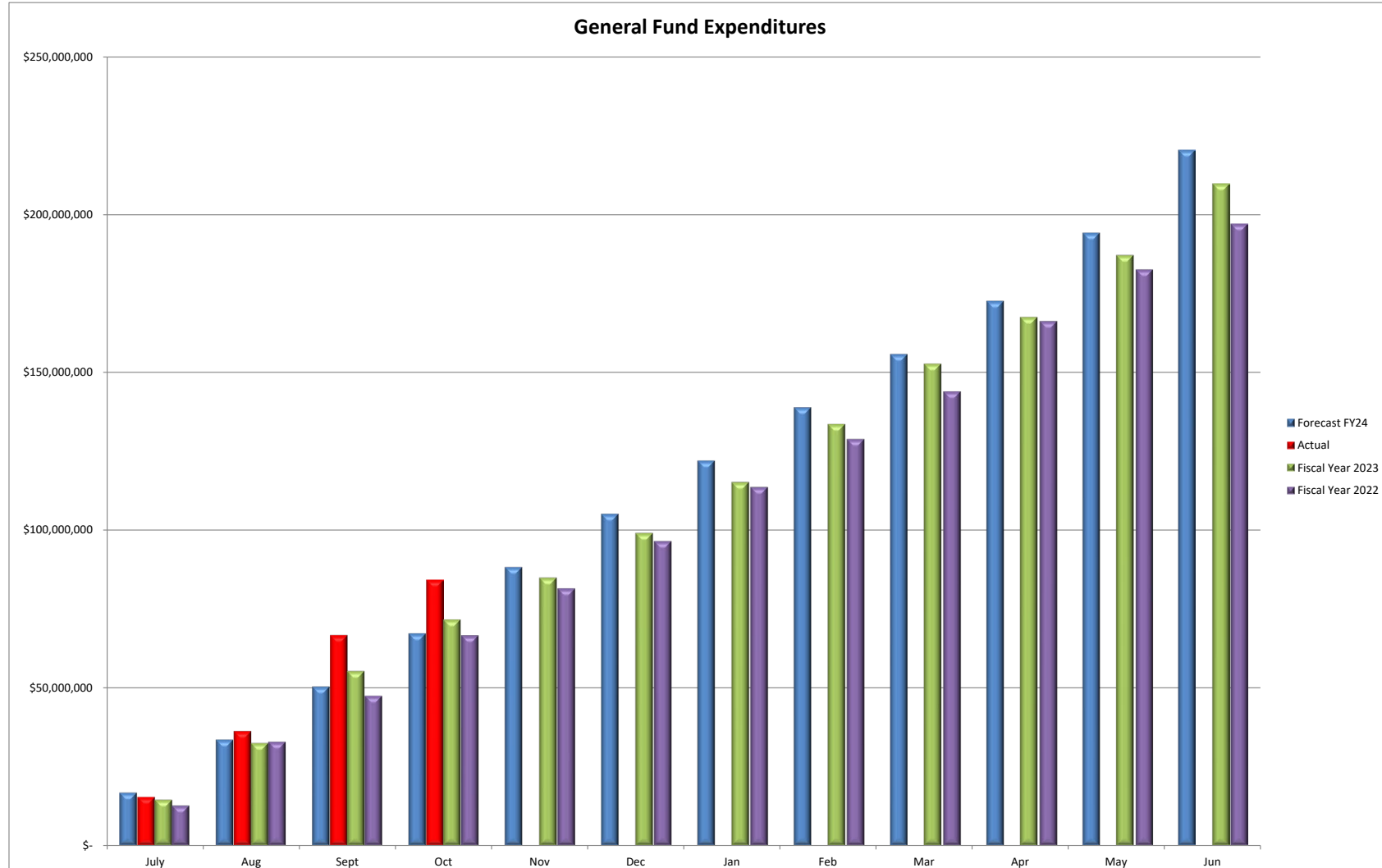
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	31,873,811	63,747,623	74,999,897	89,611,935	100,864,209	112,116,483	123,368,757	146,612,482	169,854,355	185,729,667	200,341,705	211,593,979
Actual	35,347,220	55,308,725	75,971,244	90,937,490								
Fiscal Year 2023	37,015,289	47,779,317	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 OCTOBER-2023**

Expenditures

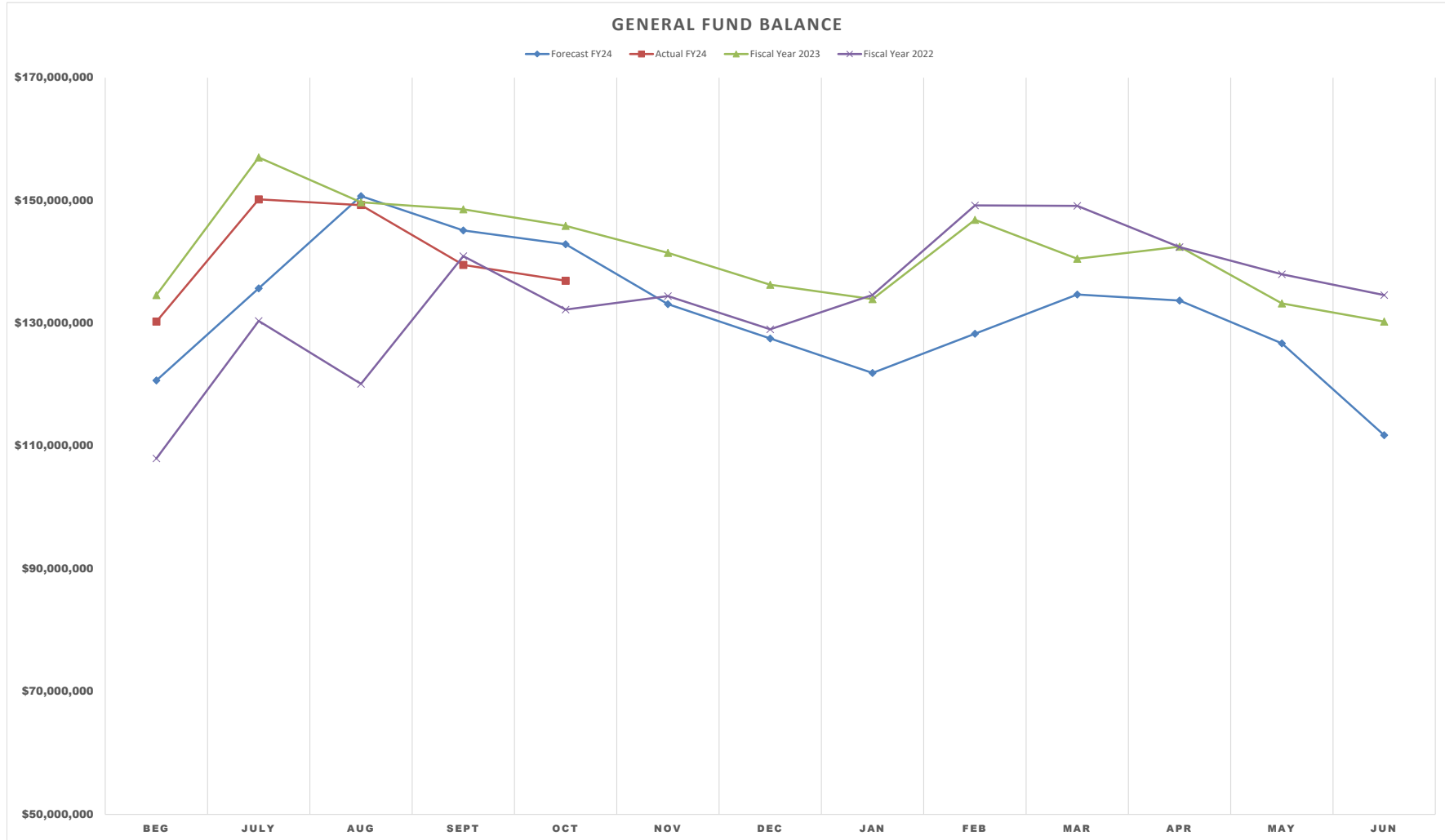
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	16,856,946	33,713,891	50,570,837	67,427,782	88,429,184	105,286,130	122,143,075	139,000,021	155,856,966	172,713,912	194,306,362	220,509,208
Actual	15,433,813	36,338,656	66,747,299	84,289,442								
Fiscal Year 2023	20,399,360	38,866,610	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 OCTOBER-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	139,498,999	136,923,102								
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 October 2022 to October 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)	26,923,389	25,707,919	(1,215,470)	
Tangible Personal Property Tax	4,579,061	4,902,449	323,388	
Payments in Lieu of Taxes	144,298	1,483,323	1,339,025	
Total Property Taxes	\$31,646,748	\$32,093,691	\$446,943	(1)
State Funding				
Unrestricted Grants-in-Aid	41,647,781	39,856,963	(1,790,818)	
Restricted Grants-in-Aid	7,490,262	6,970,659	(519,603)	
Total State Funding	\$49,138,043	\$46,827,622	(\$2,310,421)	(2)
Other Financing Sources				
Advances In	6,325	8,803,336	8,797,011	(3)
Other Revenues	2,260,843	3,212,841	951,998	(4)
	\$2,267,168	\$12,016,177	\$9,749,009	
TOTAL REVENUE	\$83,051,959	\$90,937,491	\$7,885,532	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	34,493,844	33,031,478	(1,462,366)	
Employees' Retirement/Insurance Benefits	12,080,334	12,043,728	(36,606)	
Total Salaries and Benefits	46,574,178	45,075,206	(1,498,972)	(5)
Purchased Services				
Lease Payments	165,858	164,424	(1,434)	
Voucher Schools/Tuition Adjustments	34,246	118,717	84,471	
Purchased Services - Other	15,243,784	13,902,800	(1,340,984)	(6)
Total Purchased Services	15,443,888	14,185,942	(1,257,946)	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	4,260,240	5,557,033	1,296,793	(7)
Capital Outlay	1,511,255	4,343,527	2,832,272	(8)
Advances Out		10,125,000	10,125,000	(9)
Other Objects	3,973,661	5,002,734	1,029,073	(10)
Total Supplies/Materials, Capital Outlay and Other	\$9,745,156	\$25,028,294	\$15,283,138	
TOTAL EXPENDITURES	\$71,763,222	\$84,289,442	\$12,526,220	
Excess of Rev Over (Under) Exp	11,288,737	6,648,049	(4,640,688)	
Ending Cash Balance	\$145,876,318	\$136,923,101	(\$8,953,217)	
Outstanding Encumbrance	26,614,089	33,863,535	7,249,446	
Unreserved Cash Balance	\$119,262,229	\$103,059,566	(\$16,202,663)	

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

Note 1: Total Property Taxes

Total Property Tax increased by \$446,943 due to the District receiving more in Tax Increment Financing (TIF) from the County during FY'24.

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

Unrestricted Grants-in-Aid decreased by \$2.3M as the District received less money from state foundation.

Restricted Grants-in-Aid decreased by \$519,603 due to decrease in restricted part of state foundation funding.

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. There were no significant advances in 2023

Note 4: Other Revenues

Other revenues increased by \$951,998 due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits decreased by \$1.5M due to some salaries being paid out of the ESSER fund.

Note 6: Purchased Services - Other

Purchased services decreased by 1.3 M primarily due to the District making last payment on early retirement incentive during 2023.

Note 7: Supplies and Materials

Supplies and Materials increased by \$1.3M due to the District buying more new textbooks during FY'24.

Note 8: Capital Outlay

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

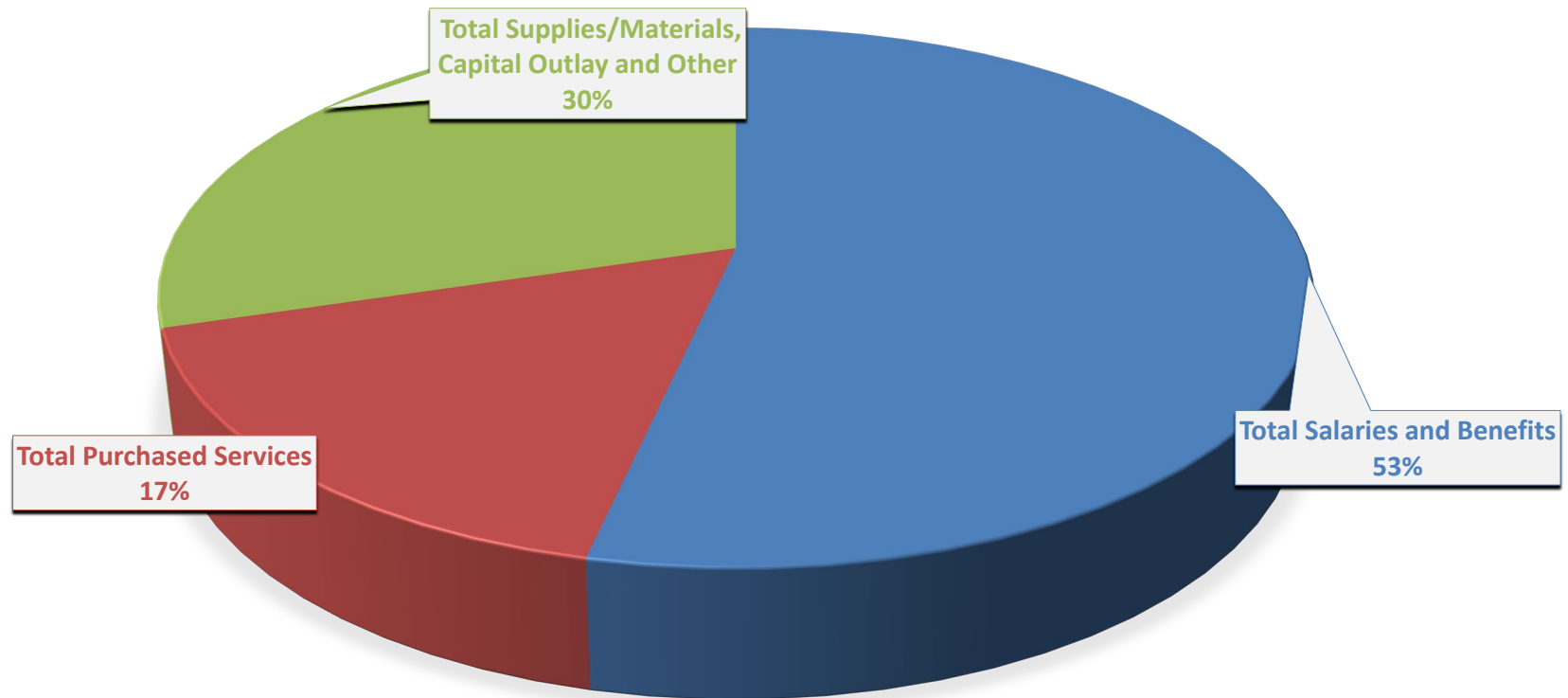
Note 9: Advances Out

Advances Out Increased by \$10.1 M as the District advanced money to Permanent Improvement Fund (003) for the HVAC project and to the Welcome Stadium (Fund 013) for setting up the Spirit Shop.

Note 9: 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
For the Month Ending October 31, 2023

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$9,270,236	3,034,643		\$6,235,593.15	32.74%
Teachers	58,924,009	19,008,015		39,915,994	32.26%
School Nurses					
School Counselors	1,813,496	623,722		1,189,774	34.39%
Library Media Spec	938,107	282,847		655,260	30.15%
Extra Duty Pay	815,150	2,574		812,576	0.32%
Supplies/Materials	1,179,427	425,322	285,536	468,570	60.27%
REGULAR INSTRUCTION	72,940,425	23,377,123	285,536	49,277,766	32.44%
EXCEPTIONAL CHILDREN					
OEC Teachers	16,684,000	5,163,741		11,520,259	30.95%
Gifted Teachers	900,551	249,652	4,735	646,164	28.25%
ELL Program	3,487,928	1,017,780	96,681	2,373,467	31.95%
ECIP Program	2,565,841	639,276		1,926,565	24.91%
ECIP Para(s)	1,183,083	220,773		962,310	18.66%
Psychological Services	2,397,967	583,875	3,162	1,810,930	24.48%
Paraprofessionals	4,277,880	1,284,947		2,992,933	30.04%
Related Services	4,819,784	1,326,710		3,493,074	27.53%
PASS Required Services	12,140,354	2,929,005		9,211,348	24.13%
OEC Central Office	6,422,236	2,093,522	3,237,049	1,091,665	83.00%
EXCEPTIONAL CHILDREN	54,879,624	15,509,281	3,341,627	36,028,715	34.35%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	632,210	153,240		478,970	24.24%
Positive School Climate	1,193,913	292,889	6,047	894,977	25.04%
Clericals/Bus Mgrs	3,951,566	981,805		2,969,761	24.85%
Career Tech	5,461,245	1,625,428	345,288	3,490,529	36.09%
Special Programs: Athletics	3,138,779	810,262	1,175,833	1,152,684	63.28%
Supplemental Athletic Contract	1,374,225	381,919		992,306	27.79%
SPECIAL PROGRAMS	15,751,936	4,245,542	1,527,168	9,979,227	36.65%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,580,205	3,069,686	634,744	3,875,775	48.87%
Chief of Schools	1,872,673	414,844	571,560	886,269	52.67%
Office of Cultural Engagement	1,462,463	269,920		1,192,544	18.46%
Grants Mgmt	82,990	20,674	1,000	61,316	26.12%
Academics	864,318	275,889	5,480	582,949	32.55%
Accountability	2,000,996	1,155,035	134,099	711,863	64.42%
Student Services	294,886	83,695	1,245	209,946	28.80%
Student Enrollment Ctr	4,263,818	842,302	1,790,999	1,630,517	61.76%
CHIEF ACADEMIC	18,422,348	6,132,043	3,139,127	9,151,178	50.33%
INSTRUCTION and SUPPORT	161,994,333	49,263,989	8,293,458	104,436,886	35.53%
BUSINESS OPERATIONS					
Safety/Security	1,641,612	391,626	690,426	559,561	65.91%
IT/Erate Support	15,899,082	3,856,402	6,080,036	5,962,644	62.50%
Custodial Operations	2,850,710	783,527	788,250	1,278,934	55.14%
Grounds/Shop	2,480,085	1,027,444	172,711	1,279,930	48.39%
Facilities	7,545,221	1,946,631	770,521	4,828,069	36.01%
Environmental Compliance	592,057	170,887	207,481	213,688	63.91%
Distribution Center	1,041,080	286,829	19,466	734,786	29.42%
Mail Center	371,044	43,395	116,000	211,649	42.96%
Transportation	18,273,444	6,750,892	7,426,305	4,096,247	77.58%
BUSINESS OPERATIONS	50,694,335	15,257,632	16,271,196	19,165,507	62.19%
ADMINISTRATION AND SUPPORT					
Board Service Fund	110,287	16,302	86,538	7,447	93.25%
Board Office/Member Pay	559,376	53,499	28,001	477,877	14.57%
Superintendent's Office	1,093,822	222,520	81,520	789,783	27.80%
Treasurer's Office	22,341,902	13,581,791	283,636	8,476,474	62.06%
Public Relations	774,273	215,128	31,124	528,021	31.80%
DEA President	110,998	36,082		74,916	32.51%
Human Resources	7,150,994	1,359,462	3,523,510	2,268,022	68.28%
Legal	1,771,966	467,029	928,421	376,516	78.75%
ADMINISTRATION AND SUPPORT	33,913,619	15,951,813	4,962,750	12,999,056	61.67%
FISCAL CHARGES					
Debt, Insurance and Taxes	10,061,161	2,620,648	725,295	6,715,218	33.26%
Utilities	5,156,085	1,195,359	3,608,836	351,890	93.18%
FISCAL CHARGES	15,217,246	3,816,007	4,334,131	7,067,108	53.56%
TOTAL GENERAL FUND	\$ 261,819,533	\$ 84,289,442	\$ 33,861,535	\$ 143,668,557	45.13%

DAYTON PUBLIC SCHOOLS BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES ALL DISTRICT FUNDS YEAR TO DATE ACTUALS - AS OF OCTOBER 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	\$90,937,490	\$84,289,442	\$136,923,100	\$33,863,535	\$103,059,566
DEBT SERVICE FUND							
002	Bond Retirement	\$16,455,097	\$7,905,428	\$10,770,346	\$13,590,179		\$13,590,179
SPECIAL REVENUE FUNDS							
018	Principals Fund	\$535,156	\$31,736	\$40,518	\$526,374	\$24,401	\$501,973
019	Other Grant	\$782,468	\$9,217	\$1,056	\$790,629	\$3,753	\$786,876
034	Classroom Facilities Maintenance	\$4,875,523	\$301,213	\$896,097	\$4,280,639	\$1,376,574	\$2,904,065
300	District Managed Student Activity	\$318,397	\$168,601	\$77,860	\$409,138	\$35,022	\$374,117
401	Auxiliary Services NPSD	\$910,363	\$477,037	\$965,048	\$422,351	\$86,117	\$336,234
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)	\$29,699,436	\$21,228,557	(\$3,225,682)	\$14,096,358	(\$17,322,040)
509	21ST Century - 21st Century	(\$20,115)	\$145,122	\$186,773	(\$61,766)	\$736,610	(\$798,376)
516	IDEA Part B Special Education	(\$708,976)	\$1,516,364	\$1,182,683	(\$375,295)	\$472,132	(\$847,428)
524	Vocation Education CarlDPerkins	(\$59,829)	\$191,162	\$217,645	(\$86,312)	\$194,258	(\$280,571)
536	Title I School Improvement A	(\$1,382)	\$291,304	\$420,841	(\$130,919)	\$104,124	(\$235,043)
551	Title III Limit English Proficiency	(\$32,667)	\$88,747	\$87,596	(\$31,517)	\$4,820	(\$36,337)
572	Title I Disadvantaged Children	(\$1,227,745)	\$7,591,286	\$7,585,499	(\$1,221,958)	\$2,157,780	(\$3,379,738)
584	Drug Free Schools - Title IV	(\$119,256)	\$434,774	\$379,644	(\$64,126)	\$184,386	(\$248,512)
587	IDEA Preschool Handicapped	(\$3,297)	\$42,035	\$46,679	(\$7,941)		(\$7,941)
590	Improving Teacher Quality	(\$154,704)	\$328,029	\$244,495	(\$71,171)	\$49,839	(\$121,009)
599	Miscellaneous Federal Grants	\$406,319	\$1,819,361	\$175,979	\$2,049,701	\$446,024	\$1,603,677
	Total Special Revenue Funds	(\$6,160,558)	\$43,276,221	\$33,808,172	\$3,307,492	\$19,972,198	(\$16,664,706)
CAPITAL PROJECT							
003	Permanent Improvement	\$11,036,942	\$12,301,213	\$4,372,650	\$18,965,505	\$5,545,715	\$13,419,790
ENTERPRISE FUNDS							
006	Food Service	\$23,696,383	\$3,197,106	\$3,316,817	\$23,576,672	\$5,681,886	\$17,894,786
009	Uniform School Supplies	\$20,087			\$20,087	\$1,500	\$18,587
013	Welcome Stadium	\$12,534,624	\$756,796	\$12,117,379	\$1,174,041	\$458,836	\$715,204
	Total Enterprise Funds	\$36,251,094	\$3,953,902	\$15,434,196	\$24,770,800	\$6,142,223	\$18,628,577
INTERNAL SERVICE							
014	Internal Services Rotary	\$102,865	\$2,619		\$105,485		\$105,485
021	Intra District Services	\$3,108			\$3,108		\$3,108
024	Self Insured Employee Benefits	\$22,409,151	\$9,277,981	\$8,799,180	\$22,887,952	\$477,562	\$22,410,391
027	Worker's Comp Self Insured	\$13,564,522	\$220,294	\$52,385	\$13,732,431	\$53,905	\$13,678,526
	Total Internal Service	\$36,079,647	\$9,500,894	\$8,851,565	\$36,728,976	\$531,467	\$36,197,509
TRUST AND AGENCY FUNDS							
022	District Agency	\$5,775,052	\$5,995,383	\$7,300,755	\$4,469,680		\$4,469,680
200	Student Managed Activity	\$256,897	\$44,254	\$14,073	\$287,078	\$29,291	\$257,787
	Total Trust and Agency Funds	\$6,031,948	\$6,039,636	\$7,314,827	\$4,756,758	\$29,291	\$4,727,467
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	\$246,464			\$246,464	\$90	\$246,374
TOTAL ALL FUNDS		\$230,215,686	\$173,914,785	\$164,841,199	\$239,289,272	\$66,084,518	\$173,204,755

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

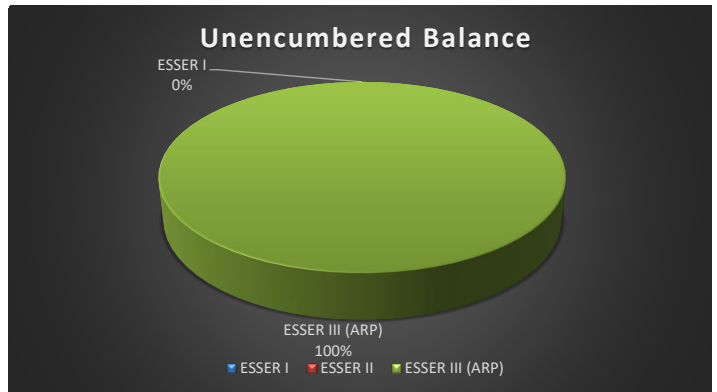
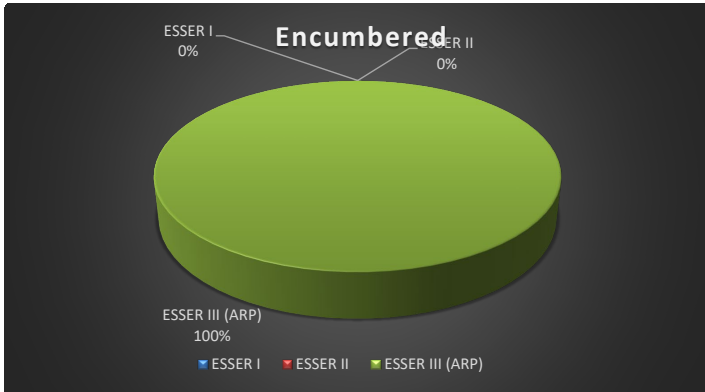
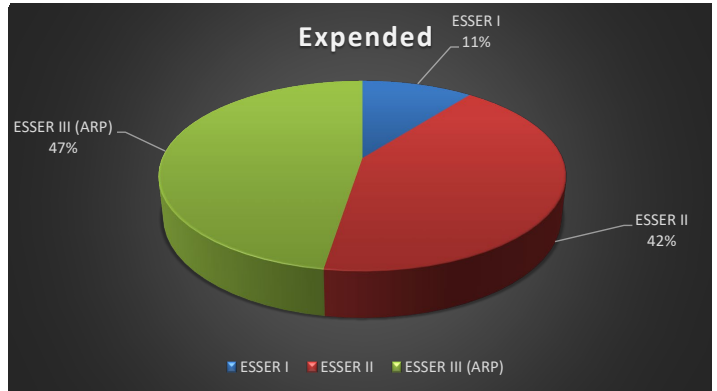
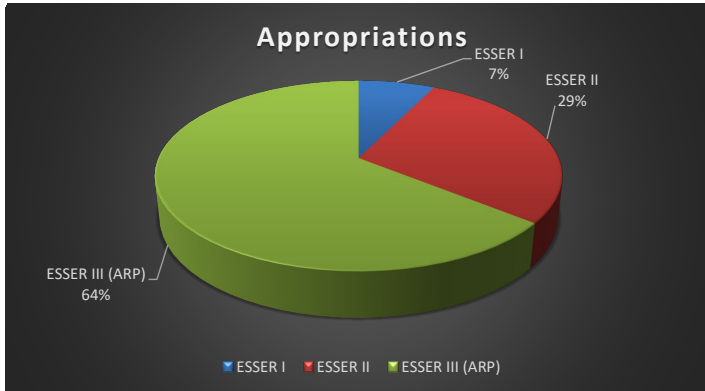
DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
For the Month Ending October 31, 2023

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
OPERATING FUND						
001	General Fund	\$261,819,533	\$ 84,289,442	\$33,863,535	\$143,666,557	45.13%
DEBT SERVICE FUND						
002	Bond Retirement	17,180,050	10,770,346		6,409,704	62.69%
SPECIAL REVENUE FUNDS						
018	Principals Fund	827,235	40,518	24,401	762,316	7.85%
019	Other Grant	951,505	1,056	3,753	946,697	0.51%
034	Classroom Facilities Maintenance	5,013,227	896,097	1,376,574	2,740,556	45.33%
300	District Managed Student Activity	535,442	77,860	35,022	422,561	21.08%
401	Auxiliary Services NPSD	2,886,710	965,048	86,117	1,835,545	36.41%
439	Public School Preschool	1,319,900	71,200		1,248,700	5.39%
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	21,228,557	14,096,358	45,255,948	43.84%
509	21ST Century	1,333,493	186,773	736,610	410,110	69.25%
516	IDEA PartB Special Education	8,157,381	1,182,683	472,132	6,502,565	20.29%
524	Vocation Education CarlDPerkins	1,091,179	217,645	194,258	679,275	37.75%
536	Title I School Improvement A	2,546,186	420,841	104,124	2,021,221	20.62%
551	Title III Limit English Proficiency	813,450	87,596	4,820	721,034	11.36%
572	Title I Disadvantaged Children	21,022,150	7,585,499	2,157,780	11,278,871	46.35%
584	Drug Free Schools	3,175,244	379,644	184,386	2,611,214	17.76%
587	IDEA Preschool Handicapped	128,738	46,679		82,059	36.26%
590	Improving Teacher Quality	2,077,553	244,495	49,839	1,783,219	14.17%
599	Miscellaneous Federal Grants	2,236,319	175,979	446,024	1,614,316	27.81%
	Special Revenue Funds	136,656,330	33,808,172	19,972,198	82,875,960	39.35%
CAPITAL PROJECTS						
003	Permanent Improvement	23,543,802	4,372,650	5,545,715	13,625,436	42.13%
ENTERPRISE FUNDS						
006	Food Service	16,902,586	3,316,817	5,681,886	7,903,883	53.24%
009	Uniform School Supplies	37,300		1,500	35,800	4.02%
013	Welcome Stadium	13,995,442	12,117,379	458,836	1,419,226	89.86%
	Total Enterprise Funds	30,935,327	15,434,196	6,142,223	9,358,908	69.75%
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	8,799,180	477,562	21,028,658	30.61%
027	Worker's Comp Self Insured	4,020,180	52,385	53,905	3,913,890	2.64%
	Total Internal Service	34,438,687	8,851,565	531,467	25,055,655	27.25%
TRUST AND AGENCY FUNDS						
022	District Agency	16,360,000	7,300,755		9,059,246	44.63%
200	Student Managed Activity	389,101	14,073	29,291	345,737	11.14%
	Total Trust and Agency Funds	16,749,101	7,314,827	29,291	9,404,983	43.85%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	300,090		90	300,000	0.03%
TOTAL ALL FUNDS		\$521,622,919	\$164,841,199	\$66,084,518	\$290,697,203	44.27%

DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
October 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		
ESSER III (ARP)	90,667,711.71	45,583,712.61	14,096,357.73	30,987,641.37
Total	141,249,133.77	96,027,986.97	14,096,357.73	30,987,641.37



Welcome Stadium Construction Activity
As of October 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	1,251,863.00	-2.00
Skanska	389,059	389,059	0.00
Shook Construction	23,232,067	22,890,983.14	341,083.86
Denier Electric	670	670	0.00
The Nelson Star	7,341	7,341	0.00
Total Expenses	24,880,998.00	24,539,916.14	341,081.86

ESSER Fund

Shook Construction	9,250,000	9,250,000.00	0
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Total Welcome Stadium Project	34,130,998.00	33,789,916.14	341,081.86
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Remaining Funds	\$136,789	\$477,871	
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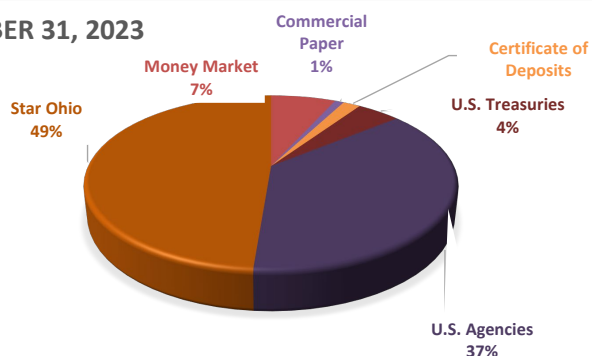
Shook Construcion Amounts	\$32,482,067	\$32,140,983	\$341,084
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DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT

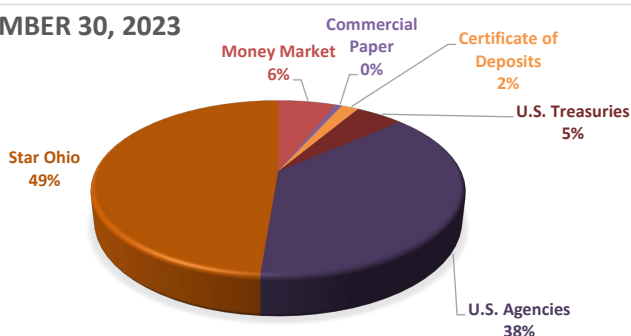
	October 31, 2023	September 30, 2023	October 31, 2022	Change from Previous Year
Total Par Value	\$221,625,893.89	\$220,925,253.82	\$219,635,498.84	\$1,990,395.05
Total Adjusted Cost	\$220,581,141.07	\$219,865,262.72	\$218,450,285.68	\$2,130,855.39
Total Market Value	\$215,889,410.29	\$214,867,182.95	\$211,026,865.60	\$4,862,544.69
Weighted Average Yield	3.73%	3.67%	1.83%	1.898%
Fifth Third Bank Yield	1.55%	1.48%	0.79%	0.756%
Star Ohio Yield	5.56%	5.52%	2.54%	3.020%
Meeder Investment Yield	3.43%	3.28%	2.52%	0.905%
Weighted Average Remaining Life (Days)	234	248	376	-142
Interest Earnings Actual - Year to Date	5,367,488.85	\$4,649,396.36	\$1,516,354.36	\$3,851,134.49

Investment Holdings	October 31, 2023	September 30, 2023	October 31, 2022	Change from Previous Year
Money Market	\$14,605,509.76	\$13,003,799.80	\$1,848,937.71	\$12,756,572.05
Commercial Paper	\$2,018,882.55	\$1,399,772.00	\$2,423,843.00	(\$404,960.45)
Certificate of Deposits	\$3,895,258.43	\$3,879,014.88	\$5,504,651.22	(\$1,609,392.79)
U.S. Treasuries	\$9,807,617.90	\$10,804,039.55		\$9,807,617.90
U.S. Agencies	\$80,365,757.52	\$81,078,102.70	\$90,396,493.99	(\$10,030,736.47)
Star Ohio	\$105,196,384.13	\$104,702,454.02	\$100,596,561.13	\$4,599,823.00
	\$215,889,410.29	\$214,867,182.95	\$200,770,487.05	\$15,118,923.24

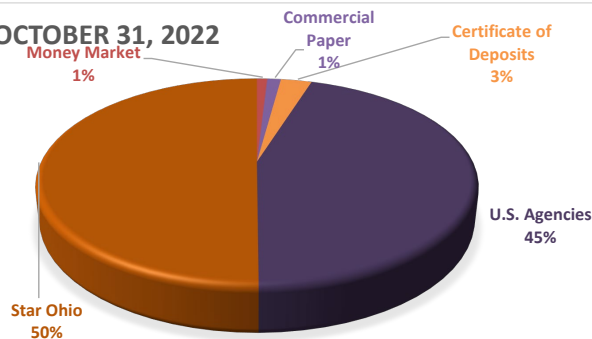
OCTOBER 31, 2023



SEPTEMBER 30, 2023



OCTOBER 31, 2022



DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
As Of October 31, 2023

Bank Balances

<u>Bank/Purpose</u>		<u>Statement Date</u>	<u>Ending Balance</u>
Operating			
	Key Bank	10/31/2023	\$21,577,804
Investments			
	Star Ohio	10/31/2023	\$105,196,384
	Fifth Third Securities	10/31/2023	\$89,683,926
	US Bank	10/31/2023	\$25,700,831
Total Investments			<u>\$220,581,141</u>
Total Bank Balance			<u>\$242,158,945</u>

Bank to book reconciling items

Deposits in Transit	
Key Bank Outstanding Checks	<u>(\$2,651,001)</u>

Reconciled Bank Balance

\$239,507,944

Cash Balance Per Book	\$239,289,272
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Book to bank reconciling items

Interest	697,120.68
Gain on Investment	29,382.03
Investment Fees	(2,214.14)
P-card	(\$146,582)
Unposted Voya payment	(\$50,343)
Misc Adjustments	\$1,718
Athem Invoice	(\$561,797)
Liability Adjustments	\$251,387

Reconciled Book Balance

\$239,507,944