



Monthly Financial Reports

September 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

DAYTON PUBLIC SCHOOLS

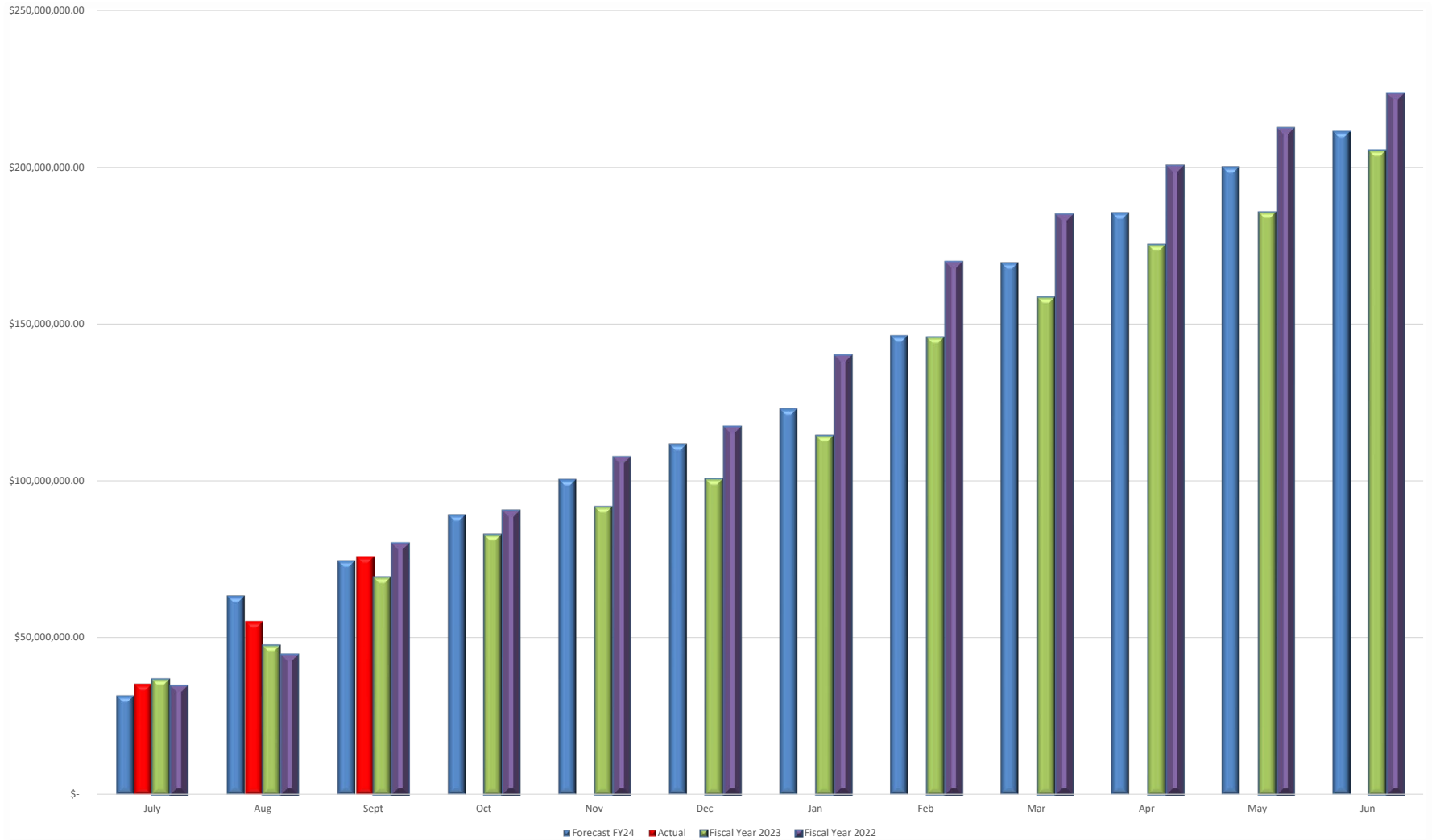
TABLE OF CONTENTS

Description	Page Number
General Fund Revenues Forecast and Actual Comparison Report	1
General Fund Expenditures Forecast and Actual Comparison Report	2
General Fund Balance Forecast and Actual Comparison Report	3
Comparison of September 2022 to September 2023	4
Explanation of Significant Variances Comparing Fiscal Year 2023 Actual to Fiscal Year 2024 Actuals	5
Graph Showing Percentage of General Fund Spending	6
General Fund (001) Zero Based Budget	7
Beginning Balance, Revenues, Expenditures and Ending Balances All District Funds	8
Budget Vs. Actual	9
ESSER Status Report	10
Welcome Stadium Construction	11
Investment Portfolio Status Report	12
Cash Reconciliation	13

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

Revenues

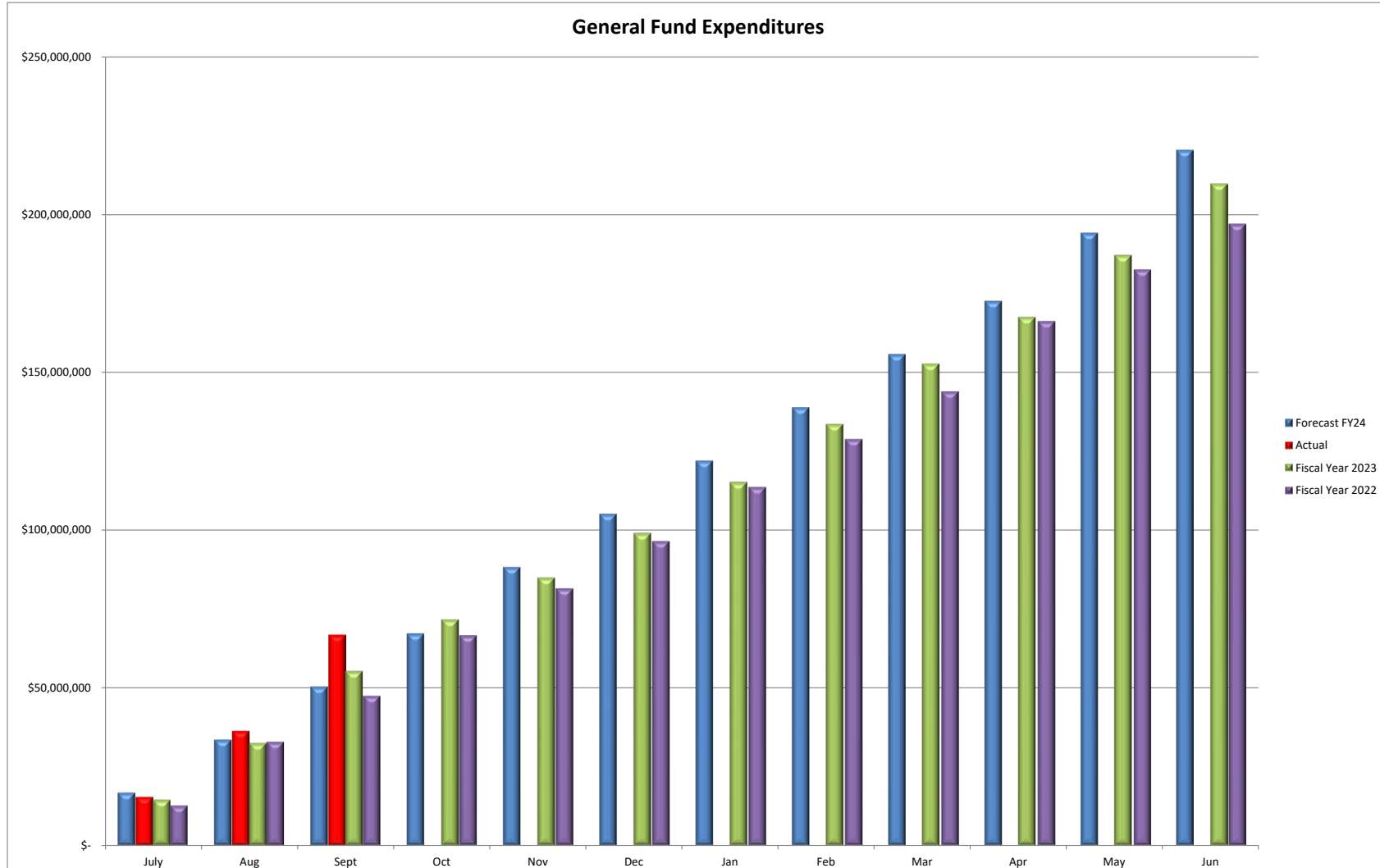
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	31,873,811	63,747,623	74,999,897	89,611,935	100,864,209	112,116,483	123,368,757	146,612,482	169,854,355	185,729,667	200,341,705	211,593,979
Actual	35,347,220	55,308,725	75,971,244									
Fiscal Year 2023	37,015,289	47,779,317	69,463,954	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 SEPTEMBER-2023**

Expenditures

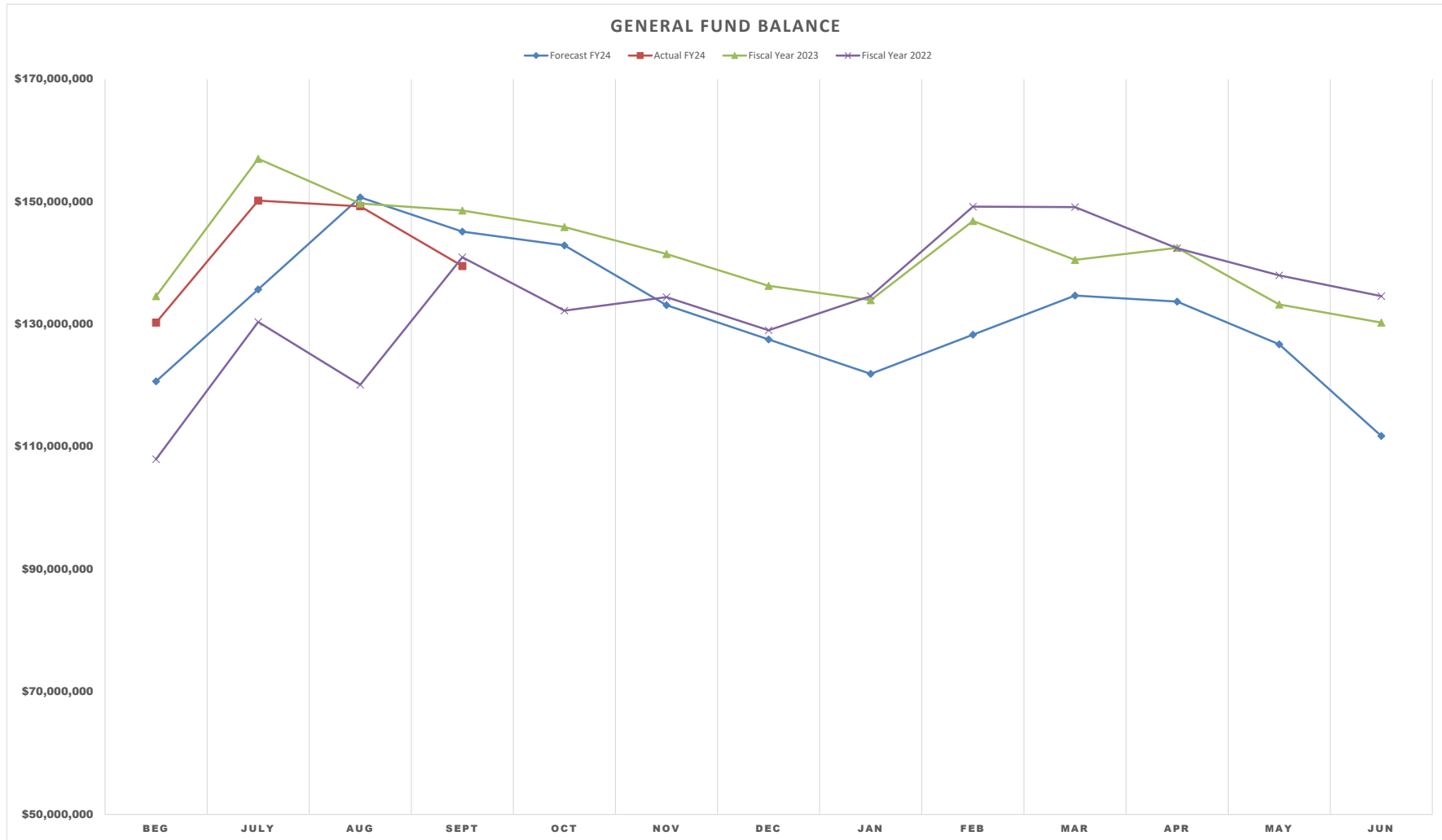
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	16,856,946	33,713,891	50,570,837	67,427,782	88,429,184	105,286,130	122,143,075	139,000,021	155,856,966	172,713,912	194,306,362	220,509,208
Actual	15,433,813	36,338,656	66,747,299									
Fiscal Year 2023	20,399,360	38,866,610	60,910,282	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 SEPTEMBER-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									
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 September 2022 to September 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	31,204,415	27,972,161	(3,232,254)	
Restricted Grants-in-Aid	5,266,955	5,037,913	(229,042)	
Total State Funding	\$36,471,370	\$33,010,073	(\$3,461,297)	(2)
Other Financing Sources				
Advances In	6,325	8,803,336	8,797,011	(3)
Other Revenues	1,339,510	2,064,144	724,634	(4)
	\$1,345,835	\$10,867,480	\$9,521,645	
TOTAL REVENUE	\$69,463,953	\$75,971,244	\$6,507,291	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	26,800,792	25,244,373	(1,556,419)	
Employees' Retirement/Insurance Benefits	9,315,999	9,210,653	(105,346)	
Total Salaries and Benefits	\$36,116,791	\$34,455,026	(1,661,765)	(5)
Purchased Services				
Lease Payments	124,716	149,388	24,672	
Voucher Schools/Tuition Adjustments	29,590	5,867	(23,723)	
Purchased Services - Other	11,450,919	10,149,325	(1,301,594)	(6)
Total Purchased Services	\$11,605,225	\$10,304,580	(1,300,645)	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	3,490,144	3,954,107	463,963	
Capital Outlay	926,927	3,881,902	2,954,975	(7)
Advances Out		10,125,000	10,125,000	(8)
Other Objects	3,336,731	4,026,684	689,953	(9)
Total Supplies/Materials, Capital Outlay and Other	\$7,753,802	\$21,987,693	\$14,233,891	
TOTAL EXPENDITURES	\$55,475,818	\$66,747,299	\$11,271,481	
Excess of Rev Over (Under) Exp	13,988,135	9,223,945	(4,764,190)	
Ending Cash Balance	\$148,575,716	\$139,498,997	(\$9,076,719)	
Outstanding Encumbrance	29,057,303	38,580,402	9,523,099	
Unreserved Cash Balance	\$119,518,413	\$100,918,595	(\$18,599,818)	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS
For the Month Ending September 30, 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 \$3.2M 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 starting October 2023.

Restricted Grants-in-Aid decreased by \$229,042 due to decrease in restricted part of state foundation funding for the month of September.

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 \$724,634 due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits decreased by \$1.7M 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: Capital Outlay

Capital Outlay increased by \$3 M due to purchase of new school buses, HVAC on existing buses and cameras on existing buses.

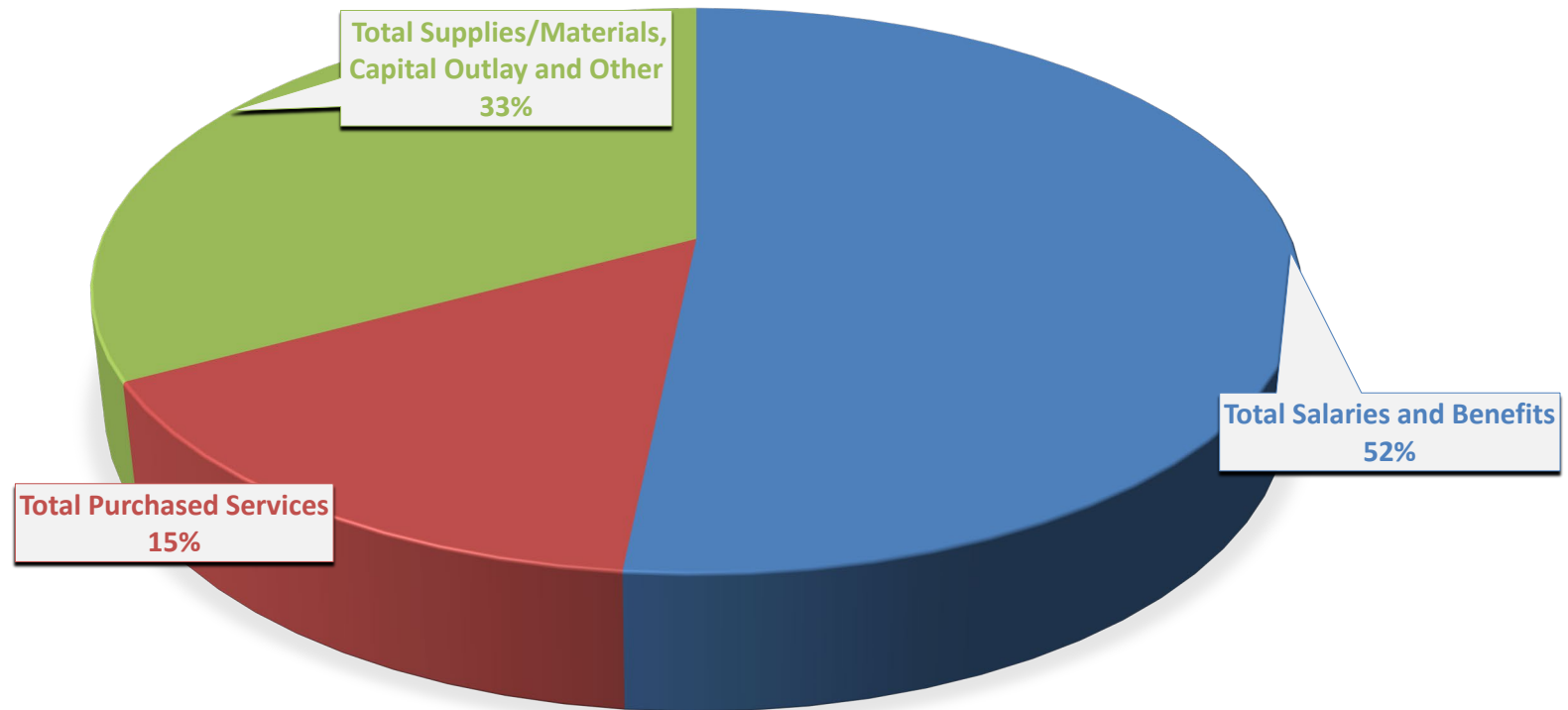
Note 8: Advances Out

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 \$689,953 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 September 30, 2023

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$9,270,236	2,352,071		\$6,918,164.34	25.37%
Teachers	58,924,009	14,715,230		44,208,779	24.97%
School Nurses		4,434		(4,434)	
School Counselors	1,813,496	490,397		1,323,099	27.04%
Library Media Spec	938,107	220,298		717,809	23.48%
Extra Duty Pay	815,150	2,574		812,576	0.32%
Supplies/Materials	1,179,427	347,519	273,616	558,292	52.66%
REGULAR INSTRUCTION	72,940,425	18,132,523	273,616	54,534,286	25.23%
EXCEPTIONAL CHILDREN					
OEC Teachers	16,684,000	4,041,770		12,642,230	24.23%
Gifted Teachers	900,551	196,857	5,179	698,515	22.43%
ELL Program	3,487,928	799,293	121,056	2,567,579	26.39%
ECIP Program	2,565,841	500,925		2,064,916	19.52%
ECIP Para(s)	1,183,083	136,214		1,046,869	11.51%
Psychological Services	2,397,967	422,774	9,531	1,965,662	18.03%
Paraprofessionals	4,277,880	740,676		3,537,204	17.31%
Related Services	4,819,784	1,043,559		3,776,225	21.65%
PASS Required Services	12,140,354	1,804,615		10,335,739	14.86%
OEC Central Office	6,422,236	1,484,106	2,421,024	2,517,106	60.81%
EXCEPTIONAL CHILDREN	54,879,624	11,170,790	2,556,789	41,152,045	25.01%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	632,210	81,526		550,684	12.90%
Positive School Climate	1,193,913	235,459	6,047	952,406	20.23%
Clericals/Bus Mgrs	3,951,566	736,692		3,214,874	18.64%
Career Tech	5,461,245	1,283,362	372,880	3,805,003	30.33%
Special Programs: Athletics	3,138,779	611,360	1,099,661	1,427,758	54.51%
Supplemental Athletic Contract	1,374,225	99,041		1,275,184	7.21%
SPECIAL PROGRAMS	15,751,936	3,047,440	1,478,588	11,225,908	28.73%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,580,205	2,259,841	1,284,529	4,035,835	46.76%
Chief of Schools	1,872,673	334,280	605,361	933,032	50.18%
Office of Cultural Engagement	1,462,463	173,054		1,289,409	11.83%
Grants Mgmt	82,990	11,636		71,353	14.02%
Academics	864,318	202,775	5,826	655,717	24.13%
Accountability	2,000,996	1,049,880	141,879	809,237	59.56%
Student Services	294,886	66,184	1,970	226,732	23.11%
Student Enrollment Ctr	4,263,818	721,324	1,802,436	1,740,058	59.19%
CHIEF ACADEMIC	18,422,348	4,818,974	3,842,002	9,761,372	47.01%
INSTRUCTION and SUPPORT	161,994,333	37,169,727	8,150,995	116,673,610	27.98%
BUSINESS OPERATIONS					
Safety/Security	1,641,612	271,603	687,018	682,991	58.40%
IT/Erate Support	15,899,082	2,560,779	9,237,375	4,100,929	74.21%
Custodial Operations	2,850,710	469,768	1,102,118	1,278,824	55.14%
Grounds/Shop	2,480,085	793,332	251,358	1,435,395	42.12%
Facilities	7,545,221	1,486,439	851,817	5,206,964	30.99%
Environmental Compliance	592,057	91,454	276,736	223,866	62.19%
Distribution Center	1,041,080	223,389	22,362	795,329	23.61%
Mail Center	371,044	27,957	122,074	221,013	40.43%
Transportation	18,273,444	5,953,208	7,774,019	4,546,218	75.12%
BUSINESS OPERATIONS	50,694,335	11,877,929	20,324,878	18,491,529	63.52%
ADMINISTRATION AND SUPPORT					
Board Service Fund	35,287	4,152	11,538	19,597	44.46%
Board Office/Member Pay	559,376	39,114	29,719	490,543	12.31%
Superintendent's Office	1,093,822	194,045	219,968	679,809	37.85%
Treasurer's Office	22,341,902	13,399,654	277,667	8,664,581	61.22%
Public Relations	774,273	150,915	48,672	574,687	25.78%
DEA President	110,998	28,171		82,827	25.38%
Human Resources	7,150,994	880,777	3,678,403	2,591,814	63.76%
Legal	1,771,966	346,625	1,046,960	378,380	78.65%
ADMINISTRATION AND SUPPORT	33,838,619	15,043,454	5,312,927	13,482,238	60.16%
FISCAL CHARGES					
Debt, Insurance and Taxes	10,061,161	1,792,048	847,737	7,421,376	26.24%
Utilities	5,156,085	864,140	3,943,865	348,080	93.25%
FISCAL CHARGES	15,217,246	2,656,188	4,791,602	7,769,456	48.94%
TOTAL GENERAL FUND	\$ 261,744,533	\$ 66,747,299	\$ 38,580,402	\$ 156,416,833	40.24%

DAYTON PUBLIC SCHOOLS BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES ALL DISTRICT FUNDS YEAR TO DATE ACTUALS - AS OF SEPTEMBER 30, 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	\$75,971,244	\$66,747,299	\$139,498,997	\$38,580,402	\$100,918,595
DEBT SERVICE FUND							
002	Bond Retirement	\$16,455,097	\$7,905,428	\$176,471	\$24,184,054		\$24,184,054
SPECIAL REVENUE FUNDS							
018	Principals Fund	\$535,156	\$24,194	\$25,636	\$533,714	\$31,767	\$501,947
019	Other Grant	\$782,468	\$3,200	\$556	\$785,112	\$3,982	\$781,130
034	Classroom Facilities Maintenance	\$4,875,523	\$301,213	\$759,999	\$4,416,738	\$1,397,759	\$3,018,978
300	District Managed Student Activity	\$318,397	\$101,271	\$71,723	\$347,946	\$31,149	\$316,797
401	Auxiliary Services NPSD	\$910,363	\$450,048	\$212,109	\$1,148,301	\$86,449	\$1,061,852
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)	\$24,579,675	\$18,018,147	(\$5,135,034)	\$15,106,993	(\$20,242,028)
509	21ST Century - 21st Century	(\$20,115)	\$140,996	\$151,702	(\$30,821)	\$771,681	(\$802,502)
516	IDEA Part B Special Education	(\$708,976)	\$1,231,933	\$967,286	(\$444,329)	\$457,018	(\$901,347)
524	Vocation Education CarlDPerkins	(\$59,829)	\$169,835	\$174,913	(\$64,907)	\$145,780	(\$210,687)
536	Title I School Improvement A	(\$1,382)	\$119,198	\$355,229	(\$237,413)	\$169,736	(\$407,149)
551	Title III Limit English Proficiency	(\$32,667)	\$54,652	\$59,664	(\$37,679)	\$15,549	(\$53,228)
572	Title I Disadvantaged Children	(\$1,227,745)	\$3,922,265	\$6,862,365	(\$4,167,845)	\$2,183,452	(\$6,351,297)
584	Drug Free Schools - Title IV	(\$119,256)	\$379,199	\$327,542	(\$67,599)	\$220,986	(\$288,584)
587	IDEA Preschool Handicapped	(\$3,297)	\$29,208	\$38,738	(\$12,827)		(\$12,827)
590	Improving Teacher Quality	(\$154,704)	\$271,327	\$204,657	(\$88,034)	\$69,714	(\$157,747)
599	Miscellaneous Federal Grants	\$406,319	\$1,807,461	\$989	\$2,212,792	\$618,829	\$1,593,963
	Total Special Revenue Funds	(\$6,160,558)	\$33,726,474	\$28,302,454	(\$736,539)	\$21,310,844	(\$22,047,383)
CAPITAL PROJECT							
003	Permanent Improvement	\$11,036,942	\$12,301,213	\$3,619,561	\$19,718,594	\$6,052,554	\$13,666,040
ENTERPRISE FUNDS							
006	Food Service	\$23,696,383	\$1,387,238	\$2,011,125	\$23,072,497	\$6,606,225	\$16,466,271
009	Uniform School Supplies	\$20,087			\$20,087	\$1,500	\$18,587
013	Welcome Stadium	\$12,534,624	\$708,648	\$9,420,620	\$3,822,651	\$3,072,319	\$750,333
	Total Enterprise Funds	\$36,251,094	\$2,095,886	\$11,431,745	\$26,915,235	\$9,680,044	\$17,235,190
INTERNAL SERVICE							
014	Internal Services Rotary	\$102,865	\$2,525		\$105,391		\$105,391
021	Intra District Services	\$3,108			\$3,108		\$3,108
024	Self Insured Employee Benefits	\$22,409,151	\$7,057,310	\$6,846,099	\$22,620,363	\$665,920	\$21,954,443
027	Worker's Comp Self Insured	\$13,564,522	\$168,865	\$23,091	\$13,710,297	\$81,555	\$13,628,742
	Total Internal Service	\$36,079,647	\$7,228,701	\$6,869,189	\$36,439,158	\$747,475	\$35,691,683
TRUST AND AGENCY FUNDS							
022	District Agency	\$5,775,052	\$4,556,762	\$4,775,436	\$5,556,378		\$5,556,378
200	Student Managed Activity	\$256,897	\$11,326	\$6,833	\$261,390	\$27,272	\$234,118
	Total Trust and Agency Funds	\$6,031,948	\$4,568,088	\$4,782,269	\$5,817,768	\$27,272	\$5,790,496
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	\$246,464			\$246,464	\$90	\$246,374
TOTAL ALL FUNDS		\$230,215,686	\$143,797,033	\$121,928,988	\$252,083,731	\$76,398,681	\$175,685,050

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

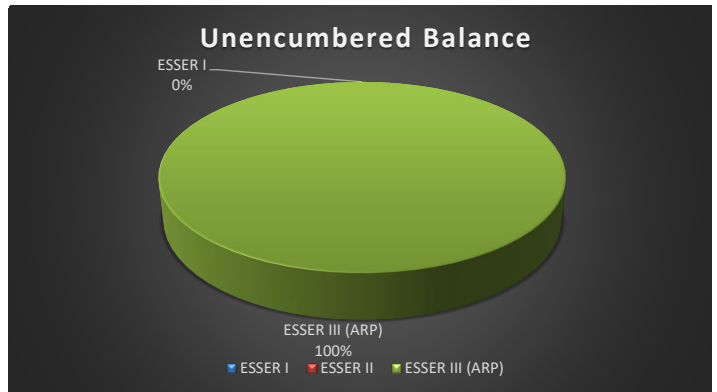
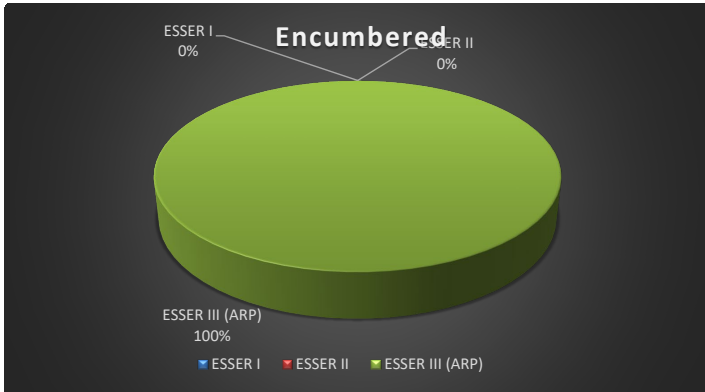
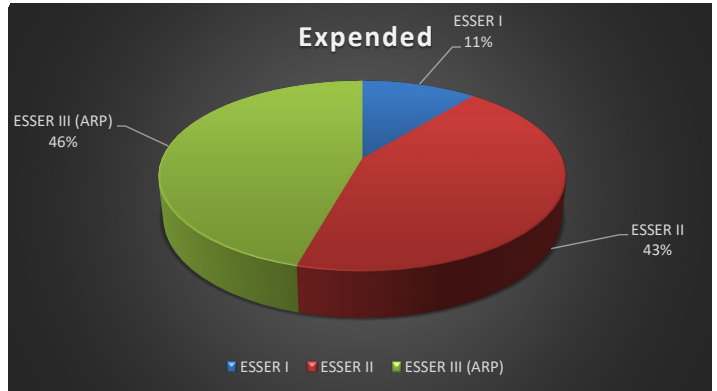
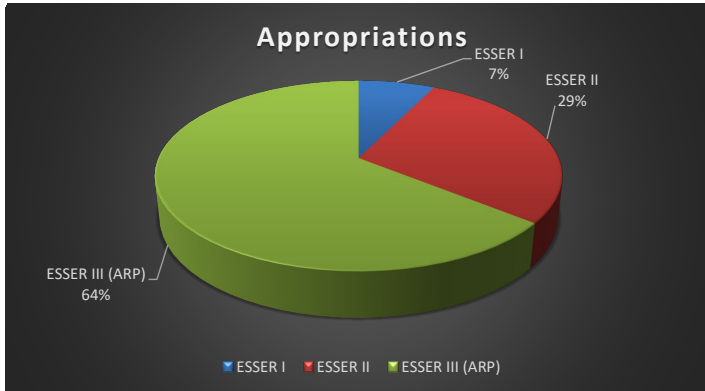
DAYTON PUBLIC SCHOOLS

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

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
OPERATING FUND						
001	General Fund	\$261,744,533	\$ 66,747,299	\$38,580,402	\$156,416,833	40.24%
DEBT SERVICE FUND						
002	Bond Retirement	17,180,050	176,471		17,003,579	1.03%
SPECIAL REVENUE FUNDS						
018	Principals Fund	827,235	25,636	31,767	769,833	6.94%
019	Other Grant	951,505	556	3,982	946,967	0.48%
034	Classroom Facilities Maintenance	5,013,227	759,999	1,397,759	2,855,469	43.04%
300	District Managed Student Activity	535,442	71,723	31,149	432,571	19.21%
401	Auxiliary Services NPSD	2,886,710	212,109	86,449	2,588,152	10.34%
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	18,018,147	15,106,993	47,455,722	41.11%
509	21ST Century	1,333,493	151,702	771,681	410,110	69.25%
516	IDEA PartB Special Education	8,157,381	967,286	457,018	6,733,077	17.46%
524	Vocation Education CarlDPerkins	1,091,179	174,913	145,780	770,487	29.39%
536	Title I School Improvement A	2,546,186	355,229	169,736	2,021,221	20.62%
551	Title III Limit English Proficiency	813,450	59,664	15,549	738,236	9.25%
572	Title I Disadvantaged Children	21,022,150	6,862,365	2,183,452	11,976,332	43.03%
584	Drug Free Schools	3,175,244	327,542	220,986	2,626,716	17.28%
587	IDEA Preschool Handicapped	128,738	38,738		90,000	30.09%
590	Improving Teacher Quality	2,077,553	204,657	69,714	1,803,183	13.21%
599	Miscellaneous Federal Grants	2,236,319	989	618,829	1,616,501	27.72%
	Special Revenue Funds	136,325,230	28,302,454	21,310,844	86,711,931	36.39%
CAPITAL PROJECTS						
003	Permanent Improvement	23,543,802	3,619,561	6,052,554	13,871,687	41.08%
ENTERPRISE FUNDS						
006	Food Service	16,902,586	2,011,125	6,606,225	8,285,235	50.98%
009	Uniform School Supplies	37,300		1,500	35,800	4.02%
013	Welcome Stadium	13,995,442	9,420,620	3,072,319	1,502,503	89.26%
	Total Enterprise Funds	30,935,327	11,431,745	9,680,044	9,823,538	68.24%
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	6,846,099	665,920	22,793,381	24.79%
027	Worker's Comp Self Insured	4,020,180	23,091	81,555	3,915,534	2.60%
	Total Internal Service	34,438,687	6,869,189	747,475	26,822,023	22.12%
TRUST AND AGENCY FUNDS						
022	District Agency	16,360,000	4,775,436		11,584,564	29.19%
200	Student Managed Activity	389,101	6,833	27,272	354,996	8.76%
	Total Trust and Agency Funds	16,749,101	4,782,269	27,272	11,939,560	28.72%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	300,090		90	300,000	0.03%
TOTAL ALL FUNDS		\$521,216,819	\$121,928,988	\$76,398,681	\$322,889,150	38.05%

DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
September 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	40,335,939.61		
ESSER III (ARP)	90,667,711.71	42,373,303.18	15,106,993.20	33,187,415.33
Total	141,249,133.77	92,817,577.54	15,106,993.20	33,187,415.33



Welcome Stadium Construction Activity
As of September 30, 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	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	21,923,071.29	2,957,926.71

ESSER Fund

Shook Construction	9,250,000	9,250,000.00	0
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Total Welcome Stadium Project	34,130,998.00	31,173,071.29	2,957,926.71
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Remaining Funds	\$136,789	\$3,094,716	
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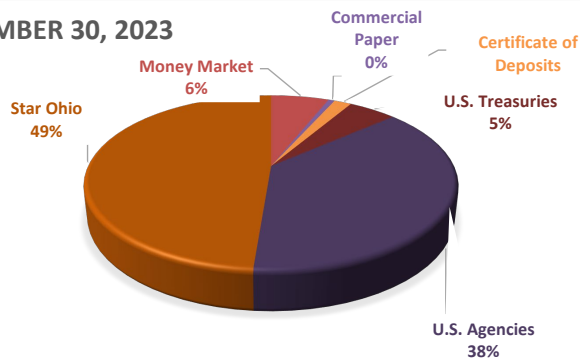
Shook Construcion Amounts	\$32,482,067	\$29,524,138	\$2,957,929
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DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT

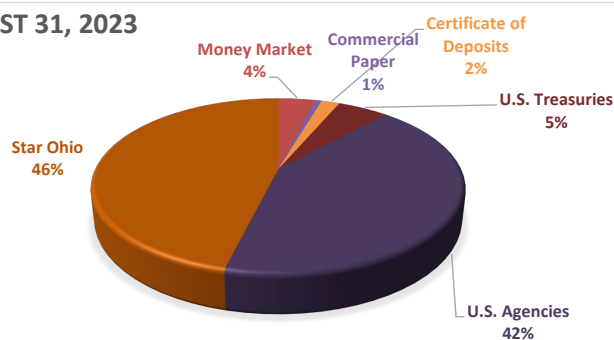
	September 30, 2023	August 31, 2023	September 30, 2022	Change from Previous Year
Total Par Value	\$220,925,253.82	\$210,335,164.91	\$219,119,697.46	\$1,805,556.36
Total Adjusted Cost	\$219,865,262.72	\$209,278,173.81	\$218,100,228.01	\$1,765,034.71
Total Market Value	\$214,867,182.95	\$204,246,462.80	\$210,956,167.15	\$3,911,015.80
Weighted Average Yield	3.67%	3.43%	1.78%	1.886%
Fifth Third Bank Yield	1.48%	1.19%	0.78%	0.700%
Star Ohio Yield	5.52%	5.48%	2.54%	2.980%
Meeder Investment Yield	3.28%	3.27%	2.14%	1.141%
Weighted Average Remaining Life (Days)	248	273	384	-136
Interest Earnings Actual - Year to Date	4,649,396.36	\$3,601,211.78	\$901,099.54	\$3,748,296.82

Investment Holdings	September 30, 2023	August 31, 2023	September 30, 2022	Change from Previous Year
Money Market	\$13,003,799.80	\$7,886,877.25	\$10,375,273.12	\$2,628,526.68
Commercial Paper	\$1,399,772.00	\$1,392,587.25		\$1,399,772.00
Certificate of Deposits	\$3,879,014.88	\$3,870,820.03	\$5,780,582.50	(\$1,901,567.62)
U.S. Treasuries	\$10,804,039.55	\$10,787,480.30	\$8,673,467.40	\$2,130,572.15
U.S. Agencies	\$81,078,102.70	\$86,079,410.31	\$85,787,419.79	(\$4,709,317.09)
Star Ohio	\$104,702,454.02	\$94,229,287.66	\$100,339,424.34	\$4,363,029.68
	\$214,867,182.95	\$204,246,462.80	\$210,956,167.15	\$3,911,015.80

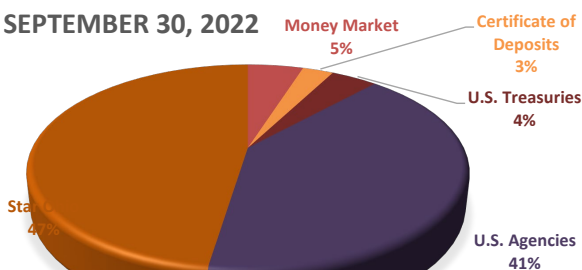
SEPTEMBER 30, 2023



AUGUST 31, 2023



SEPTEMBER 30, 2022



DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
As Of September 30, 2023

Bank Balances

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	9/30/2023	\$38,757,318
Investments		
Star Ohio	9/30/2023	\$104,702,454
Fifth Third Securities	9/30/2023	\$89,560,229
US Bank	9/30/2023	\$25,602,579
Total Investments		<u>\$219,865,263</u>
Total Bank Balance		<u>\$258,622,581</u>

Bank to book reconciling items

Deposits in Transit	\$5
Key Bank Outstanding Checks	<u>(\$5,728,755)</u>

Reconciled Bank Balance

\$252,893,831

Cash Balance Per Book	\$252,083,731
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Book to bank reconciling items

Interest	\$1,233,973
Gain on Investment	\$62,732
Investment Fees	(\$4,427)
P-card	(\$108,862)
Unposted Voya payment	(\$137,601)
Misc Adjustments	\$489
Athem Invoice	(\$267,194)
Liability Adjustments	\$30,989

Reconciled Book Balance

\$252,893,831