



# Monthly Financial Reports

## November 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



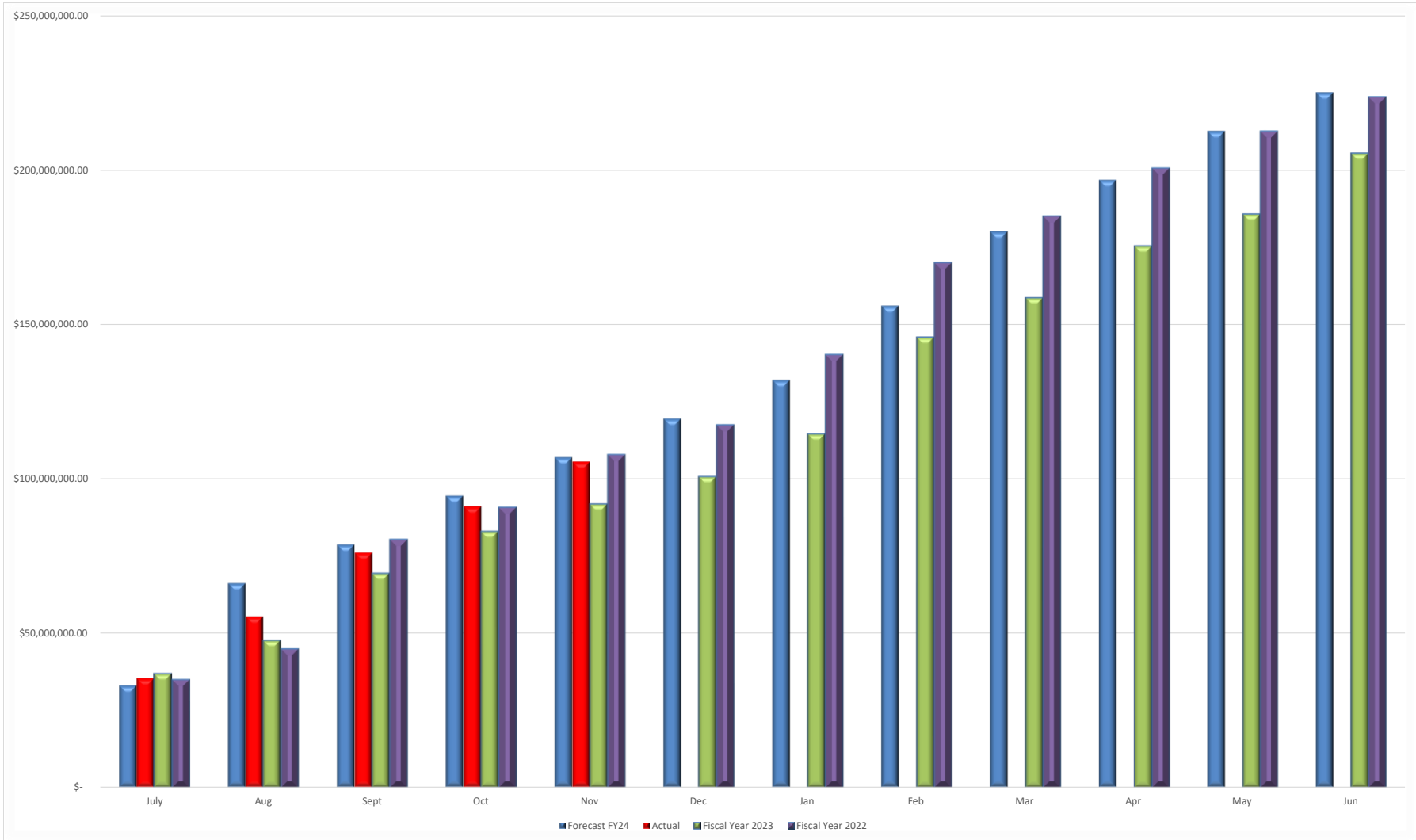
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**DAYTON PUBLIC SCHOOLS  
GENERAL FUND REVENUES  
FORECAST AND ACTUAL COMPARISON REPORT FOR NOVEMBER-2023**

**Revenues**

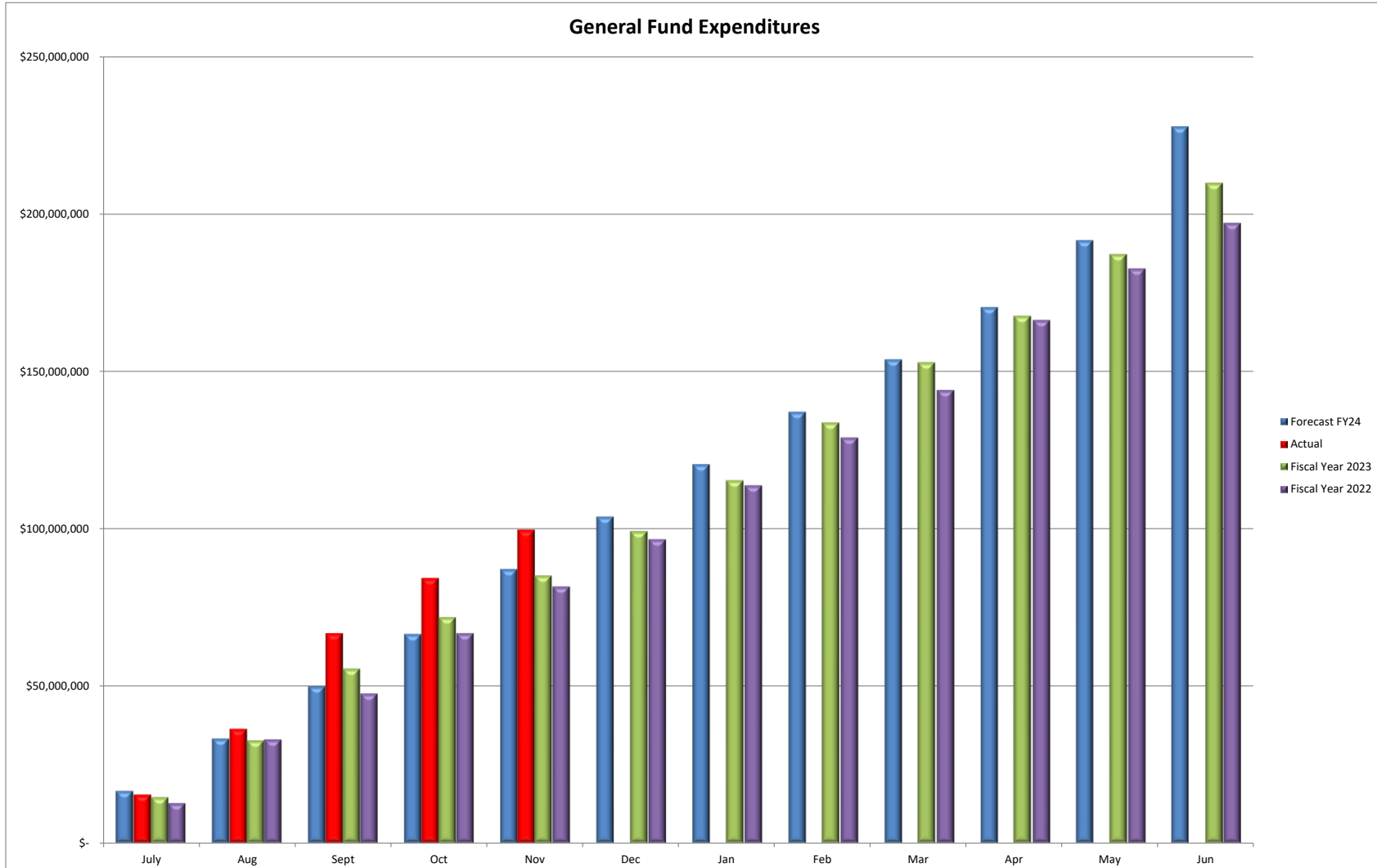
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	33,100,994	66,201,987	78,681,444	94,498,373	106,977,830	119,457,286	131,936,742	155,985,659	180,032,723	196,713,233	212,530,163	225,009,619
Actual	35,347,220	55,308,725	75,971,244	90,937,490	105,398,526							
Fiscal Year 2023	37,015,289	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 NOVEMBER-2023**

**Expenditures**

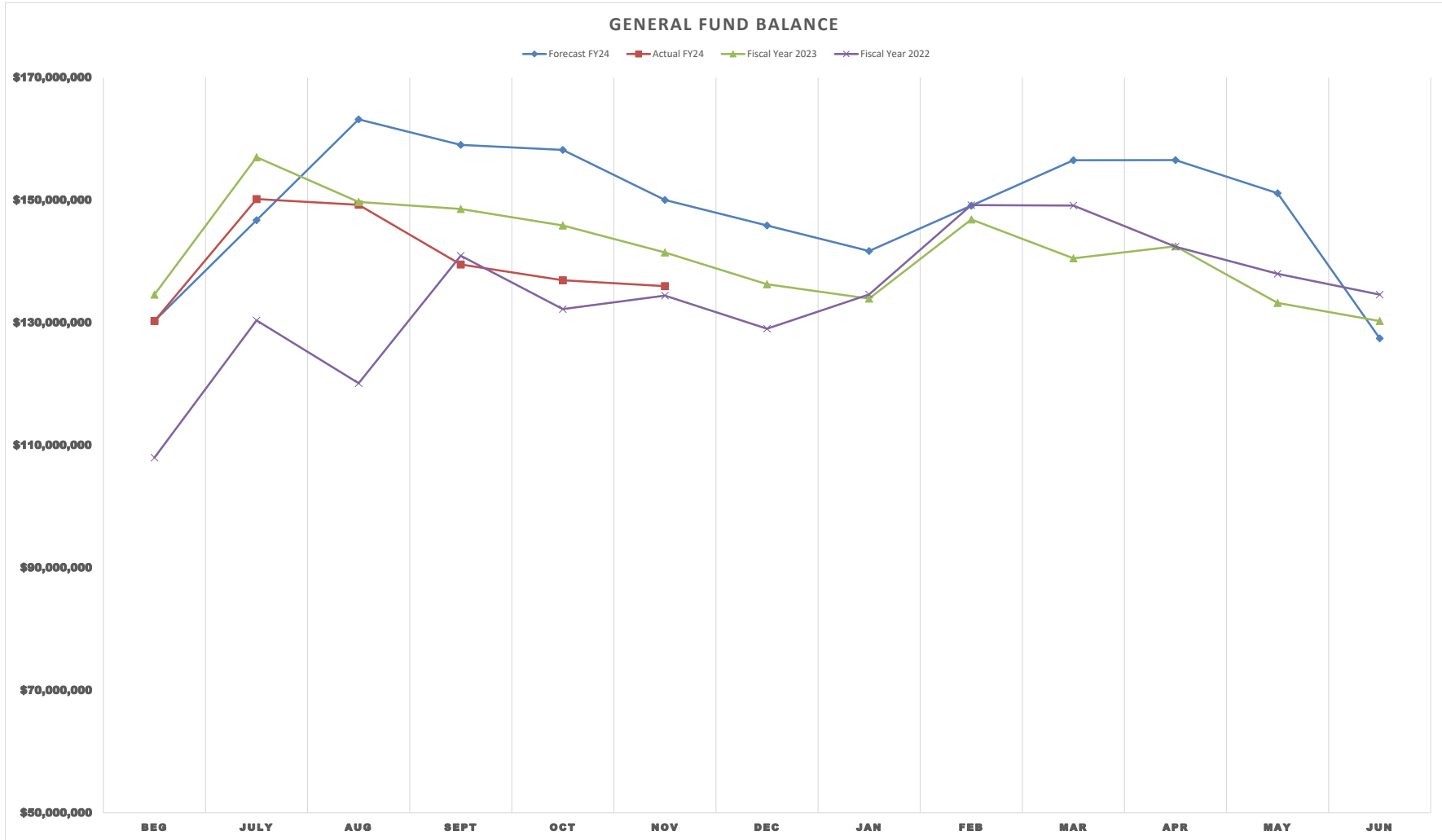
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	16,644,060	33,288,121	49,932,181	66,576,241	87,220,856	103,864,916	120,508,976	137,153,037	153,797,097	170,441,157	191,676,821	227,820,117
Actual	15,433,813	36,338,656	66,747,299	84,289,442	99,696,512							
Fiscal Year 2023	20,399,360	38,866,610	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 NOVEMBER-2023**

**Fund Balance**

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	130,275,055	146,731,988	163,188,922	159,024,318	158,197,187	150,032,029	145,867,425	141,702,821	149,107,677	156,510,681	156,547,131	151,128,397	127,464,557
Actual FY24	130,275,053	150,188,460	149,245,122	139,498,999	136,923,102	135,977,067							
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 November 2022 to November 2023**

	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	<b>\$134,587,581</b>	<b>\$130,275,052</b>	<b>(\$4,312,529)</b>	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	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	1,566,323	1,422,025	
<b>Total Property Taxes</b>	<b>\$31,646,748</b>	<b>\$32,176,691</b>	<b>\$529,943</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	51,320,101	52,375,024	1,054,923	
Restricted Grants-in-Aid	6,371,581	8,088,708	1,717,127	
<b>Total State Funding</b>	<b>\$57,691,682</b>	<b>\$60,463,732</b>	<b>\$2,772,050</b>	(2)
<b>Other Financing Sources</b>				
Advances In	6,325	8,803,336	8,797,010	(3)
Other Revenues	2,582,632	3,954,767	1,372,135	(4)
	<b>\$2,588,957</b>	<b>\$12,758,103</b>	<b>\$10,169,146</b>	
<b>TOTAL REVENUE</b>	<b>\$91,927,387</b>	<b>\$105,398,526</b>	<b>\$13,471,139</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	42,118,375	40,540,895	(1,577,480)	
Employees' Retirement/Insurance Benefits	14,801,929	14,809,503	7,574	
<b>Total Salaries and Benefits</b>	<b>\$56,920,304</b>	<b>\$55,350,398</b>	<b>(1,569,906)</b>	(5)
<b>Purchased Services</b>				
Lease Payments	211,943	211,773	(170)	
Voucher Schools/Tuition Adjustments	35,798	121,901	86,103	
Purchased Services - Other	17,016,275	17,245,841	229,566	(6)
<b>Total Purchased Services</b>	<b>17,264,016</b>	<b>17,579,515</b>	<b>315,499</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	4,787,667	6,246,223	1,458,556	(7)
Capital Outlay	2,023,651	5,326,212	3,302,561	(8)
Advances Out		10,125,000	10,125,000	(9)
Other Objects	4,038,862	5,069,164	1,030,302	(10)
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$10,850,180</b>	<b>\$26,766,599</b>	<b>\$15,916,419</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$85,034,500</b>	<b>\$99,696,512</b>	<b>\$14,662,012</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>6,892,887</b>	<b>5,702,014</b>	<b>(1,190,873)</b>	
<b>Ending Cash Balance</b>	<b>\$141,480,468</b>	<b>\$135,977,066</b>	<b>(\$5,503,403)</b>	
Outstanding Encumbrance	23,620,006	31,971,517	8,351,511	
<b>Unreserved Cash Balance</b>	<b>\$117,860,462</b>	<b>\$104,005,549</b>	<b>(\$13,854,914)</b>	

**Note 1: Total Property Taxes**

Total Property Tax increased by \$529K 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 increased by \$1.1M as the District received more money from state foundation.  
Restricted Grants-in-Aid increased by \$1.7M due to increase in the 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 \$1.4M due to an increase in interest income from District's investments

**Note 5: Salaries and Benefits**

Salaries and Benefits decreased by \$1.6M due to some salaries being paid out of the ESSER fund.

**Note 6: Purchased Services - Other**

Purchased services increased by 230K primarily due to increased expenses from the foundation payment during 2024.

**Note 7: Supplies and Materials**

Supplies and Materials increased by \$1.5M due to the District buying more new textbooks during FY'24.

**Note 8: Capital Outlay**

Capital Outlay increased by \$3.3M due to purchase of new school buses, HVAC on existing buses and cameras on existing buses.

**Note 9: Advances Out**

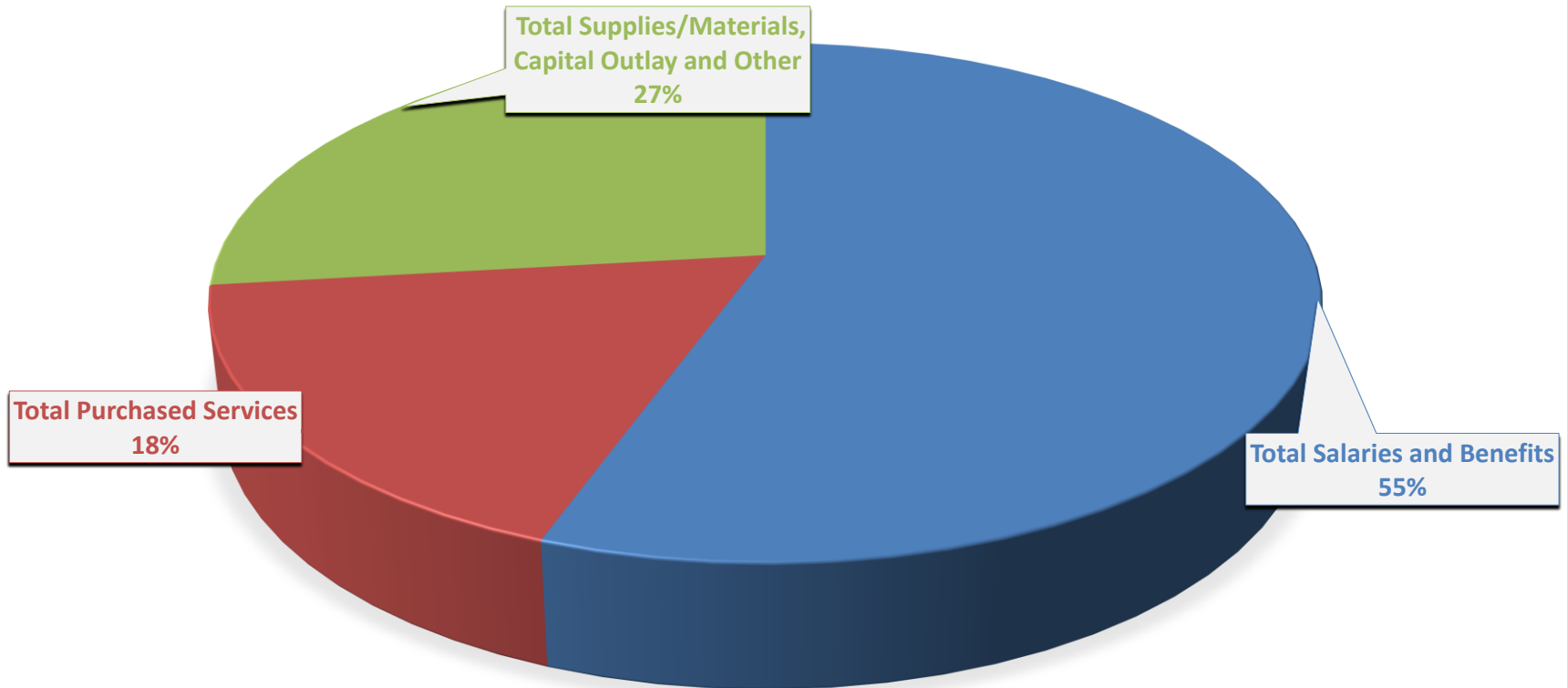
Advances Out Increased by \$10.1 M as the District advanced money to Permanent Improvement Fund (003) for the HVAC project and to the Welcome Stadium (Fund 013) for setting up the Spirit Shop.

**Note 10: 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 November 30, 2023**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	\$9,270,236	3,706,955		\$5,563,281.09	39.99%
Teachers	58,924,009	23,259,655		35,664,354	39.47%
School Nurses					
School Counselors	1,813,496	751,603		1,061,893	41.44%
Library Media Spec	938,107	344,514		593,593	36.72%
Extra Duty Pay	815,150	2,574		812,576	0.32%
Supplies/Materials	1,179,427	492,312	257,893	429,223	63.61%
<b>REGULAR INSTRUCTION</b>	<b>72,940,425</b>	<b>28,557,612</b>	<b>257,893</b>	<b>44,124,920</b>	<b>39.51%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	16,684,000	6,303,161		10,380,839	37.78%
Gifted Teachers	900,551	302,023	4,735	593,793	34.06%
ELL Program	3,487,928	1,234,217	86,025	2,167,686	37.85%
ECIP Program	2,565,841	771,716		1,794,125	30.08%
ECIP Para(s)	1,183,083	309,180		873,903	26.13%
Psychological Services	2,397,967	733,721	6,423	1,657,823	30.87%
Paraprofessionals	4,277,880	1,727,275		2,550,605	40.38%
Related Services	4,819,784	1,642,458		3,177,326	34.08%
PASS Required Services	12,140,354	3,622,603		8,517,751	29.84%
OEC Central Office	6,422,236	2,489,142	3,126,362	806,732	87.44%
<b>EXCEPTIONAL CHILDREN</b>	<b>54,879,624</b>	<b>19,135,496</b>	<b>3,223,545</b>	<b>32,520,583</b>	<b>40.74%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	632,210	221,994		410,216	35.11%
Positive School Climate	1,193,913	338,346	6,047	849,519	28.85%
Clericals/Bus Mgrs	3,951,566	1,231,335		2,720,230	31.16%
Career Tech	5,461,245	1,947,128	365,675	3,148,441	42.35%
Special Programs: Athletics	3,138,779	1,045,948	1,061,142	1,031,688	67.13%
Supplemental Athletic Contract	1,374,225	391,138		983,087	28.46%
<b>SPECIAL PROGRAMS</b>	<b>15,751,936</b>	<b>5,175,891</b>	<b>1,432,864</b>	<b>9,143,182</b>	<b>41.96%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,580,205	3,284,979	1,587,861	2,707,365	64.28%
Chief of Schools	1,872,673	489,646	547,075	835,952	55.36%
Office of Cultural Engagement	1,462,463	371,643		1,090,820	25.41%
Grants Mgmt	82,990	26,382	1,125	55,483	33.15%
Academics	864,318	361,965	5,424	496,928	42.51%
Accountability	2,000,996	1,256,136	102,830	642,030	67.91%
Student Services	294,886	100,488	1,245	193,153	34.50%
Student Enrollment Ctr	4,263,818	1,074,937	1,662,075	1,526,806	64.19%
<b>CHIEF ACADEMIC</b>	<b>18,422,348</b>	<b>6,966,176</b>	<b>3,907,636</b>	<b>7,548,536</b>	<b>59.03%</b>
<b>INSTRUCTION and SUPPORT</b>					
	<b>161,994,333</b>	<b>59,835,175</b>	<b>8,821,938</b>	<b>93,337,221</b>	<b>42.38%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	1,641,612	702,763	440,576	498,273	69.65%
IT/Erate Support	15,899,164	4,293,928	6,405,640	5,199,597	67.30%
Custodial Operations	2,850,710	1,310,386	280,209	1,260,115	55.80%
Grounds/Shop	2,480,085	1,175,331	110,358	1,194,396	51.84%
Facilities	7,545,221	2,376,814	705,383	4,463,024	40.85%
Environmental Compliance	592,057	188,841	195,094	208,122	64.85%
Distribution Center	1,041,080	355,456	8,916	676,708	35.00%
Mail Center	371,044	54,344	118,473	198,228	46.58%
Transportation	18,273,444	8,016,597	6,601,883	3,654,964	80.00%
<b>BUSINESS OPERATIONS</b>	<b>50,694,417</b>	<b>18,474,458</b>	<b>14,866,532</b>	<b>17,353,427</b>	<b>65.77%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	110,287	50,127	53,738	6,422	94.18%
Board Office/Member Pay	559,376	64,521	26,951	467,905	16.35%
Superintendent's Office	1,093,822	321,911	66,715	705,196	35.53%
Treasurer's Office	22,341,820	13,794,270	235,995	8,311,555	62.80%
Public Relations	774,273	279,610	56,358	438,305	43.39%
DEA President	110,998	43,993		67,005	39.63%
Human Resources	7,150,994	1,881,990	3,138,244	2,130,760	70.20%
Legal	1,771,966	725,556	658,351	388,059	78.10%
<b>ADMINISTRATION AND SUPPORT</b>	<b>33,913,537</b>	<b>17,161,978</b>	<b>4,236,351</b>	<b>12,515,208</b>	<b>63.10%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	10,061,161	2,788,225	679,178	6,593,759	34.46%
Utilities	5,156,085	1,436,676	3,367,519	351,890	93.18%
<b>FISCAL CHARGES</b>	<b>15,217,246</b>	<b>4,224,901</b>	<b>4,046,696</b>	<b>6,945,649</b>	<b>54.36%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 261,819,533</b>	<b>\$ 99,696,512</b>	<b>\$ 31,971,517</b>	<b>\$ 130,151,505</b>	<b>50.29%</b>

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

FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE July 1, 2023	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE	Encumbrances	Unreserved CASH BALANCE
<b>GENERAL FUND</b>							
001	General Fund	\$130,275,052	\$105,398,526	\$99,696,512	\$135,977,066	\$31,971,517	\$104,005,549
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	\$16,455,097	\$9,604,280	\$10,772,048	\$15,287,329		\$15,287,329
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	\$535,156	\$44,172	\$54,291	\$525,036	\$28,583	\$496,453
019	Other Grant	\$782,468	\$10,167	\$1,326	\$791,309	\$7,292	\$784,017
034	Classroom Facilities Maintenance	\$4,875,523	\$340,999	\$939,814	\$4,276,709	\$1,399,329	\$2,877,380
300	District Managed Student Activity	\$318,397	\$208,175	\$80,801	\$445,771	\$35,529	\$410,242
401	Auxiliary Services NPSD	\$910,363	\$889,999	\$980,010	\$820,352	\$184,148	\$636,204
439	Public School Preschool	(\$68,400)	\$139,600	\$71,200		\$760,656	(\$760,656)
451	Data Communication for Schools	\$5,534	\$1,199		\$6,733		\$6,733
499	Miscellaneous State Grants	\$98,613			\$98,613	\$14,950	\$83,663
507	ESSERS	(\$11,696,562)	\$32,659,363	\$26,203,486	(\$5,240,685)	\$11,851,587	(\$17,092,272)
509	21ST Century - 21st Century	(\$20,115)	\$180,193	\$234,277	(\$74,199)	\$757,006	(\$831,205)
516	IDEA Part B Special Education	(\$708,976)	\$1,731,181	\$1,578,477	(\$556,272)	\$276,058	(\$832,330)
524	Vocation Education CarlDPerkins	(\$59,829)	\$231,694	\$241,798	(\$69,933)	\$190,274	(\$260,207)
536	Title I School Improvement A	(\$1,382)	\$405,180	\$425,937	(\$22,139)	\$99,028	(\$121,167)
551	Title III Limit English Proficiency	(\$32,667)	\$110,539	\$104,985	(\$27,114)	\$3,120	(\$30,234)
572	Title I Disadvantaged Children	(\$1,227,745)	\$8,311,850	\$8,394,197	(\$1,310,092)	\$2,131,628	(\$3,441,720)
584	Drug Free Schools - Title IV	(\$119,256)	\$476,759	\$447,748	(\$90,244)	\$122,303	(\$212,548)
587	IDEA Preschool Handicapped	(\$3,297)	\$49,976	\$54,480	(\$7,801)		(\$7,801)
590	Improving Teacher Quality	(\$154,704)	\$367,429	\$280,077	(\$67,352)	\$44,499	(\$111,850)
599	Miscellaneous Federal Grants	\$406,319	\$1,819,361	\$177,119	\$2,048,561	\$444,884	\$1,603,677
	<b>Total Special Revenue Funds</b>	<b>(\$6,160,558)</b>	<b>\$47,977,835</b>	<b>\$40,270,024</b>	<b>\$1,547,254</b>	<b>\$18,350,873</b>	<b>(\$16,803,620)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	\$11,036,942	\$12,340,999	\$7,995,032	\$15,382,910	\$3,120,215	\$12,262,695
<b>ENTERPRISE FUNDS</b>							
006	Food Service	\$23,696,383	\$3,381,936	\$4,339,103	\$22,739,216	\$5,168,329	\$17,570,887
009	Uniform School Supplies	\$20,087	\$175		\$20,262		\$20,262
013	Welcome Stadium	\$12,534,624	\$769,173	\$12,216,742	\$1,087,056	\$392,061	\$694,994
	<b>Total Enterprise Funds</b>	<b>\$36,251,094</b>	<b>\$4,151,285</b>	<b>\$16,555,845</b>	<b>\$23,846,534</b>	<b>\$5,560,390</b>	<b>\$18,286,143</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	\$102,865	\$2,619		\$105,485	\$10,000	\$95,485
021	Intra District Services	\$3,108			\$3,108		\$3,108
024	Self Insured Employee Benefits	\$22,409,151	\$11,511,038	\$11,655,393	\$22,264,797	\$375,853	\$21,888,943
027	Worker's Comp Self Insured	\$13,564,522	\$270,963	\$52,385	\$13,783,100	\$53,905	\$13,729,195
	<b>Total Internal Service</b>	<b>\$36,079,647</b>	<b>\$11,784,621</b>	<b>\$11,707,779</b>	<b>\$36,156,489</b>	<b>\$439,758</b>	<b>\$35,716,731</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	\$5,775,052	\$7,411,893	\$9,086,727	\$4,100,218		\$4,100,218
200	Student Managed Activity	\$256,897	\$47,645	\$14,885	\$289,657	\$29,392	\$260,265
	<b>Total Trust and Agency Funds</b>	<b>\$6,031,948</b>	<b>\$7,459,538</b>	<b>\$9,101,612</b>	<b>\$4,389,875</b>	<b>\$29,392</b>	<b>\$4,360,483</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	\$246,464			\$246,464	\$8,989	\$237,475
<b>TOTAL ALL FUNDS</b>		<b>\$230,215,686</b>	<b>\$198,717,084</b>	<b>\$196,098,851</b>	<b>\$232,833,919</b>	<b>\$59,481,134</b>	<b>\$173,352,785</b>

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

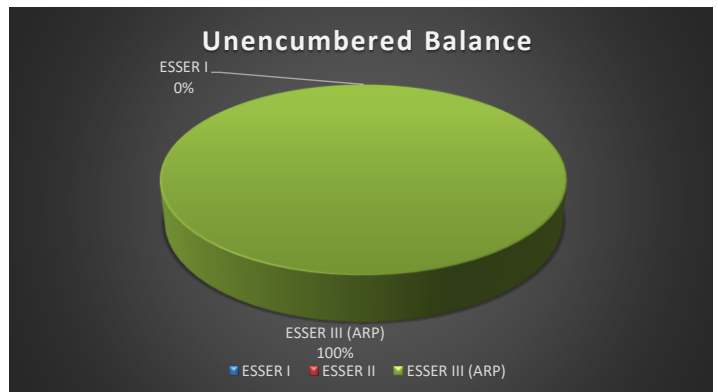
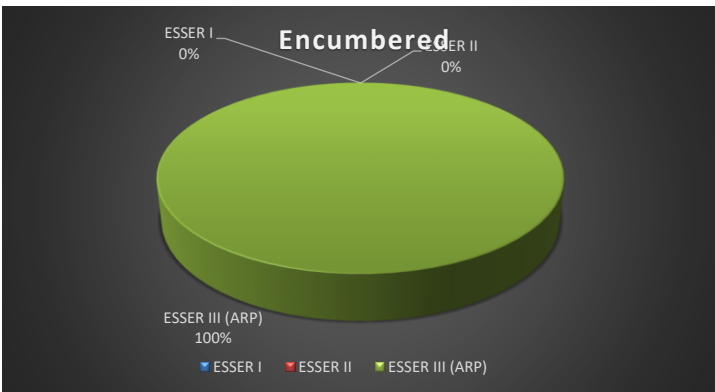
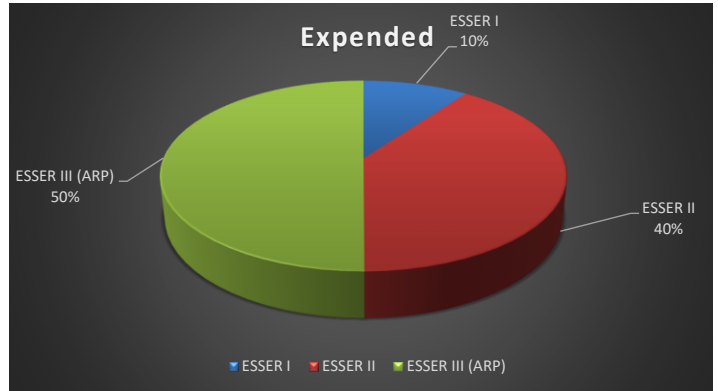
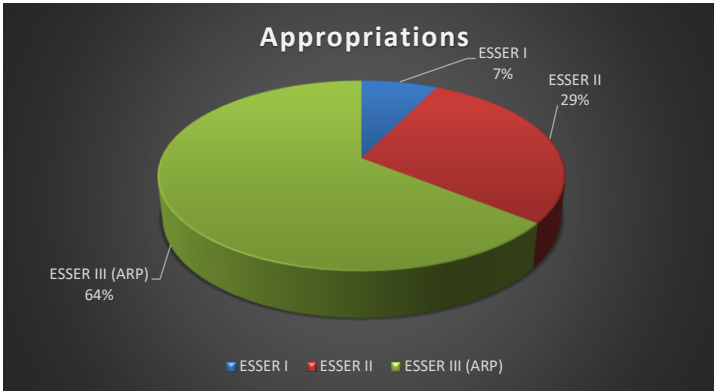
# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
For the Month Ending November 30, 2023

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$261,819,533	\$ 99,696,512	\$31,971,517	\$130,151,505	50.29%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	17,180,050	10,772,048		6,408,002	62.70%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	827,235	54,291	28,583	744,361	10.02%
019	Other Grant	951,505	1,326	7,292	942,888	0.91%
034	Classroom Facilities Maintenance	5,013,227	939,814	1,399,329	2,674,085	46.66%
300	District Managed Student Activity	535,442	80,801	35,529	419,113	21.73%
401	Auxiliary Services NPSD	2,886,710	980,010	184,148	1,722,553	40.33%
439	Public School Preschool	1,319,900	71,200	760,656	488,044	63.02%
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		14,950	1,893,003	0.78%
507	ESSERS	80,580,863	26,203,486	11,851,587	42,525,790	47.23%
509	21ST Century	1,333,493	234,277	757,006	342,210	74.34%
516	IDEA PartB Special Education	8,157,381	1,578,477	276,058	6,302,846	22.73%
524	Vocation Education CarlDPerkins	1,091,179	241,798	190,274	659,107	39.60%
536	Title I School Improvement A	2,546,186	425,937	99,028	2,021,221	20.62%
551	Title III Limit English Proficiency	813,450	104,985	3,120	705,345	13.29%
572	Title I Disadvantaged Children	21,022,150	8,394,197	2,131,628	10,496,325	50.07%
584	Drug Free Schools	3,175,244	447,748	122,303	2,605,193	17.95%
587	IDEA Preschool Handicapped	128,738	54,480		74,258	42.32%
590	Improving Teacher Quality	2,077,553	280,077	44,499	1,752,978	15.62%
599	Miscellaneous Federal Grants	2,236,319	177,119	444,884	1,614,316	27.81%
	<b>Special Revenue Funds</b>	<b>136,656,330</b>	<b>40,270,024</b>	<b>18,350,873</b>	<b>78,035,433</b>	<b>42.90%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	23,543,802	7,995,032	3,120,215	12,428,555	47.21%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	16,902,586	4,339,103	5,168,329	7,395,153	56.25%
009	Uniform School Supplies	37,300			37,300	
013	Welcome Stadium	13,995,442	12,216,742	392,061	1,386,639	90.09%
	<b>Total Enterprise Funds</b>	<b>30,935,327</b>	<b>16,555,845</b>	<b>5,560,390</b>	<b>8,819,092</b>	<b>71.49%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	110,000		10,000	100,000	9.09%
021	Intra District Services	3,108			3,108	
024	Self Insured Employee Benefits	30,305,399	11,655,393	375,853	18,274,153	39.70%
027	Worker's Comp Self Insured	4,020,180	52,385	53,905	3,913,890	2.64%
	<b>Total Internal Service</b>	<b>34,438,687</b>	<b>11,707,779</b>	<b>439,758</b>	<b>22,291,150</b>	<b>35.27%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,360,000	9,086,727		7,273,273	55.54%
200	Student Managed Activity	389,101	14,885	29,392	344,823	11.38%
	<b>Total Trust and Agency Funds</b>	<b>16,749,101</b>	<b>9,101,612</b>	<b>29,392</b>	<b>7,618,096</b>	<b>54.52%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	300,090		8,989	291,101	3.00%
<b>TOTAL ALL FUNDS</b>		<b>\$521,622,919</b>	<b>\$196,098,851</b>	<b>\$59,481,134</b>	<b>\$266,042,934</b>	<b>49.00%</b>

**DAYTON PUBLIC SCHOOLS  
ESSER STATUS REPORT  
November 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	50,558,641.87	11,851,586.85	28,257,482.99
<b>Total</b>	<b>141,249,133.77</b>	<b>101,002,916.23</b>	<b>11,851,586.85</b>	<b>28,257,482.99</b>



**Welcome Stadium Construction Activity**  
**As of November 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
<b>Total Resources From Welcome Stadium Fund</b>	<b>25,017,787.24</b>	<b>25,017,787.24</b>	<b>0.00</b>

**ESSER Fund**

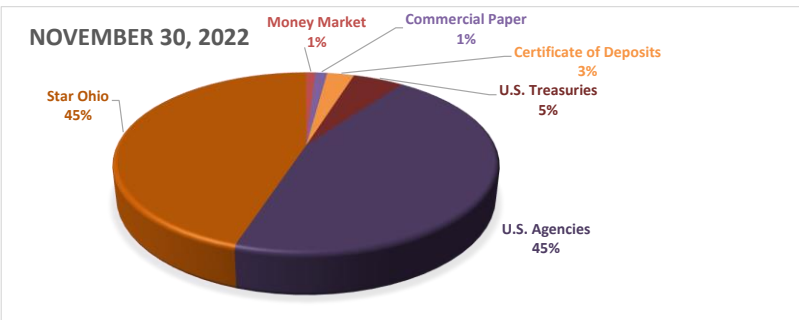
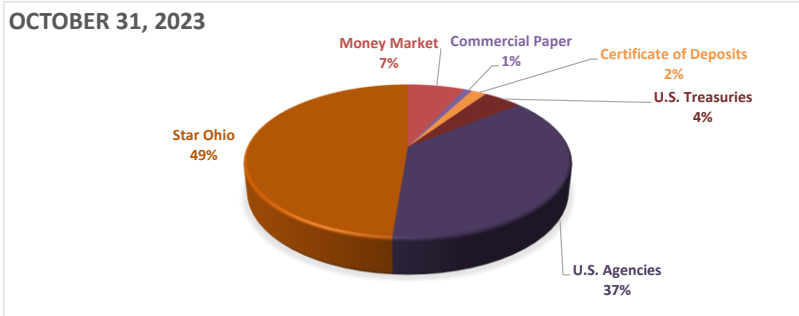
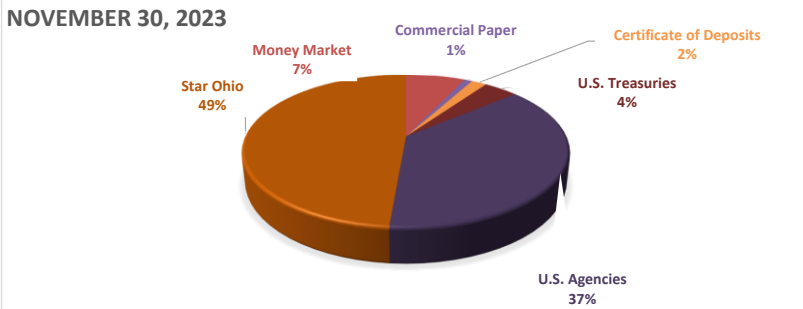
ARP ESSER Amount Allocated	9,250,000.00	9,250,000.00	0.00
<b>Total Money Budgeted for Welcome Stadium</b>	<b>\$34,267,787.24</b>	<b>\$34,267,787.24</b>	<b>\$0.00</b>

	PO Amount	Actual	Outstanding Encumbrances
<b>Welcome Stadium Expenses</b>			
<b>Welcome Stadium Fund</b>			
Motz Group	1,251,861	1,251,863.00	-2.00
Skanska	389,059	389,059	0.00
Shook Construction	23,232,067	22,935,300	296,767.00
Denier Electric	670	670	0.00
The Nelson Star	7,341	7,341	0.00
<b>Total Expenses</b>	<b>24,880,998.00</b>	<b>24,584,233.00</b>	<b>296,765.00</b>
<b>ESSER Fund</b>			
Shook Construction	9,250,000	9,250,000.00	0
<b>Total Welcome Stadium Project</b>	<b>34,130,998.00</b>	<b>33,834,233.00</b>	<b>296,765.00</b>
<b>Remaining Funds</b>	<b>\$136,789</b>	<b>\$433,554</b>	
<b>Shook Construciton Amounts</b>	<b>\$32,482,067</b>	<b>\$32,185,300</b>	<b>\$296,767</b>

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

	November 30, 2023	October 31, 2023	November 30, 2022	Change from Previous Year
Total Par Value	\$222,261,170.37	\$221,625,893.89	\$209,960,994.41	\$12,300,175.96
Total Adjusted Cost	\$221,210,353.57	\$220,581,141.07	\$208,778,488.44	\$12,431,865.13
Total Market Value	\$217,246,822.22	\$215,889,410.29	\$202,111,564.96	\$15,135,257.26
Weighted Average Yield	3.74%	3.73%	2.32%	1.410%
Fifth Third Bank Yield	1.55%	1.55%	0.81%	0.738%
Star Ohio Yield	5.57%	5.56%	3.70%	1.870%
Meeder Investment Yield	3.48%	3.43%	2.56%	0.925%
Weighted Average Remaining Life (Days)	223	234	382	-160
Interest Earnings Actual - Year to Date	5,982,749.98	\$5,367,488.85	\$1,846,767.60	\$4,135,982.38

		November 30, 2023	October 31, 2023	November 30, 2022	Change from Previous Year
Investment Holdings					
Money Market	Money Market	\$15,284,154.69	\$14,605,509.76	\$1,867,707.24	\$13,416,447.45
Commercial Paper	Commercial Paper	\$2,030,735.75	\$2,018,882.55	\$2,435,285.00	(\$404,549.25)
Certificate of Deposits	CD	\$3,924,054.84	\$3,895,258.43	\$5,506,215.14	(\$1,582,160.30)
U.S. Treasuries	Treasury	\$8,815,647.00	\$9,807,617.90	\$10,279,838.50	(\$1,464,191.50)
U.S. Agencies	Agency	\$81,514,214.26	\$80,365,757.52	\$91,144,231.91	(\$9,630,017.65)
Star Ohio	Star Ohio	\$105,678,015.68	\$105,196,384.13	\$90,878,287.17	\$14,799,728.51
		\$217,246,822.22	\$215,889,410.29	\$202,111,564.96	\$15,135,257.26



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

**Bank Balances**

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	11/30/2023	\$16,125,498
Investments		
Star Ohio	11/30/2023	\$105,678,016
Fifth Third Securities	11/30/2023	\$89,753,255
US Bank	11/30/2023	\$25,779,083
Total Investments		<u>\$221,210,354</u>
<b>Total Bank Balance</b>		<u><u>\$237,335,851</u></u>
<b>Bank to book reconciling items</b>		
Deposits in Transit		
Key Bank Outstanding Checks		<u>(\$3,784,573)</u>
<b>Reconciled Bank Balance</b>		<u><u>\$233,551,278</u></u>
Cash Balance Per Book		\$232,833,919
<b>Book to bank reconciling items</b>		
Interest		623,537.28
Gain on Investment		16,166.02
Investment Fees		(2,214.65)
P-card		(\$110,387)
Misc Adjustments		(\$2,085)
Athem Invoice		(\$480,351)
Liability Adjustments		\$672,694
<b>Reconciled Book Balance</b>		<u><u>\$233,551,278</u></u>