



Monthly Financial Reports

January 2024

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

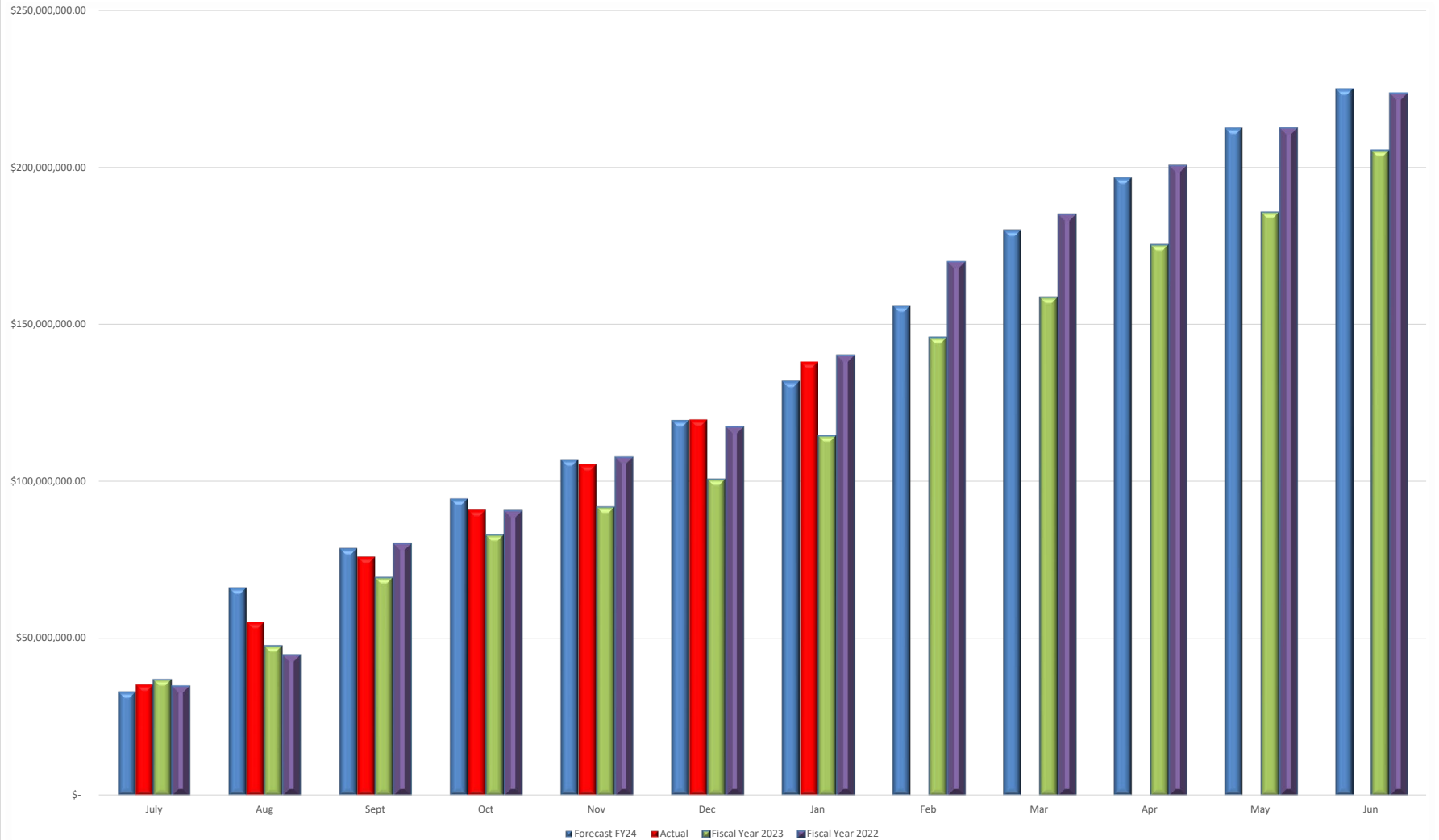
DAYTON PUBLIC SCHOOLS TABLE OF CONTENTS

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 January 2023 to January 2024	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 JANUARY-2024**

Revenues

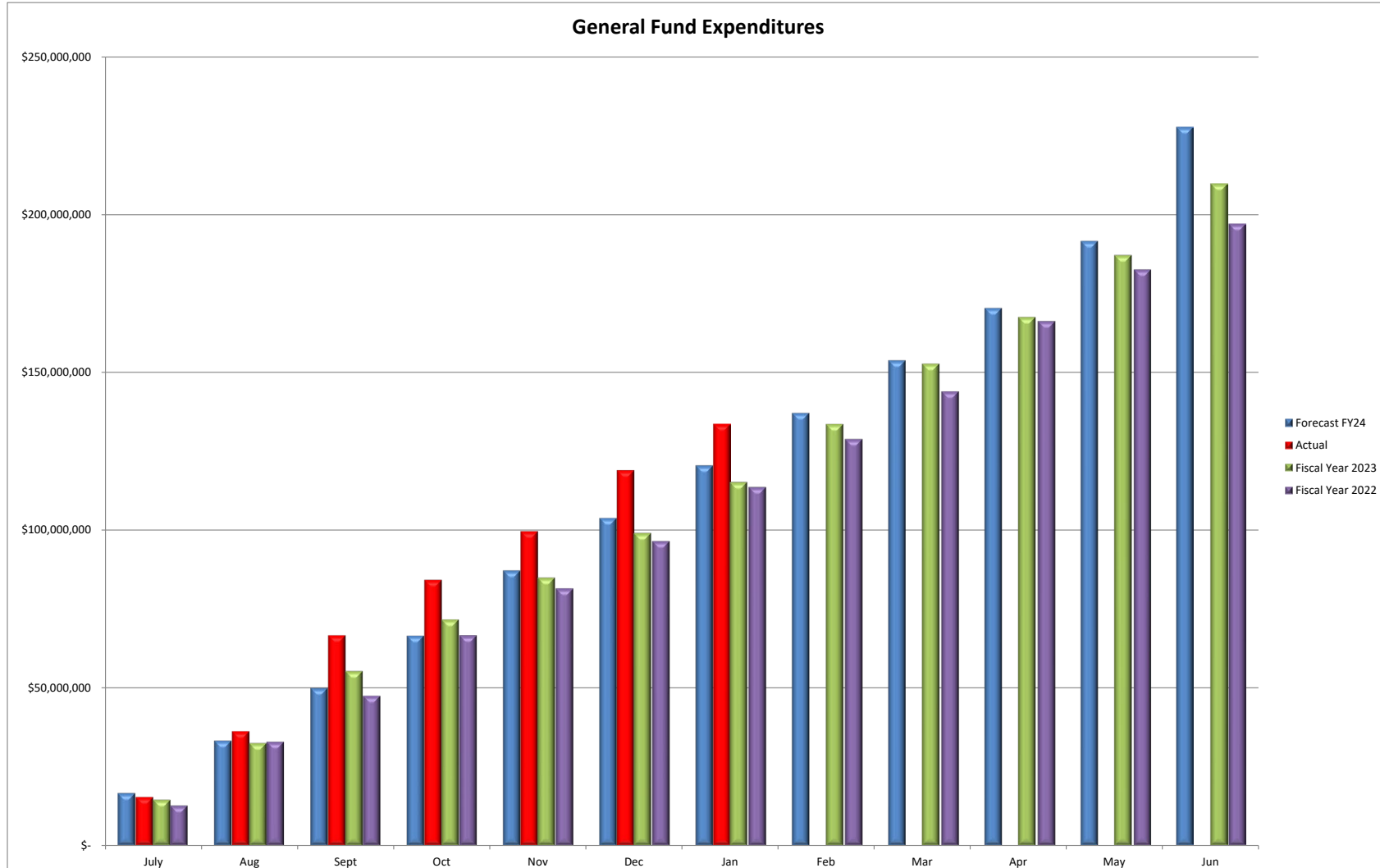
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	33,100,994	66,201,987	78,681,444	94,498,373	106,977,830	119,457,286	131,936,742	155,985,659	180,032,723	196,713,233	212,530,163	225,009,619
Actual	35,347,220	55,308,725	75,971,244	90,937,490	105,398,526	119,560,603	137,927,706					
Fiscal 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 JANUARY-2024**

Expenditures

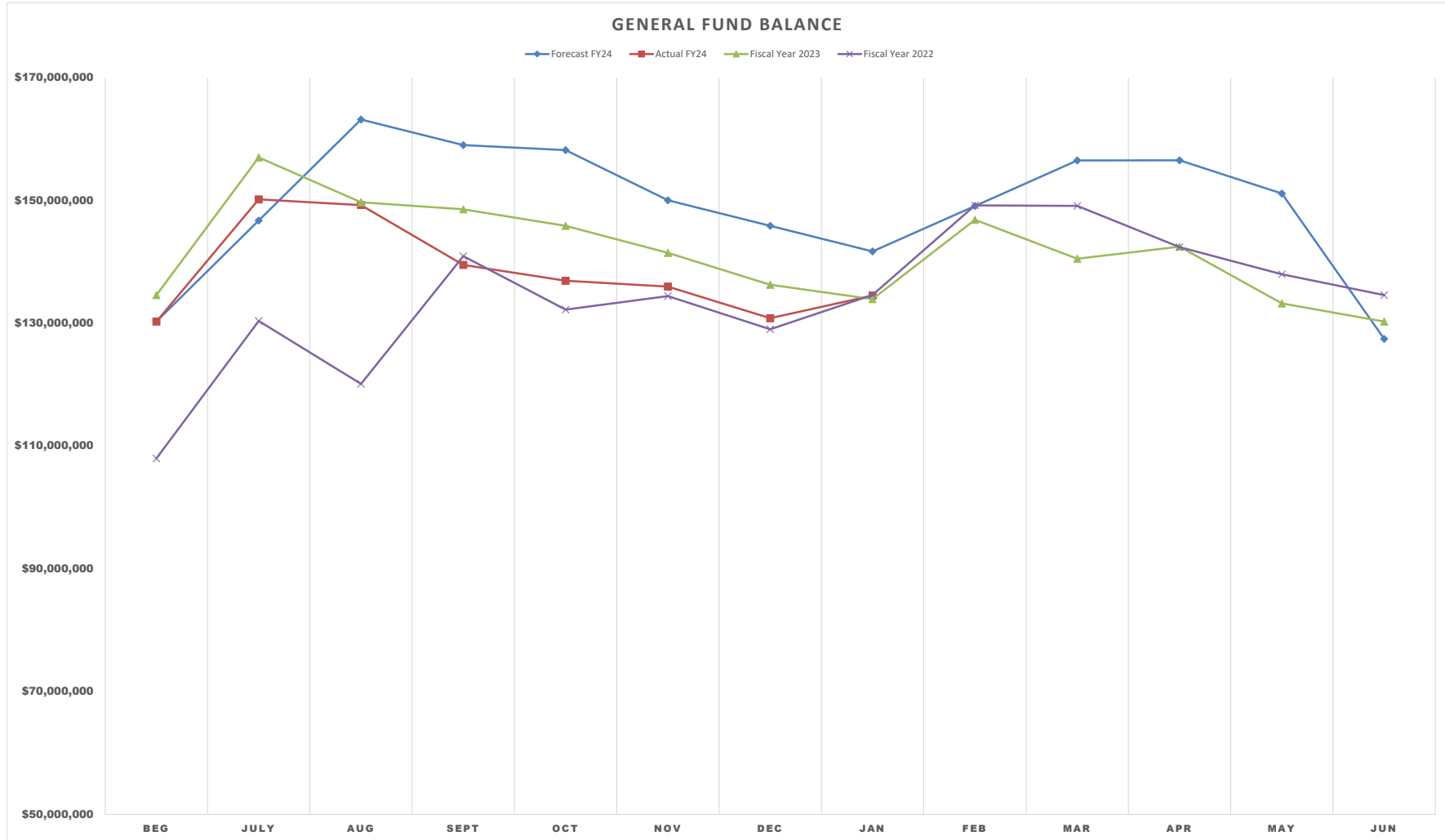
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	16,644,060	33,288,121	49,932,181	66,576,241	87,220,856	103,864,916	120,508,976	137,153,037	153,797,097	170,441,157	191,676,821	227,820,117
Actual	15,433,813	36,338,656	66,747,299	84,289,442	99,696,512	119,009,064	133,672,091					
Fiscal 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 JANUARY-2024**

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	130,826,592	134,530,669					
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 January 2023 to January 2024

	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)	29,012,848	28,230,275	(782,573)	
Tangible Personal Property Tax	4,947,789	5,347,571	399,782	
Payments in Lieu of Taxes	240,001	1,568,323	1,328,322	
Total Property Taxes	\$34,200,638	\$35,146,169	\$945,531	(1)
State Funding				
Unrestricted Grants-in-Aid	68,815,288	72,558,126	3,742,838	
Restricted Grants-in-Aid	8,154,436	12,648,393	4,493,957	
Total State Funding	\$76,969,724	\$85,206,519	\$8,236,795	(2)
Other Financing Sources				
Advances In	6,325	11,913,365	11,907,040	(3)
Other Revenues	3,428,728	5,661,654	2,232,926	(4)
	\$3,435,053	\$17,575,019	\$14,139,966	
TOTAL REVENUE	\$114,605,415	\$137,927,706	\$23,322,291	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	58,444,065	56,767,104	(1,676,961)	
Employees' Retirement/Insurance Benefits	21,765,784	19,371,702	(2,394,082)	
Total Salaries and Benefits	80,209,849	76,138,805	(4,071,044)	(5)
Purchased Services				
Lease Payments	288,006	289,376	1,370	
Voucher Schools/Tuition Adjustments	42,467	129,860	87,393	
Purchased Services - Other	22,357,436	23,838,394	1,480,958	(6)
Total Purchased Services	22,687,909	24,257,630	1,569,721	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	5,950,340	8,944,405	2,994,065	(7)
Capital Outlay	2,200,490	5,822,933	3,622,443	(8)
Advances Out		13,235,029	13,235,029	(9)
Other Objects	4,214,917	5,273,288	1,058,371	(10)
Total Supplies/Materials, Capital Outlay and Other	\$12,365,747	\$33,275,655	\$20,909,908	
TOTAL EXPENDITURES	\$115,263,505	\$133,672,091	\$18,408,586	
Excess of Rev Over (Under) Exp	(658,090)	4,255,616	4,913,705	
Ending Cash Balance	\$133,929,491	\$134,530,667	\$601,176	
Outstanding Encumbrance	20,431,844	28,517,174	8,085,330	
Unreserved Cash Balance	\$113,497,647	\$106,013,493	(\$7,484,154)	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS
For the Month Ending January 31, 2024

Note 1: Total Property Taxes

Total Property Tax increased by \$945K 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 \$3.7M as the District received more money from state foundation.

Restricted Grants-in-Aid increased by \$4.4M due to increase in the restricted part of state foundation funding.

Note 3: Advances In

Advances-In increased by \$12M 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 \$2.2M due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits decreased by \$4M due to some salaries being paid out of the ESSER fund. Also, the timing of the General Fund's share of employer paid Health Savings Account contributions.

Note 6: Purchased Services - Other

Purchased services increased by 1.5M primarily due to increased expenses paid directly out of the the foundation program during and increase in payments made to Cincinatti Bell during FY'2024.

Note 7: Supplies and Materials

Supplies and Materials increased by \$3M due to the District buying more new textbooks and teaching materials during FY'24.

Note 8: Capital Outlay

Capital Outlay increased by \$3.6M due to purchase of new school buses, HVAC and cameras on existing buses.

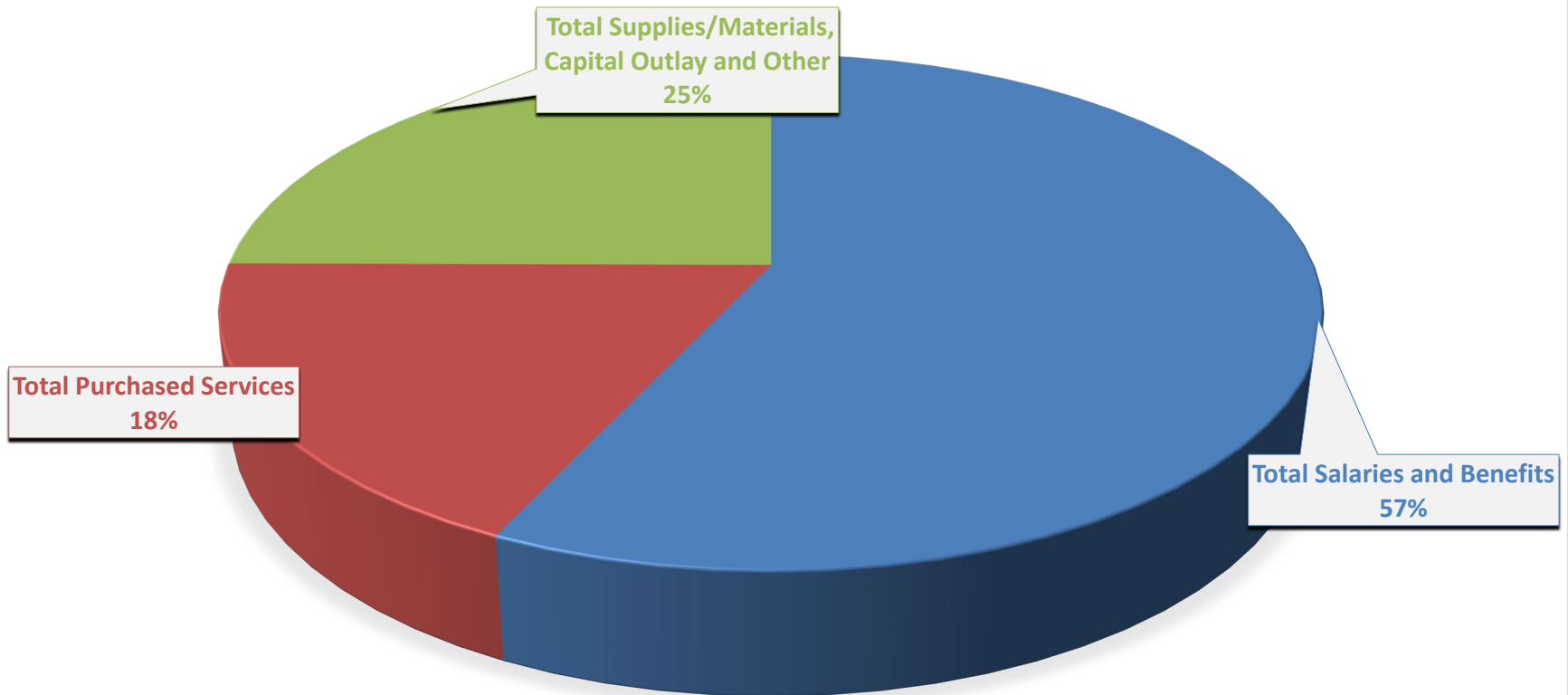
Note 9: Advances Out

Advances Out Increased by \$13.2M as the District advanced money to Permanent Improvement Fund (003) for the HVAC project, to the Welcome Stadium (Fund 013) for setting up the Spirit Shop and temporary advance to the ESSER fund to cover negative fund balance.

Note 10: Other Objects

Other Objects increased by \$1.1M 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 January 31, 2024

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$9,270,236	4,996,693		\$4,273,542.74	53.90%
Teachers	58,924,009	31,285,407		27,638,602	53.09%
School Counselors	1,813,496	981,816		831,680	54.14%
Library Media Spec	938,107	456,690		481,417	48.68%
Extra Duty Pay	815,150	465,336		349,814	57.09%
Supplies/Materials	1,179,427	618,219	244,053	317,155	73.11%
REGULAR INSTRUCTION	72,940,425	38,804,161	244,053	33,892,211	53.53%
EXCEPTIONAL CHILDREN					
OEC Teachers	16,684,000	8,572,896		8,111,104	51.38%
Gifted Teachers	900,551	403,784	3,325	493,442	45.21%
ELL Program	3,487,928	1,643,248	71,803	1,772,878	49.17%
ECIP Program	2,565,841	1,096,433		1,469,408	42.73%
ECIP Para(s)	1,183,083	508,789		674,294	43.01%
Psychological Services	2,397,967	1,033,494	6,423	1,358,050	43.37%
Paraprofessionals	4,277,880	2,586,817		1,691,063	60.47%
Related Services	4,406,170	2,181,014		2,225,156	49.50%
PASS Required Services	12,140,354	5,327,773		6,812,581	43.88%
OEC Central Office	6,835,850	3,859,407	2,012,818	963,625	85.90%
EXCEPTIONAL CHILDREN	54,879,624	27,213,654	2,094,369	25,571,601	53.40%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	632,210	320,580		311,630	50.71%
Positive School Climate	1,193,912	424,877	8,247	760,788	36.28%
Clericals/Bus Mgrs	3,951,566	1,671,401		2,280,165	42.30%
Career Tech	5,461,245	2,579,067	345,930	2,536,247	53.56%
Special Programs: Athletics	3,138,779	1,381,566	1,018,091	739,122	76.45%
Supplemental Athletic Contract	1,374,225	946,518		427,707	68.88%
SPECIAL PROGRAMS	15,751,936	7,324,009	1,372,269	7,055,659	55.21%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,580,205	4,924,461	269,039	2,386,705	68.51%
Chief of Schools	1,872,673	786,247	385,215	701,210	62.56%
Office of Cultural Engagement	1,462,463	542,487		919,976	37.09%
Grants Mgmt	82,990	72,465	1,007	9,517	88.53%
Academics	864,318	547,046	6,246	311,026	64.01%
Accountability	2,000,996	1,383,341	150,211	467,445	76.64%
Student Services	294,886	132,638	1,245	161,003	45.40%
Student Enrollment Ctr	4,263,818	1,609,283	1,405,120	1,249,415	70.70%
CHIEF ACADEMIC	18,422,348	9,997,968	2,218,083	6,206,297	66.31%
INSTRUCTION and SUPPORT	161,994,333	83,339,792	5,928,773	72,725,767	55.11%
BUSINESS OPERATIONS					
Safety/Security	1,641,612	839,451	388,590	413,571	74.81%
IT/Erate Support	15,899,164	5,665,557	8,218,210	2,015,397	87.32%
Custodial Operations	2,850,710	1,479,277	138,440	1,232,993	56.75%
Grounds/Shop	2,480,085	1,450,920	88,111	941,054	62.06%
Facilities	7,545,221	3,167,246	646,941	3,731,034	50.55%
Environmental Compliance	592,057	240,714	183,521	167,822	71.65%
Distribution Center	1,041,080	475,479	4,804	560,797	46.13%
Mail Center	371,044	175,935	15,689	179,420	51.64%
Transportation	18,273,444	9,760,017	5,613,282	2,900,145	84.13%
BUSINESS OPERATIONS	50,694,417	23,254,596	15,297,588	12,142,233	76.05%
ADMINISTRATION AND SUPPORT					
Board Service Fund	110,287	86,762	20,128	3,397	96.92%
Board Office/Member Pay	559,376	110,584	32,790	416,002	25.63%
Superintendent's Office	1,093,822	373,076	61,082	659,664	39.69%
Treasurer's Office	22,341,820	17,296,182	192,141	4,853,497	78.28%
Public Relations	774,273	378,584	105,952	289,737	62.58%
DEA President	110,998	66,770		44,228	60.15%
Human Resources	7,150,994	2,715,800	2,729,133	1,706,061	76.14%
Legal	1,771,966	838,792	548,844	384,330	78.31%
ADMINISTRATION AND SUPPORT	33,913,537	21,866,550	3,690,070	8,356,917	75.36%
FISCAL CHARGES					
Debt, Insurance and Taxes	10,061,161	3,225,834	781,868	6,053,459	39.83%
Utilities	5,156,085	1,985,320	2,818,875	351,890	93.18%
FISCAL CHARGES	15,217,246	5,211,154	3,600,743	6,405,349	57.91%
TOTAL GENERAL FUND	\$ 261,819,533	\$ 133,672,092	\$ 28,517,174	\$ 99,630,267	61.95%

DAYTON PUBLIC SCHOOLS BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES ALL DISTRICT FUNDS YEAR TO DATE ACTUALS - AS OF JANUARY 31, 2024							
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	\$137,927,706	\$133,672,091	\$134,530,667	\$28,517,174	\$106,013,493
DEBT SERVICE FUND							
002	Bond Retirement	\$16,455,097	\$10,132,617	\$10,772,048	\$15,815,666		\$15,815,666
SPECIAL REVENUE FUNDS							
018	Principals Fund	\$535,156	\$73,107	\$84,974	\$523,288	\$39,797	\$483,491
019	Other Grant	\$782,468	\$10,572	\$8,126	\$784,914	\$4,491	\$780,422
034	Classroom Facilities Maintenance	\$4,875,523	\$371,181	\$1,096,377	\$4,150,327	\$1,344,304	\$2,806,024
300	District Managed Student Activity	\$318,397	\$337,762	\$90,951	\$565,208	\$30,197	\$535,011
401	Auxiliary Services NPSD	\$910,363	\$898,572	\$1,181,870	\$627,064	\$138,263	\$488,801
439	Public School Preschool	(\$68,400)	\$143,756	\$151,006	(\$75,650)	\$685,850	(\$761,500)
451	Data Communication for Schools	\$5,534	\$24,599		\$30,133		\$30,133
499	Miscellaneous State Grants	\$98,613		\$14,950	\$83,663		\$83,663
507	ESSERS	(\$11,696,562)	\$40,913,765	\$35,259,577	(\$6,042,373)	\$10,396,091	(\$16,438,464)
509	21st Century - 21st Century	(\$20,115)	\$335,526	\$356,655	(\$41,244)	\$634,628	(\$675,872)
516	IDEA Part B Special Education	(\$708,976)	\$2,532,688	\$2,019,542	(\$195,830)	\$229,883	(\$425,713)
524	Vocation Education CarlDPerkins	(\$59,829)	\$355,601	\$377,844	(\$82,073)	\$94,523	(\$176,596)
536	Title I School Improvement A	(\$1,382)	\$427,319	\$413,322	\$12,615	\$4,047	\$8,568
551	Title III Limit English Proficiency	(\$32,667)	\$148,432	\$128,990	(\$13,226)	\$9,466	(\$22,691)
572	Title I Disadvantaged Children	(\$1,227,745)	\$10,241,511	\$9,831,196	(\$817,429)	\$1,931,316	(\$2,748,746)
584	Drug Free Schools - Title IV	(\$119,256)	\$594,520	\$484,202	(\$8,938)	\$102,362	(\$111,300)
587	IDEA Preschool Handicapped	(\$3,297)	\$57,777	\$67,233	(\$12,753)		(\$12,753)
590	Improving Teacher Quality	(\$154,704)	\$463,317	\$338,369	(\$29,756)	\$76,674	(\$106,429)
599	Miscellaneous Federal Grants	\$406,319	\$1,819,361	\$177,878	\$2,047,803	\$444,834	\$1,602,968
	Total Special Revenue Funds	(\$6,160,558)	\$59,749,365	\$52,083,064	\$1,505,743	\$16,166,726	(\$14,660,983)
CAPITAL PROJECT							
003	Permanent Improvement	\$11,036,942	\$12,371,181	\$9,707,131	\$13,700,992	\$1,437,115	\$12,263,877
ENTERPRISE FUNDS							
006	Food Service	\$23,696,383	\$6,816,972	\$6,186,753	\$24,326,603	\$4,471,568	\$19,855,035
009	Uniform School Supplies	\$20,087	\$620	\$749	\$19,958	\$342	\$19,616
013	Welcome Stadium	\$12,534,624	\$803,206	\$12,359,134	\$978,696	\$484,754	\$493,942
	Total Enterprise Funds	\$36,251,094	\$7,620,798	\$18,546,635	\$25,325,257	\$4,956,664	\$20,368,593
INTERNAL SERVICE							
014	Internal Services Rotary	\$102,865	\$3,721	\$10,000	\$96,587		\$96,587
021	Intra District Services	\$3,108			\$3,108		\$3,108
024	Self Insured Employee Benefits	\$22,409,151	\$13,984,460	\$16,399,729	\$19,993,883	\$272,607	\$19,721,276
027	Worker's Comp Self Insured	\$13,564,522	\$390,118	\$59,787	\$13,894,853	\$53,905	\$13,840,948
	Total Internal Service	\$36,079,647	\$14,378,300	\$16,469,516	\$33,988,430	\$326,512	\$33,661,918
TRUST AND AGENCY FUNDS							
022	District Agency	\$5,775,052	\$10,404,008	\$13,066,257	\$3,112,803		\$3,112,803
200	Student Managed Activity	\$256,897	\$61,780	\$25,973	\$292,704	\$39,041	\$253,662
	Total Trust and Agency Funds	\$6,031,948	\$10,465,788	\$13,092,230	\$3,405,507	\$39,041	\$3,366,465
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	\$246,464		\$8,899	\$237,565	\$90	\$237,475
TOTAL ALL FUNDS		\$230,215,686	\$252,645,756	\$254,351,615	\$228,509,827	\$51,443,322	\$177,066,504

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

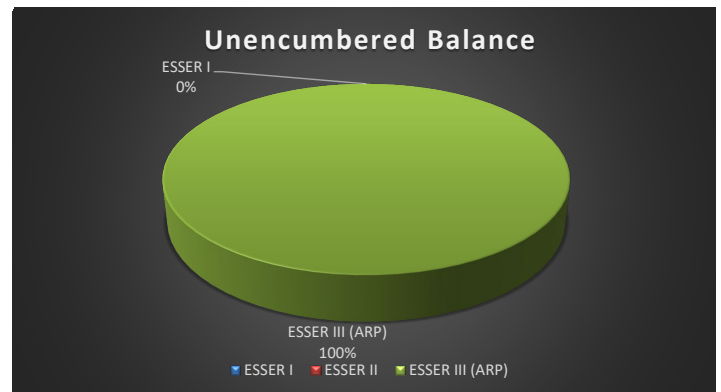
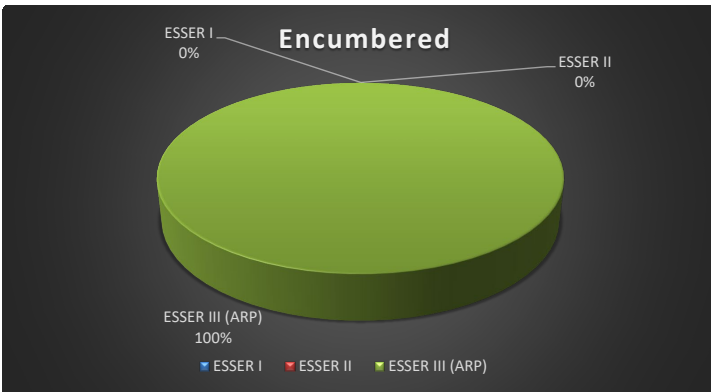
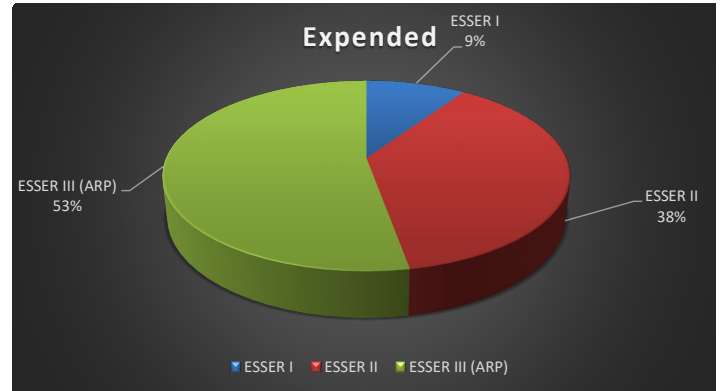
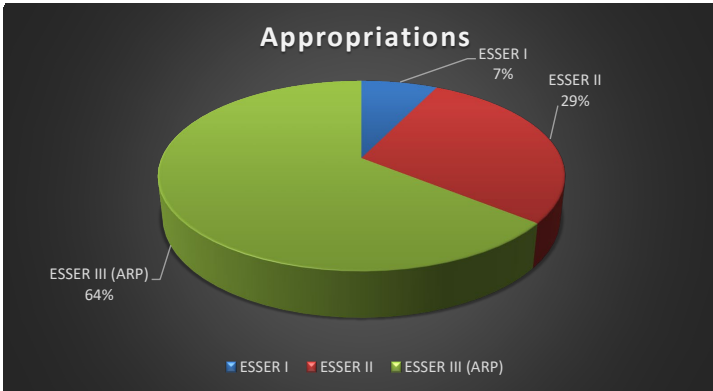
DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
For the Month Ending January 31, 2024

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY'2024	Percent Expended
OPERATING FUND						
001	General Fund	\$261,819,533	\$ 133,672,091	\$28,517,174	\$99,630,269	61.95%
DEBT SERVICE FUND						
002	Bond Retirement	17,180,050	10,772,048		6,408,002	62.70%
SPECIAL REVENUE FUNDS						
018	Principals Fund	827,235	84,974	39,797	702,464	15.08%
019	Other Grant	951,505	8,126	4,491	938,888	1.33%
034	Classroom Facilities Maintenance	5,013,227	1,096,377	1,344,304	2,572,547	48.68%
300	District Managed Student Activity	535,442	90,951	30,197	414,294	22.63%
401	Auxiliary Services NPSD	2,886,710	1,181,870	138,263	1,566,577	45.73%
439	Public School Preschool	1,319,900	151,006	685,850	483,044	63.40%
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	35,259,577	10,396,091	34,925,195	56.66%
509	21ST Century	1,333,493	356,655	634,628	342,210	74.34%
516	IDEA PartB Special Education	8,157,381	2,019,542	229,883	5,907,956	27.58%
524	Vocation Education CarlDPerkins	1,091,179	377,844	94,523	618,812	43.29%
536	Title I School Improvement A	2,546,186	413,322	4,047	2,128,817	16.39%
551	Title III Limit English Proficiency	813,450	128,990	9,466	674,994	17.02%
572	Title I Disadvantaged Children	21,022,150	9,831,196	1,931,316	9,259,638	55.95%
584	Drug Free Schools	3,175,244	484,202	102,362	2,588,679	18.47%
587	IDEA Preschool Handicapped	128,738	67,233		61,505	52.22%
590	Improving Teacher Quality	2,077,553	338,369	76,674	1,662,510	19.98%
599	Miscellaneous Federal Grants	2,236,319	177,878	444,834	1,613,607	27.85%
	Special Revenue Funds	136,656,330	52,083,064	16,166,726	68,406,539	49.94%
CAPITAL PROJECTS						
003	Permanent Improvement	23,543,802	9,707,131	1,437,115	12,399,555	47.33%
ENTERPRISE FUNDS						
006	Food Service	16,902,586	6,186,753	4,471,568	6,244,265	63.06%
009	Uniform School Supplies	37,300	749	342	36,210	2.92%
013	Welcome Stadium	13,995,442	12,359,134	484,754	1,151,554	91.77%
	Total Enterprise Funds	30,935,327	18,546,635	4,956,664	7,432,028	75.98%
INTERNAL SERVICE						
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	16,399,729	272,607	13,633,063	55.01%
027	Worker's Comp Self Insured	4,020,180	59,787	53,905	3,906,488	2.83%
	Total Internal Service	34,438,687	16,469,516	326,512	17,642,658	48.77%
TRUST AND AGENCY FUNDS						
022	District Agency	16,360,000	13,066,257		3,293,743	79.87%
200	Student Managed Activity	389,101	25,973	39,041	324,086	16.71%
	Total Trust and Agency Funds	16,749,101	13,092,230	39,041	3,617,829	78.40%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	300,090	8,899	90	291,101	3.00%
TOTAL ALL FUNDS		\$521,622,919	\$254,351,615	\$51,443,322	\$215,827,982	58.62%

DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
January 2024

	<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	56,504,703.05	10,386,036.24	23,776,972.42
Total	141,249,133.77	106,948,977.41	10,386,036.24	23,776,972.42



Welcome Stadium Construction Activity
As of January 31, 2024

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	22,935,300	296,767.00
Denier Electric	670	670	0.00
The Nelson Star	7,341	7,341	0.00
Total Expenses	24,880,998.00	24,584,233.00	296,765.00

ESSER Fund

Shook Construction	9,250,000	9,250,000.00	0
--------------------	-----------	--------------	---

Total Welcome Stadium Project	34,130,998.00	33,834,233.00	296,765.00
-------------------------------	---------------	---------------	------------

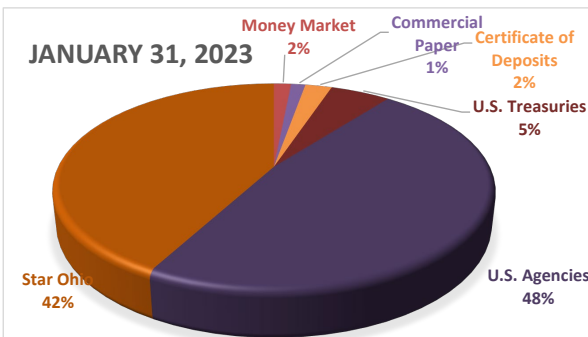
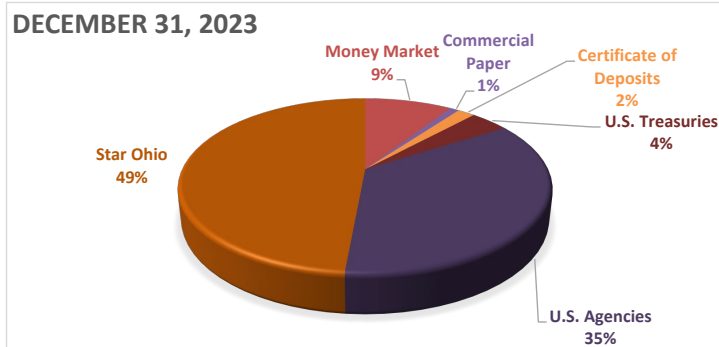
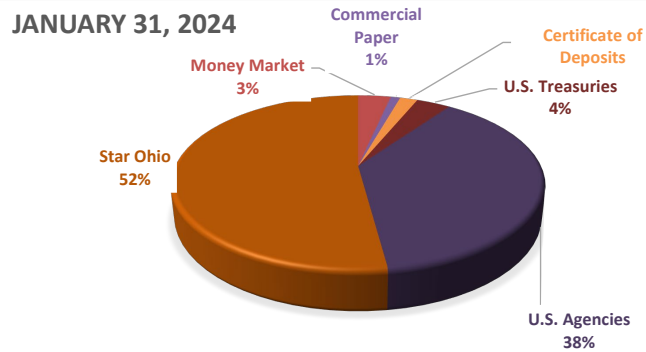
Remaining Funds	\$136,789	\$433,554	
-----------------	-----------	-----------	--

Shook Construcion Amounts	\$32,482,067	\$32,185,300	\$296,767
---------------------------	--------------	--------------	-----------

DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT

	January 31, 2024	December 31, 2023	January 31, 2023	Change from Previous Year
Total Par Value	\$208,604,567.31	\$222,921,376.62	\$200,799,465.25	\$7,805,102.06
Total Adjusted Cost	\$207,609,266.07	\$221,876,877.14	\$199,576,790.35	\$8,032,475.72
Total Market Value	\$204,652,564.73	\$218,694,370.05	\$193,896,548.31	\$10,756,016.42
Weighted Average Yield	3.74%	3.83%	2.62%	1.112%
Fifth Third Bank Yield	1.07%	1.77%	0.86%	0.211%
Star Ohio Yield	5.54%	5.58%	4.56%	0.980%
Meeder Investment Yield	3.70%	3.50%	2.48%	1.217%
Weighted Average Remaining Life (Days)	211	210	375	-164
Interest Earnings Actual - Year to Date	685,408.29	\$6,645,172.67	\$398,656.66	\$286,751.63

Investment Holdings	January 31, 2024	December 31, 2023	January 31, 2023	Change from Previous Year
Money Market	\$6,974,928.11	\$19,969,045.07	\$2,959,972.11	\$4,014,956.00
Commercial Paper	\$2,051,649.75	\$2,041,946.25	\$2,459,494.00	(\$407,844.25)
Certificate of Deposits	\$3,745,089.24	\$3,960,858.51	\$4,570,283.80	(\$825,194.56)
U.S. Treasuries	\$7,289,143.40	\$8,849,720.85	\$10,326,731.80	(\$3,037,588.40)
U.S. Agencies	\$77,914,115.03	\$77,694,467.82	\$92,049,573.46	(\$14,135,458.43)
Star Ohio	\$106,677,639.20	\$106,178,331.55	\$81,530,493.14	\$25,147,146.06
	\$204,652,564.73	\$218,694,370.05	\$193,896,548.31	\$10,756,016.42



DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
As Of January 31, 2024

Bank Balances

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	1/31/2024	\$23,694,239
Investments		
Star Ohio	1/31/2024	\$106,677,639
Fifth Third Securities	1/31/2024	\$74,984,443
US Bank	1/31/2024	\$25,947,184
Total Investments		<u>\$207,609,266</u>
Total Bank Balance		<u>\$231,303,505</u>
Bank to book reconciling items		
Deposits in Transit		
Key Bank Outstanding Checks		<u>(\$3,494,583)</u>
Reconciled Bank Balance		<u>\$227,808,922</u>
Cash Balance Per Book		\$228,509,827
Book to bank reconciling items		
Interest		689,255.78
Gain on Investment		49,198.24
Investment Fees		(2,217.60)
P-card		(\$687,643)
Misc Adjustments		\$3,448
Voya		
Flex Returns		
Liability Adjustments		(\$752,946)
Reconciled Book Balance		<u>\$227,808,922</u>