



Monthly Financial Reports

February 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

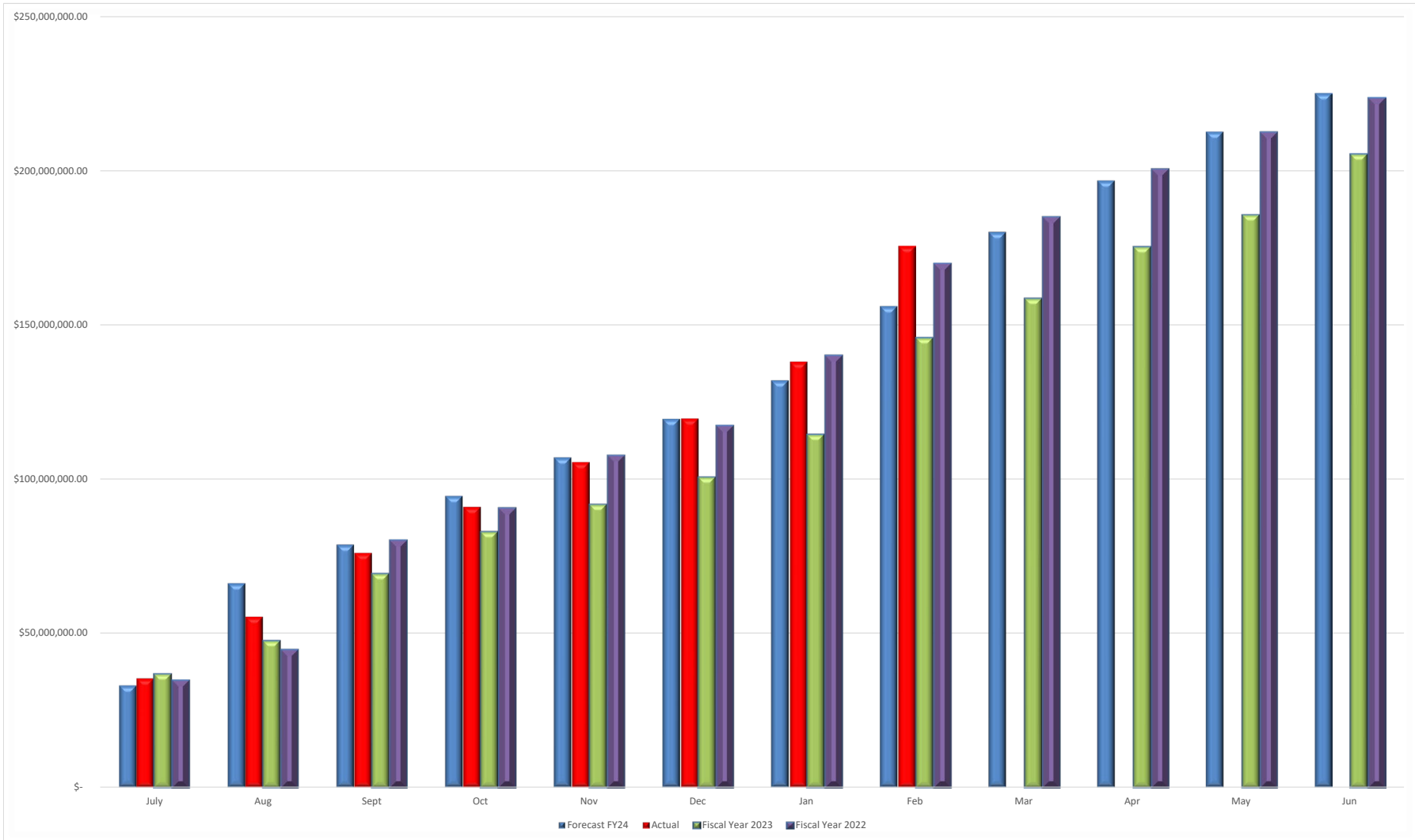
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR FEBRUARY-2024**

Revenues

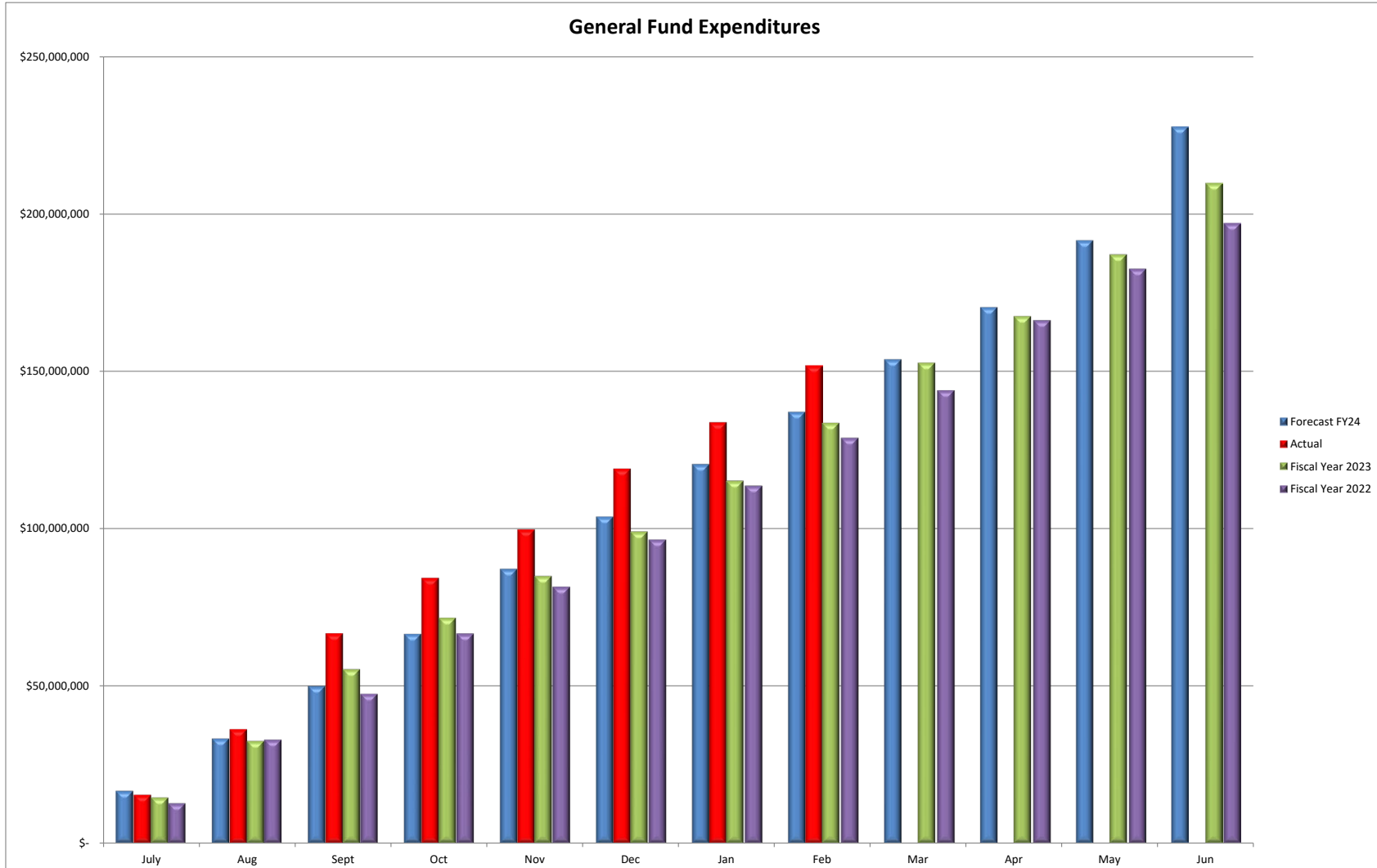
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	33,100,994	66,201,987	78,681,444	94,498,373	106,977,830	119,457,286	131,936,742	155,985,659	180,032,723	196,713,233	212,530,163	225,009,619
Actual	35,347,220	55,308,725	75,971,244	90,937,490	105,398,526	119,560,603	137,927,706	175,472,658				
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 FEBRUARY-2024**

Expenditures

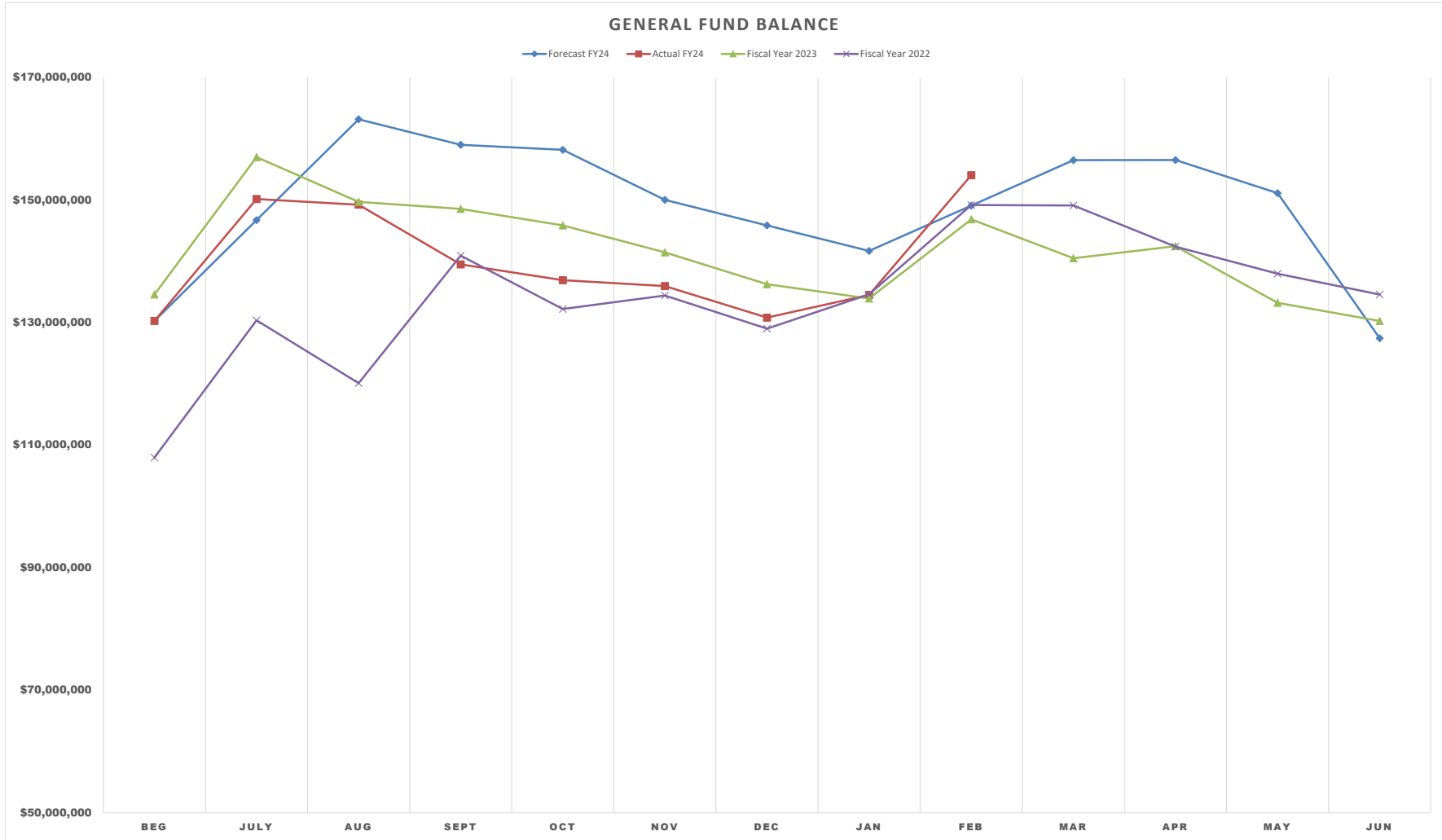
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	16,644,060	33,288,121	49,932,181	66,576,241	87,220,856	103,864,916	120,508,976	137,153,037	153,797,097	170,441,157	191,676,821	227,820,117
Actual	15,433,813	36,338,656	66,747,299	84,289,442	99,696,512	119,009,064	133,672,091	151,683,615				
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 FEBRUARY-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	154,064,096				
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 February 2023 to February 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)	47,533,330	48,860,854	1,327,524	
Tangible Personal Property Tax	8,211,447	8,988,261	776,814	
Payments in Lieu of Taxes	240,001	1,568,323	1,328,322	
Total Property Taxes	\$55,984,778	\$59,417,438	\$3,432,660	(1)
State Funding				
Unrestricted Grants-in-Aid	76,858,852	83,463,386	6,604,533	
Restricted Grants-in-Aid	9,045,375	14,196,386	5,151,011	
Total State Funding	\$85,904,227	\$97,659,772	\$11,755,545	(2)
Other Financing Sources				
Advances In	6,325	11,913,365	11,907,040	(3)
Other Revenues	3,999,563	6,482,083	2,482,520	(4)
	\$4,005,888	\$18,395,448	\$14,389,560	
TOTAL REVENUE	\$145,894,894	\$175,472,658	\$29,577,765	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	64,699,733	64,456,629	(243,104)	
Employees' Retirement/Insurance Benefits	24,148,089	23,530,083	(618,006)	
Total Salaries and Benefits	88,847,822	87,986,712	(861,110)	(5)
Purchased Services				
Lease Payments	327,222	383,604	56,382	
Voucher Schools/Tuition Adjustments	42,467	142,313	99,846	
Purchased Services - Other	25,097,768	27,284,021	2,186,253	(6)
Total Purchased Services	25,467,457	27,809,938	2,342,481	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	6,597,944	9,526,028	2,928,084	(7)
Capital Outlay	2,271,232	6,202,066	3,930,834	(8)
Advances Out		13,235,029	13,235,029	(9)
Other Objects	10,438,466	6,923,841	(3,514,625)	(10)
Total Supplies/Materials, Capital Outlay and Other	\$19,307,642	\$35,886,965	\$16,579,323	
TOTAL EXPENDITURES	\$133,622,921	\$151,683,615	\$18,060,694	
Excess of Rev Over (Under) Exp	12,271,973	23,789,043	11,517,070	
Ending Cash Balance	\$146,859,554	\$154,064,095	\$7,204,541	
Outstanding Encumbrance	17,967,178	26,834,283	8,867,105	
Unreserved Cash Balance	\$128,892,376	\$127,229,812	(\$1,662,564)	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS
For the Month Ending February 29, 2024

Note 1: Total Property Taxes

Total Property Tax increased by \$3.4M due to the District receiving more in Tax Increment Financing (TIF) and property tax advances from the County during FY'24.

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

Unrestricted Grants-in-Aid increased by \$6.6M as the District received more money from state foundation.
Restricted Grants-in-Aid increased by \$5.1M due to increase in the restricted part of state foundation funding.

Note 3: Advances In

Advances-In increased by \$11.9M 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 \$2.4M due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits decreased by \$861K due to some salaries being paid out of the ESSER fund.

Note 6: Purchased Services - Other

Purchased services increased by 2.2M 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 \$2.9M due to the District buying more new textbooks and teaching materials during FY'24.

Note 8: Capital Outlay

Capital Outlay increased by \$3.9M due to purchase of new school buses, HVAC and cameras on existing buses.

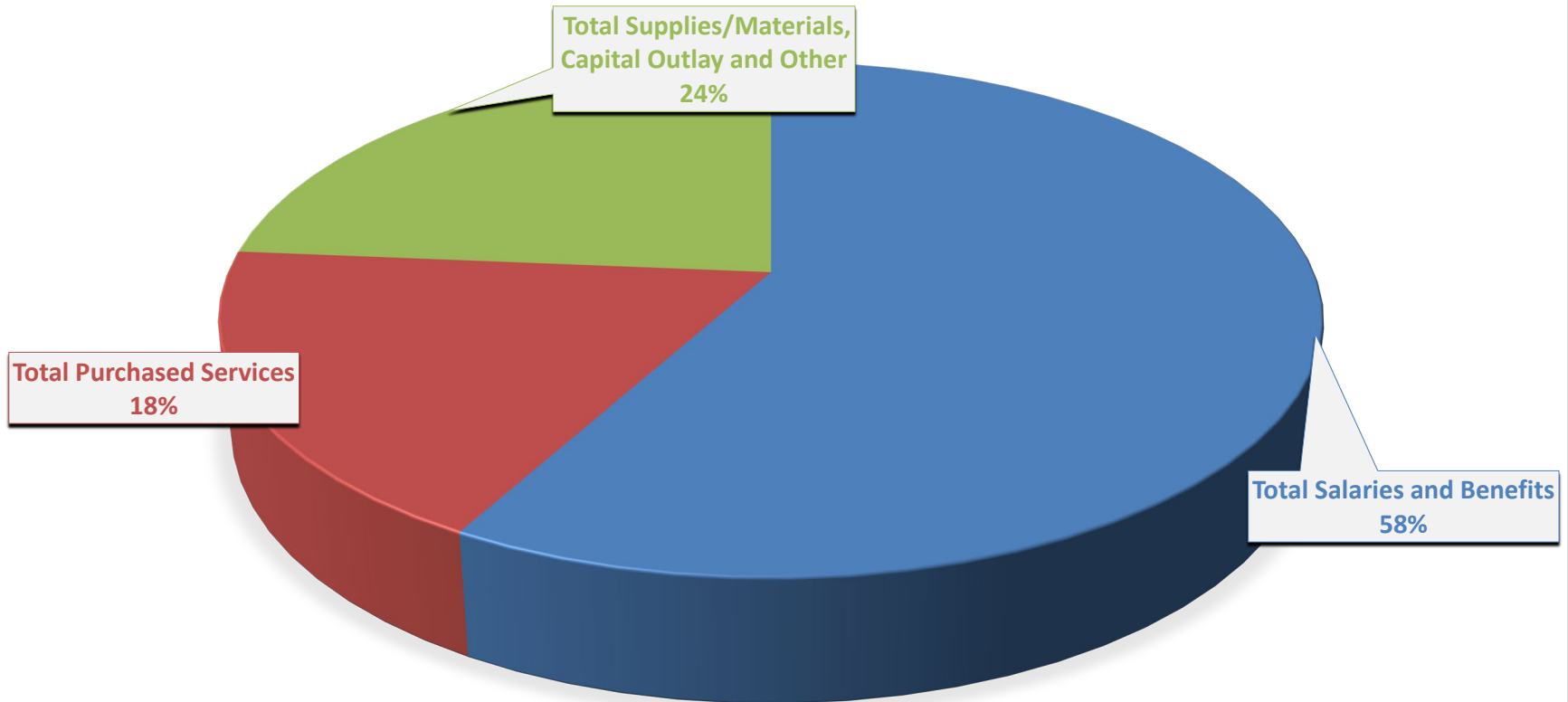
Note 9: Advances Out

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 decreased by \$3.5M primarily due to transfers made to Welcome Stadium Fund (\$6M) for the renovations project.

PERCENTAGE OF GENERAL FUND SPENDING



DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
For the Month Ending February 29, 2024

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$9,270,236	5,751,555		\$3,518,681.04	62.04%
Teachers	58,924,009	36,086,282		22,837,727	61.24%
School Counselors	1,813,496	1,120,623		692,873	61.79%
Library Media Spec	938,107	529,290		408,817	56.42%
Extra Duty Pay	815,150	475,590		339,560	58.34%
Supplies/Materials	1,179,427	668,949	220,901	289,577	75.45%
REGULAR INSTRUCTION	72,940,425	44,632,288	220,901	28,087,236	61.49%
EXCEPTIONAL CHILDREN					
OEC Teachers	16,684,000	9,878,661		6,805,339	59.21%
Gifted Teachers	900,551	462,855	3,325	434,371	51.77%
ELL Program	3,487,928	1,884,322	66,670	1,536,936	55.94%
ECIP Program	2,565,841	1,282,135		1,283,705	49.97%
ECIP Para(s)	1,183,083	634,525		548,558	53.63%
Psychological Services	2,397,967	1,206,483	3,273	1,188,211	50.45%
Paraprofessionals	4,277,880	3,130,382		1,147,498	73.18%
Related Services	4,406,170	2,524,114		1,882,056	57.29%
PASS Required Services	12,140,354	6,106,667		6,033,687	50.30%
OEC Central Office	9,035,850	5,015,056	3,249,111	771,684	91.46%
EXCEPTIONAL CHILDREN	57,079,624	32,125,200	3,322,379	21,632,045	62.10%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	632,210	385,602		246,608	60.99%
Positive School Climate	1,193,912	479,294	6,047	708,571	40.65%
Clericals/Bus Mgrs	3,951,566	1,944,936		2,006,630	49.22%
Career Tech	5,461,245	2,949,565	331,069	2,180,610	60.07%
Special Programs: Athletics	3,138,779	1,546,200	942,566	650,012	79.29%
Supplemental Athletic Contract	1,374,225	961,494		412,731	69.97%
SPECIAL PROGRAMS	15,751,936	8,267,091	1,279,683	6,205,162	60.61%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,580,205	5,048,599	247,983	2,283,623	69.87%
Chief of Schools	1,872,673	889,474	331,078	652,120	65.18%
Office of Cultural Engagement	1,462,463	666,224		796,239	45.55%
Grants Mgmt	82,990	77,961	887	4,141	95.01%
Academics	864,318	648,450	5,359	210,509	75.64%
Accountability	2,000,996	1,455,734	151,266	393,996	80.31%
Student Services	294,886	149,574	1,245	144,066	51.15%
Student Enrollment Ctr	4,263,818	1,923,885	1,216,807	1,123,126	73.66%
CHIEF ACADEMIC	18,422,348	10,859,902	1,954,626	5,607,820	69.56%
INSTRUCTION and SUPPORT	164,194,333	95,884,482	6,777,588	61,532,263	62.52%
BUSINESS OPERATIONS					
Safety/Security	1,641,612	886,889	357,773	396,950	75.82%
IT/Erate Support	15,899,164	6,220,295	6,817,257	2,861,613	82.00%
Custodial Operations	2,850,710	1,540,522	254,794	1,055,394	62.98%
Grounds/Shop	2,480,085	1,595,875	78,791	805,419	67.52%
Facilities	7,545,221	3,644,134	581,042	3,320,044	56.00%
Environmental Compliance	592,057	264,203	180,525	147,328	75.12%
Distribution Center	1,041,080	543,952	3,916	493,212	52.62%
Mail Center	371,044	189,518	15,315	166,212	55.20%
Transportation	18,273,444	10,858,748	5,367,015	2,047,681	88.79%
BUSINESS OPERATIONS	50,694,417	25,744,137	13,656,428	11,293,852	77.72%
ADMINISTRATION AND SUPPORT					
Board Service Fund	110,287	86,762	20,128	3,397	96.92%
Board Office/Member Pay	559,376	133,935	34,651	390,790	30.14%
Superintendent's Office	1,093,822	392,720	65,779	635,323	41.92%
Treasurer's Office	22,341,820	17,487,890	174,178	4,679,752	79.05%
Public Relations	774,273	471,666	45,189	257,419	66.75%
DEA President	110,998	75,430		35,568	67.96%
Human Resources	7,150,994	3,194,229	2,403,356	1,553,409	78.28%
Legal	1,771,966	946,215	443,437	382,313	78.42%
ADMINISTRATION AND SUPPORT	33,913,537	22,788,847	3,186,718	7,937,972	76.59%
FISCAL CHARGES					
Debt, Insurance and Taxes	11,603,780	4,962,182	713,322	5,928,277	48.91%
Utilities	5,156,085	2,303,968	2,500,226	351,890	93.18%
FISCAL CHARGES	16,759,865	7,266,150	3,213,548	6,280,166	62.53%
TOTAL GENERAL FUND	\$ 265,562,152	\$ 151,683,615	\$ 26,834,283	\$ 87,044,254	67.22%

DAYTON PUBLIC SCHOOLS
BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES
ALL DISTRICT FUNDS
YEAR TO DATE ACTUALS - AS OF February 29, 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	\$175,472,658	\$151,683,615	\$154,064,098	\$26,834,283	\$127,229,815
DEBT SERVICE FUND							
002	Bond Retirement	\$16,455,097	\$14,172,111	\$10,772,048	\$19,855,160		\$19,855,160
SPECIAL REVENUE FUNDS							
018	Principals Fund	\$535,156	\$83,035	\$100,645	\$517,545	\$23,382	\$494,163
019	Other Grant	\$782,468	\$11,072	\$8,126	\$785,414	\$5,603	\$779,810
034	Classroom Facilities Maintenance	\$4,875,523	\$608,652	\$1,195,000	\$4,289,176	\$1,424,267	\$2,864,908
300	District Managed Student Activity	\$318,397	\$386,675	\$97,959	\$607,113	\$39,965	\$567,148
401	Auxiliary Services NPSD	\$910,363	\$1,750,628	\$1,226,252	\$1,434,739	\$440,565	\$994,174
439	Public School Preschool	(\$68,400)	\$219,406	\$412,381	(\$261,375)	\$430,110	(\$691,485)
451	Data Communication for Schools	\$5,534	\$24,599		\$30,133		\$30,133
499	Miscellaneous State Grants	\$98,613	\$14,950	\$14,950	\$98,613		\$98,613
507	ESSERS	(\$11,696,562)	\$46,956,138	\$38,614,792	(\$3,355,216)	\$11,004,020	(\$14,359,236)
509	21ST Century - 21st Century	(\$20,115)	\$376,770	\$421,695	(\$65,040)	\$548,051	(\$613,091)
516	IDEA Part B Special Education	(\$708,976)	\$2,728,518	\$2,317,791	(\$298,249)	\$332,301	(\$630,549)
524	Vocation Education CarlDPerkins	(\$59,829)	\$437,673	\$408,298	(\$30,454)	\$85,555	(\$116,010)
536	Title I School Improvement A	(\$1,382)	\$427,319	\$413,322	\$12,615	\$90	\$12,525
551	Title III Limit English Proficiency	(\$32,667)	\$163,204	\$150,876	(\$20,339)	\$9,323	(\$29,662)
572	Title I Disadvantaged Children	(\$1,227,745)	\$11,092,377	\$10,921,235	(\$1,056,602)	\$1,522,779	(\$2,579,382)
584	Drug Free Schools - Title IV	(\$119,256)	\$603,458	\$536,997	(\$52,795)	\$77,487	(\$130,282)
587	IDEA Preschool Handicapped	(\$3,297)	\$70,530	\$77,021	(\$9,788)		(\$9,788)
590	Improving Teacher Quality	(\$154,704)	\$493,073	\$372,675	(\$34,306)	\$74,962	(\$109,268)
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)	\$68,267,439	\$57,467,895	\$4,638,986	\$16,463,296	(\$11,824,310)
CAPITAL PROJECT							
003	Permanent Improvement	\$11,036,942	\$14,151,271	\$9,723,311	\$15,464,903	\$2,885,918	\$12,578,985
ENTERPRISE FUNDS							
006	Food Service	\$23,696,383	\$7,962,583	\$7,248,699	\$24,410,267	\$3,852,662	\$20,557,605
009	Uniform School Supplies	\$20,087	\$620	\$1,038	\$19,669	\$53	\$19,616
013	Welcome Stadium	\$12,534,624	\$812,107	\$12,419,867	\$926,865	\$584,405	\$342,460
	Total Enterprise Funds	\$36,251,094	\$8,775,311	\$19,669,604	\$25,356,801	\$4,437,120	\$20,919,681
INTERNAL SERVICE							
014	Internal Services Rotary	\$102,865	\$3,961	\$10,000	\$96,827		\$96,827
021	Intra District Services	\$3,108			\$3,108		\$3,108
024	Self Insured Employee Benefits	\$22,409,151	\$16,310,088	\$18,954,816	\$19,764,423	\$690,987	\$19,073,436
027	Worker's Comp Self Insured	\$13,564,522	\$441,844	\$59,787	\$13,946,579	\$53,905	\$13,892,674
	Total Internal Service	\$36,079,647	\$16,755,893	\$19,024,604	\$33,810,936	\$744,892	\$33,066,044
TRUST AND AGENCY FUNDS							
022	District Agency	\$5,775,052	\$11,845,256	\$14,658,069	\$2,962,239		\$2,962,239
200	Student Managed Activity	\$256,897	\$80,359	\$35,059	\$302,197	\$45,550	\$256,646
	Total Trust and Agency Funds	\$6,031,948	\$11,925,615	\$14,693,128	\$3,264,436	\$45,550	\$3,218,885
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	\$246,464		\$8,899	\$237,565	\$90	\$237,475
TOTAL ALL FUNDS		\$230,215,686	\$309,520,298	\$283,043,104	\$256,692,881	\$51,411,149	\$205,281,732

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

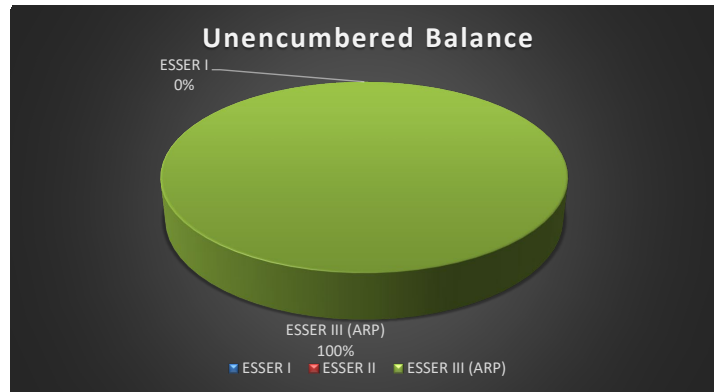
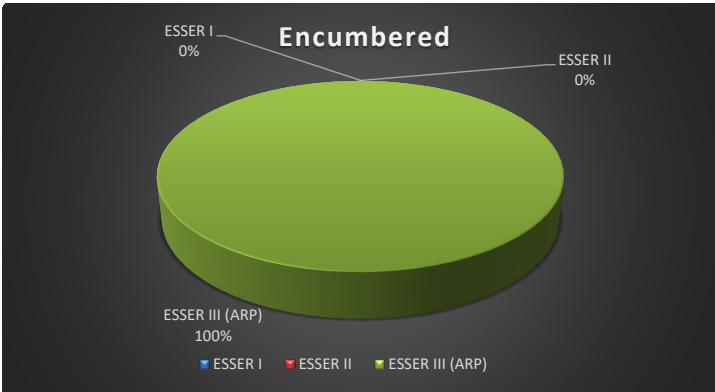
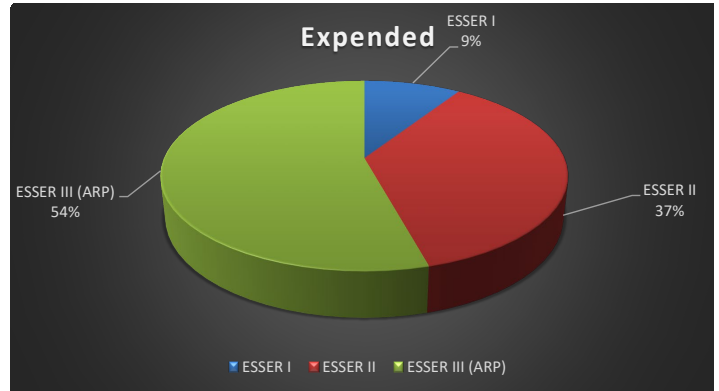
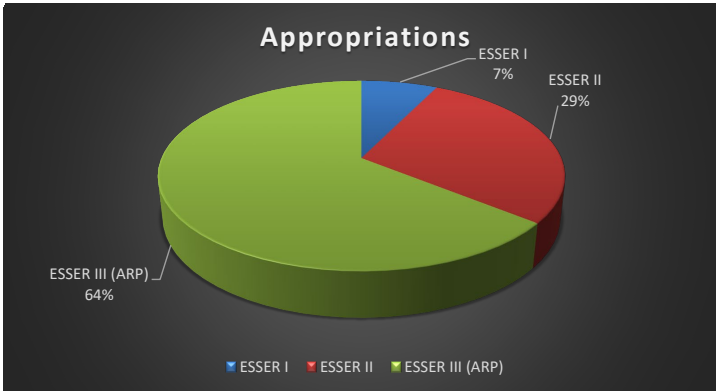
DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
For the Month Ending February 29, 2024

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY'2024	Percent Expended
OPERATING FUND						
001	General Fund	\$265,562,152	\$ 151,683,615	\$26,834,283	\$87,044,254	67.22%
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	100,645	23,382	703,207	14.99%
019	Other Grant	951,505	8,126	5,603	937,776	1.44%
034	Classroom Facilities Maintenance	5,013,227	1,195,000	1,424,267	2,393,960	52.25%
300	District Managed Student Activity	885,442	97,959	39,965	747,518	15.58%
401	Auxiliary Services NPSD	2,886,710	1,226,252	440,565	1,219,893	57.74%
439	Public School Preschool	1,383,650	412,381	430,110	541,159	60.89%
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	38,614,792	11,004,020	30,962,050	61.58%
509	21ST Century	1,333,493	421,695	548,051	363,747	72.72%
516	IDEA PartB Special Education	8,157,381	2,317,791	332,301	5,507,290	32.49%
524	Vocation Education CarlDPerkins	1,091,179	408,298	85,555	597,325	45.26%
536	Title I School Improvement A	2,546,186	413,322	90	2,132,774	16.24%
551	Title III Limit English Proficiency	813,450	150,876	9,323	653,251	19.69%
572	Title I Disadvantaged Children	21,022,150	10,921,235	1,522,779	8,578,136	59.19%
584	Drug Free Schools	3,175,244	536,997	77,487	2,560,760	19.35%
587	IDEA Preschool Handicapped	128,738	77,021		51,717	59.83%
590	Improving Teacher Quality	2,077,553	372,675	74,962	1,629,917	21.55%
599	Miscellaneous Federal Grants	2,236,319	177,878	444,834	1,613,607	27.85%
	Special Revenue Funds	137,070,080	57,467,895	16,463,296	63,138,888	53.94%
CAPITAL PROJECTS						
003	Permanent Improvement	25,086,421	9,723,311	2,885,918	12,477,192	50.26%
ENTERPRISE FUNDS						
006	Food Service	16,902,586	7,248,699	3,852,662	5,801,224	65.68%
009	Uniform School Supplies	37,300	1,038	53	36,210	2.92%
013	Welcome Stadium	13,995,442	12,419,867	584,405	991,170	92.92%
	Total Enterprise Funds	30,935,327	19,669,604	4,437,120	6,828,604	77.93%
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	18,954,816	690,987	10,659,596	64.83%
027	Worker's Comp Self Insured	4,020,180	59,787	53,905	3,906,488	2.83%
	Total Internal Service	34,438,687	19,024,604	744,892	14,669,191	57.40%
TRUST AND AGENCY FUNDS						
022	District Agency	16,360,000	14,658,069		1,701,931	89.60%
200	Student Managed Activity	389,101	35,059	45,550	308,491	20.72%
	Total Trust and Agency Funds	16,749,101	14,693,128	45,550	2,010,423	88.00%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	300,090	8,899	90	291,101	3.00%
TOTAL ALL FUNDS		\$527,321,907	\$283,043,104	\$51,411,149	\$192,867,654	63.43%

DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
February 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	59,849,878.27	10,978,540.73	19,839,292.71
Total	141,249,133.77	110,294,152.63	10,978,540.73	19,839,292.71



Welcome Stadium Construction Activity
As of February 29, 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
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Total Welcome Stadium Project	34,130,998.00	33,834,233.00	296,765.00
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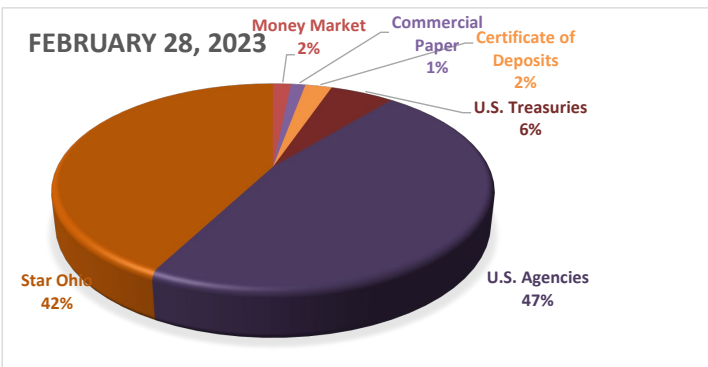
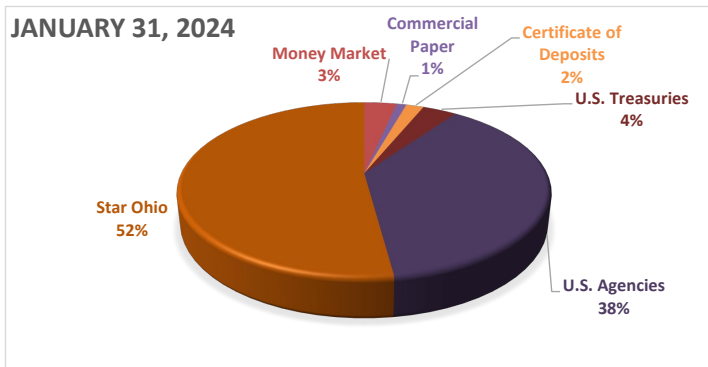
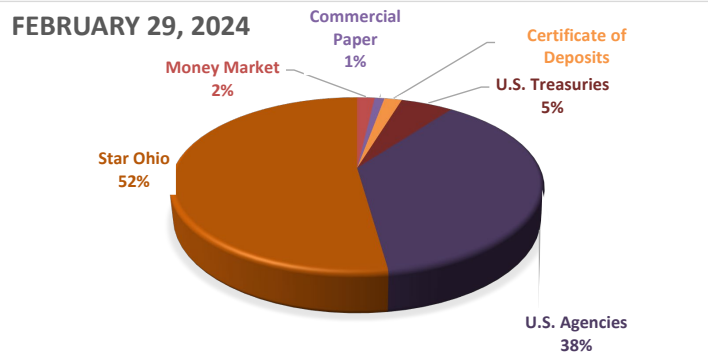
Remaining Funds	\$136,789	\$433,554	
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Shook Construciton Amounts	\$32,482,067	\$32,185,300	\$296,767
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**DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT**

	<u>February 29, 2024</u>	<u>January 31, 2024</u>	<u>February 28, 2023</u>	<u>Change from Previous Year</u>
Total Par Value	\$209,294,971.57	\$208,604,567.31	\$201,242,846.86	\$8,052,124.71
Total Adjusted Cost	\$208,285,451.03	\$207,609,266.07	\$200,030,275.24	\$8,255,175.79
Total Market Value	\$205,137,487.84	\$204,652,564.73	\$193,441,192.41	\$11,696,295.43
Weighted Average Yield	3.71%	3.74%	2.73%	0.981%
Fifth Third Bank Yield	1.07%	1.07%	0.87%	0.204%
Star Ohio Yield	5.49%	5.54%	4.76%	0.730%
Meeder Investment Yield	3.64%	3.70%	2.51%	1.131%
Weighted Average Remaining Life (Days)	211	211	358	-147
Interest Earnings Actual - Year to Date	1,363,811.49	\$685,408.29	\$854,352.35	\$509,459.14

Investment Holdings	<u>February 29, 2024</u>	<u>January 31, 2024</u>	<u>February 28, 2023</u>	<u>Change from Previous Year</u>
Money Market	\$3,785,452.98	\$6,974,928.11	\$3,114,877.11	\$670,575.87
Commercial Paper	\$2,060,503.00	\$2,051,649.75	\$2,468,295.00	(\$407,792.00)
Certificate of Deposits	\$3,747,254.97	\$3,745,089.24	\$4,562,180.16	(\$814,925.19)
U.S. Treasuries	\$11,209,223.65	\$7,289,143.40	\$10,994,850.50	\$214,373.15
U.S. Agencies	\$77,192,534.65	\$77,914,115.03	\$90,472,019.89	(\$13,279,485.24)
Star Ohio	\$107,142,518.59	\$106,677,639.20	\$81,828,969.75	\$25,313,548.84
	<u>\$205,137,487.84</u>	<u>\$204,652,564.73</u>	<u>\$193,441,192.41</u>	<u>\$11,696,295.43</u>



**DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
As Of February 29, 2024**

Bank Balances

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	2/29/2024	\$51,955,197
Investments		
Star Ohio	2/29/2024	\$107,142,519
Fifth Third Securities	2/29/2024	\$75,132,497
US Bank	2/29/2024	\$26,010,435
Total Investments		\$208,285,451
Total Bank Balance		\$260,240,649
Bank to book reconciling items		
Deposits in Transit		
Key Bank Outstanding Checks		(\$2,735,270)
Reconciled Bank Balance		\$257,505,379
Cash Balance Per Book		\$256,692,881
Book to bank reconciling items		
Interest		656,261.74
Gain on Investment		27,715.09
Investment Fees		(2,218.24)
P-card		(\$723,374)
Misc Adjustments		\$1,339
Liability Adjustments		\$852,774
Reconciled Book Balance		\$257,505,379