



Monthly Financial Reports

March 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

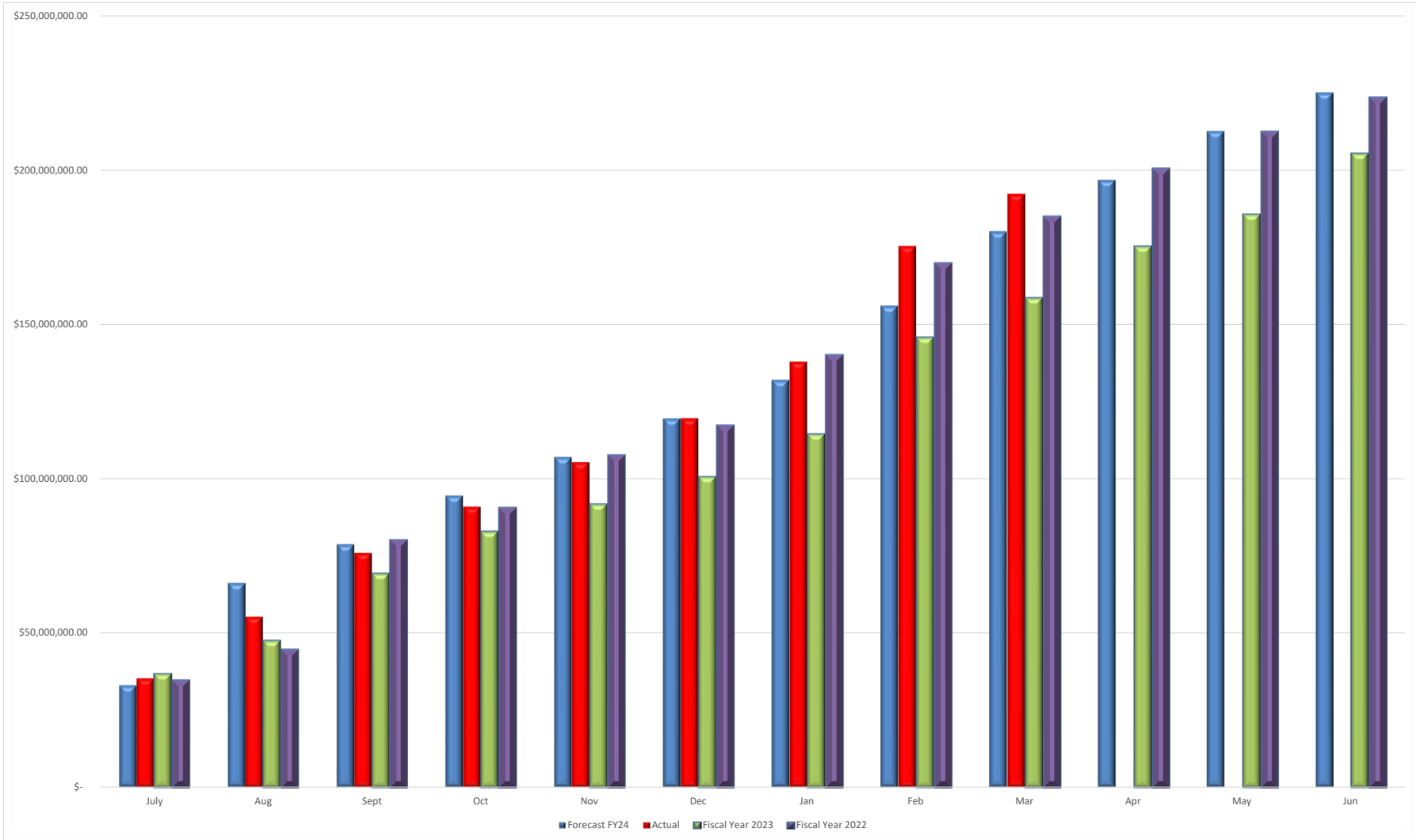
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR MARCH-2024**

Revenues

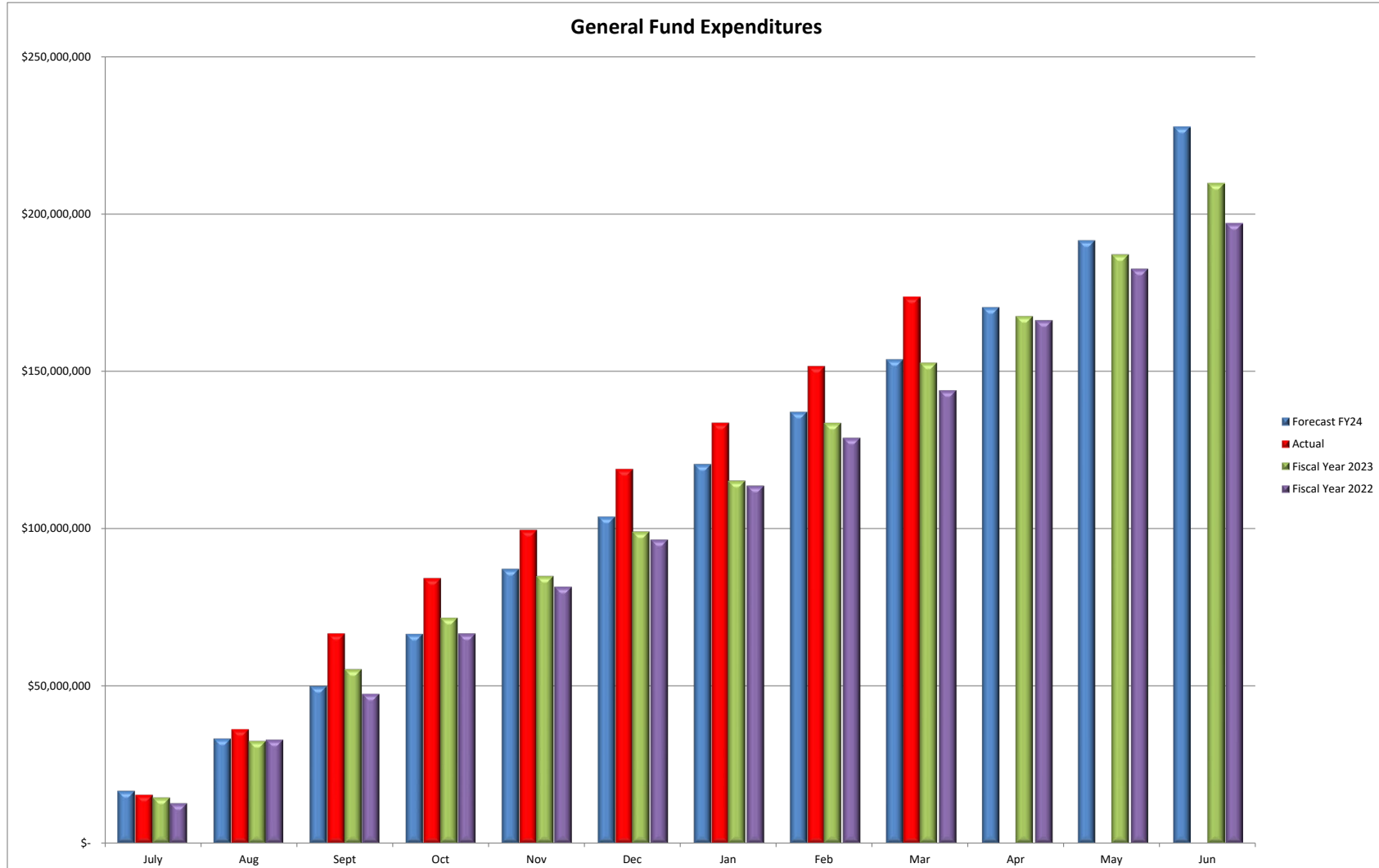
| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|------------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Forecast FY24 | 33,100,994 | 66,201,987 | 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 | 192,298,963 | | | |
| 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 MARCH-2024**

Expenditures

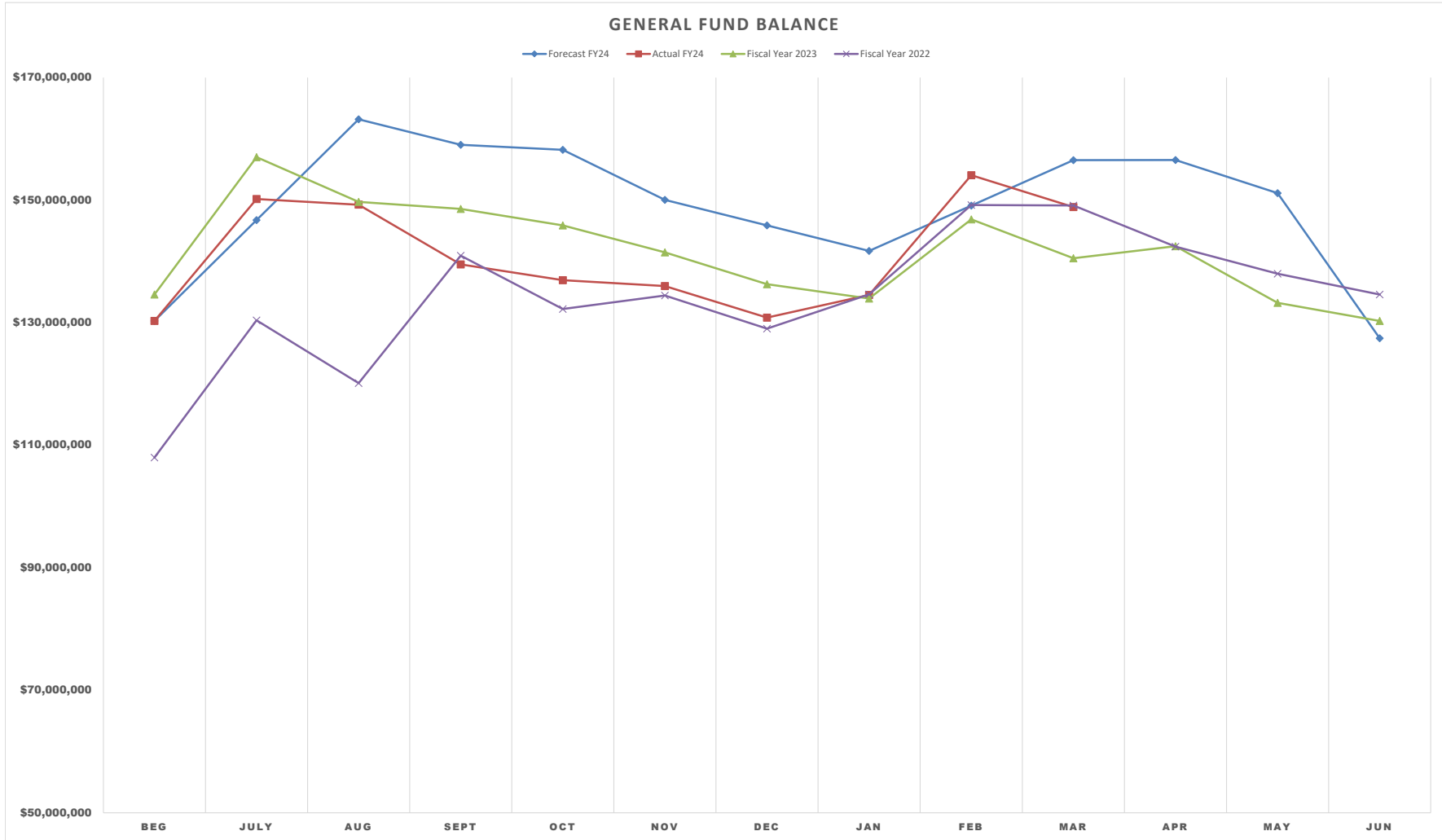
| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|------------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Forecast FY24 | 16,644,060 | 33,288,121 | 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 | 173,700,701 | | | |
| 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 MARCH-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 | 148,873,315 | | | |
| 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 March 2023 to March 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) | 51,967,986 | 53,130,906 | 1,162,920 | |
| Tangible Personal Property Tax | 8,994,034 | 9,741,800 | 747,766 | |
| Payments in Lieu of Taxes | 266,376 | 1,568,323 | 1,301,947 | |
| Total Property Taxes | \$61,228,396 | \$64,441,028 | \$3,212,632 | (1) |
| State Funding | | | | |
| Unrestricted Grants-in-Aid | 84,587,346 | 92,762,396 | 8,175,050 | |
| Restricted Grants-in-Aid | 8,405,825 | 15,208,377 | 6,802,552 | |
| Total State Funding | \$92,993,171 | \$107,970,773 | \$14,977,602 | (2) |
| Other Financing Sources | | | | |
| Advances In | 6,325 | 11,913,365 | 11,907,040 | (3) |
| Other Revenues | 4,412,330 | 7,973,796 | 3,561,466 | (4) |
| | \$4,418,655 | \$19,887,161 | \$15,468,506 | |
| TOTAL REVENUE | \$158,640,222 | \$192,298,963 | \$33,658,740 | |
| EXPENDITURES: | | | | |
| Salaries and Benefits | | | | |
| Personal Services | 76,472,215 | 76,327,914 | (144,301) | |
| Employees' Retirement/Insurance Benefits | 28,512,659 | 27,909,423 | (603,236) | |
| Total Salaries and Benefits | 104,984,874 | 104,237,337 | (747,537) | (5) |
| Purchased Services | | | | |
| Lease Payments | 367,915 | 426,024 | 58,109 | |
| Voucher Schools/Tuition Adjustments | 42,467 | 154,765 | 112,298 | |
| Purchased Services - Other | 27,381,673 | 31,687,300 | 4,305,627 | (6) |
| Total Purchased Services | 27,792,055 | 32,268,088 | 4,476,033 | |
| Supplies / Materials, Capital Outlay and Other | | | | |
| Supplies and Materials | 7,082,981 | 10,567,638 | 3,484,657 | (7) |
| Capital Outlay | 2,388,483 | 6,424,389 | 4,035,906 | (8) |
| Advances Out | | 13,235,029 | 13,235,029 | (9) |
| Other Objects | 10,467,365 | 6,968,219 | (3,499,146) | (10) |
| Total Supplies/Materials, Capital Outlay and Other | \$19,938,829 | \$37,195,276 | \$17,256,447 | |
| TOTAL EXPENDITURES | \$152,715,758 | \$173,700,701 | \$20,984,943 | |
| Excess of Rev Over (Under) Exp | 5,924,466 | 18,598,262 | 12,673,796 | |
| Ending Cash Balance | \$140,512,047 | \$148,873,314 | \$8,361,267 | |
| Outstanding Encumbrance | 17,771,656 | 24,009,922 | 6,238,266 | |
| Unreserved Cash Balance | \$122,740,391 | \$124,863,392 | \$2,123,001 | |

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

Note 1: Total Property Taxes

Total Property Tax increased by \$3.2M 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 \$8.1M as base cost, targetted assistance, special education, preschool special educaton and transportaton state suppoirt in state foundaiton has seen significant increase.

Restricted Grants-in-Aid increased by \$6.8M due to increase in the restricted part of state foundation funding related to student wellness and success, Career Technical Education and English Learners.

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 \$3.5M due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits decreased by \$748K due to some salaries being paid out of the ESSER fund.

Note 6: Purchased Services - Other

Purchased services increased by 4.4M 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 \$3.4M due to the District buying more new textbooks and teaching materials during FY'24.

Note 8: Capital Outlay

Capital Outlay increased by \$4M due to purchase of new school buses, HVAC and cameras on existing buses.

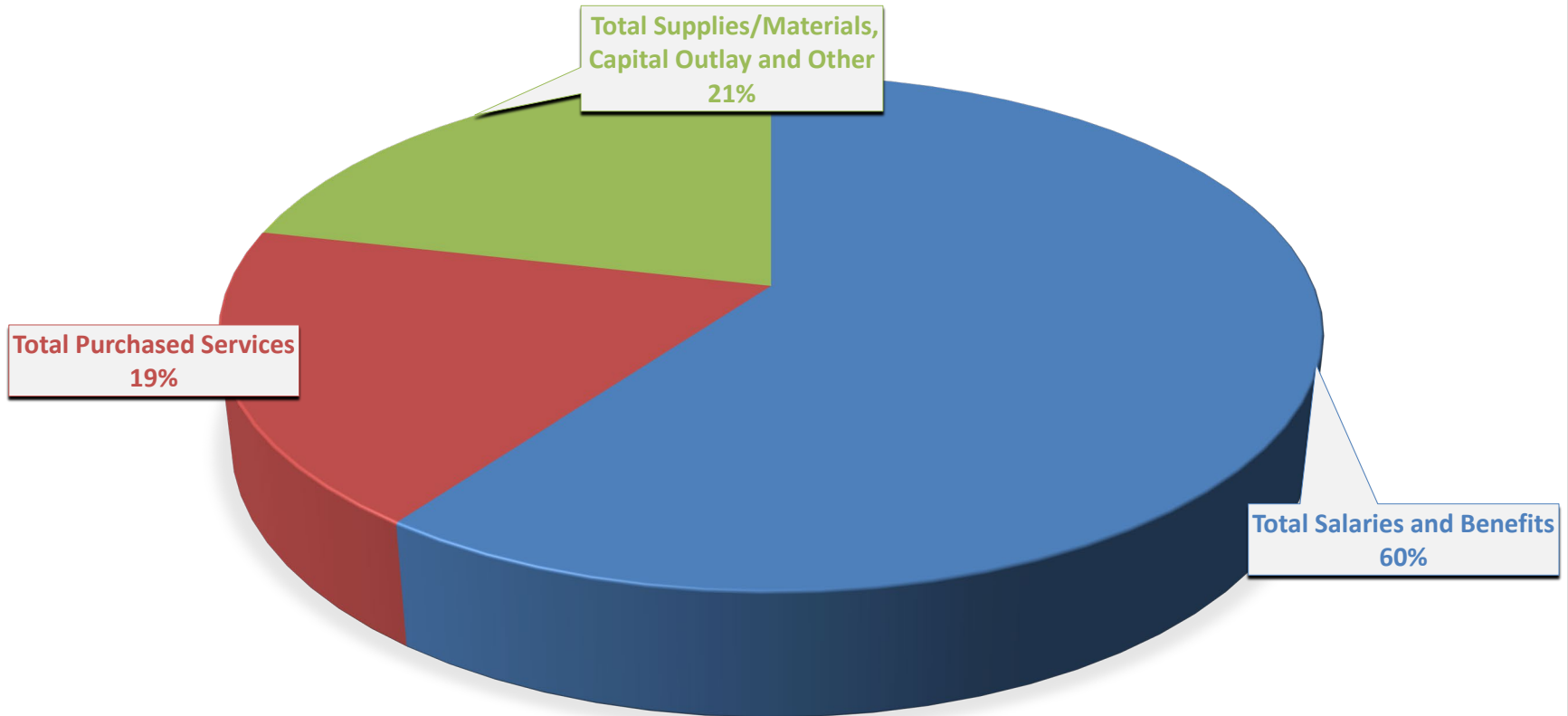
Note 9: Advances Out

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) during 2023 for the renovations project. No such transfers have been made during 2024

PERCENTAGE OF GENERAL FUND SPENDING



DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
For the Month Ending March 31, 2024

| | Budget | Expenditures | Encumbrances | Remaining Balance | Percentage |
|-----------------------------------|-----------------------|-----------------------|----------------------|----------------------|---------------|
| Expenditures | | | | | |
| REGULAR INSTRUCTION | | | | | |
| School Administration | \$9,270,236 | 6,774,660 | | \$2,495,575.73 | 73.08% |
| Teachers | 58,924,009 | 42,452,154 | | 16,471,855 | 72.05% |
| School Counselors | 1,813,496 | 1,302,629 | | 510,867 | 71.83% |
| Library Media Spec | 938,107 | 620,921 | | 317,186 | 66.19% |
| Extra Duty Pay | 815,150 | 488,816 | | 326,334 | 59.97% |
| Supplies/Materials | 1,196,527 | 703,134 | 230,213 | 263,180 | 78.00% |
| REGULAR INSTRUCTION | 72,957,525 | 52,342,314 | 230,213 | 20,384,998 | 72.06% |
| EXCEPTIONAL CHILDREN | | | | | |
| OEC Teachers | 16,684,000 | 11,636,275 | | 5,047,725 | 69.75% |
| Gifted Teachers | 900,551 | 541,490 | 3,325 | 355,736 | 60.50% |
| ELL Program | 3,487,928 | 2,192,674 | 66,590 | 1,228,664 | 64.77% |
| ECIP Program | 2,565,841 | 1,527,506 | | 1,038,335 | 59.53% |
| ECIP Para(s) | 1,183,083 | 798,099 | | 384,984 | 67.46% |
| Psychological Services | 2,397,967 | 1,433,456 | 12,758 | 951,753 | 60.31% |
| Paraprofessionals | 4,277,880 | 3,840,310 | | 437,570 | 89.77% |
| Related Services | 4,406,170 | 2,958,916 | | 1,447,254 | 67.15% |
| PASS Required Services | 12,140,354 | 7,337,521 | | 4,802,833 | 60.44% |
| OEC Central Office | 9,035,850 | 5,918,338 | 2,574,778 | 542,734 | 93.99% |
| EXCEPTIONAL CHILDREN | 57,079,624 | 38,184,585 | 2,657,451 | 16,237,587 | 71.55% |
| SPECIAL PROGRAMS | | | | | |
| Stivers Adjunct Staff | 632,210 | 495,086 | | 137,124 | 78.31% |
| Positive School Climate | 1,193,912 | 547,493 | 6,047 | 640,372 | 46.36% |
| Clericals/Bus Mgrs | 3,951,566 | 2,317,874 | | 1,633,691 | 58.66% |
| Career Tech | 5,461,245 | 3,486,232 | 326,839 | 1,648,173 | 69.82% |
| Special Programs: Athletics | 3,138,779 | 1,706,006 | 903,311 | 529,461 | 83.13% |
| Supplemental Athletic Contract | 1,374,225 | 1,394,581 | | (20,356) | 101.48% |
| SPECIAL PROGRAMS | 15,751,936 | 9,947,274 | 1,236,197 | 4,568,465 | 71.00% |
| CHIEF ACADEMIC | | | | | |
| Curriculum/Teach/Learn/Ed Tech | 7,580,205 | 5,198,295 | 372,413 | 2,009,498 | 73.49% |
| Chief of Schools | 1,872,673 | 1,006,243 | 289,645 | 576,784 | 69.20% |
| Office of Cultural Engagement | 1,462,463 | 835,159 | | 627,304 | 57.11% |
| Grants Mgmt | 82,990 | 86,820 | 782 | (4,612) | 105.56% |
| Academics | 864,318 | 755,268 | 5,216 | 103,834 | 87.99% |
| Accountability | 2,000,996 | 1,604,449 | 82,089 | 314,459 | 84.28% |
| Student Services | 294,886 | 173,602 | 1,245 | 120,039 | 59.29% |
| Student Enrollment Ctr | 4,263,818 | 2,510,355 | 814,923 | 938,539 | 77.99% |
| CHIEF ACADEMIC | 18,422,348 | 12,170,190 | 1,566,312 | 4,685,846 | 74.56% |
| INSTRUCTION and SUPPORT | 164,211,433 | 112,644,364 | 5,690,173 | 45,876,896 | 72.06% |
| BUSINESS OPERATIONS | | | | | |
| Safety/Security | 1,641,612 | 968,504 | 313,103 | 360,005 | 78.07% |
| IT/Erate Support | 15,899,164 | 7,276,905 | 6,789,092 | 1,833,167 | 88.47% |
| Custodial Operations | 2,850,710 | 1,765,196 | 66,978 | 1,018,536 | 64.27% |
| Grounds/Shop | 2,480,085 | 1,766,272 | 77,336 | 636,477 | 74.34% |
| Facilities | 7,545,221 | 4,223,393 | 540,106 | 2,781,722 | 63.13% |
| Environmental Compliance | 592,057 | 301,619 | 156,680 | 133,758 | 77.41% |
| Distribution Center | 1,041,080 | 653,799 | 3,916 | 383,366 | 63.18% |
| Mail Center | 371,044 | 199,818 | 14,556 | 156,669 | 57.78% |
| Transportation | 18,273,444 | 12,173,952 | 4,688,571 | 1,410,921 | 92.28% |
| BUSINESS OPERATIONS | 50,694,417 | 29,329,458 | 12,650,338 | 8,714,621 | 82.81% |
| ADMINISTRATION AND SUPPORT | | | | | |
| Board Service Fund | 119,440 | 100,299 | 9,740 | 9,401 | 92.13% |
| Board Office/Member Pay | 550,224 | 164,603 | 35,159 | 350,462 | 36.31% |
| Superintendent's Office | 1,093,822 | 443,636 | 59,794 | 590,392 | 46.02% |
| Treasurer's Office | 22,341,820 | 17,773,270 | 147,421 | 4,421,129 | 80.21% |
| Public Relations | 757,173 | 529,220 | 55,555 | 172,399 | 77.23% |
| DEA President | 110,998 | 105,642 | | 5,356 | 95.17% |
| Human Resources | 7,150,994 | 3,788,149 | 2,071,609 | 1,291,236 | 81.94% |
| Legal | 1,771,966 | 1,094,158 | 298,291 | 379,517 | 78.58% |
| ADMINISTRATION AND SUPPORT | 33,896,437 | 23,998,978 | 2,677,568 | 7,219,891 | 78.70% |
| FISCAL CHARGES | | | | | |
| Debt, Insurance and Taxes | 11,603,780 | 5,228,934 | 687,364 | 5,687,481 | 50.99% |
| Utilities | 5,156,085 | 2,498,967 | 2,305,228 | 351,890 | 93.18% |
| FISCAL CHARGES | 16,759,865 | 7,727,901 | 2,992,592 | 6,039,371 | 63.97% |
| TOTAL GENERAL FUND | \$ 265,562,152 | \$ 173,700,701 | \$ 24,010,672 | \$ 67,850,780 | 74.45% |

DAYTON PUBLIC SCHOOLS
BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES
ALL DISTRICT FUNDS
YEAR TO DATE ACTUALS - AS OF MARCH 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 | \$192,298,963 | \$173,700,701 | \$148,873,314 | \$24,009,922 | \$124,863,392 |
| DEBT SERVICE FUND | | | | | | | |
| 002 | Bond Retirement | \$16,455,097 | \$14,912,999 | \$10,772,048 | \$20,596,048 | | \$20,596,048 |
| SPECIAL REVENUE FUNDS | | | | | | | |
| 018 | Principals Fund | \$535,156 | \$93,937 | \$107,769 | \$521,323 | \$33,645 | \$487,678 |
| 019 | Other Grant | \$782,468 | \$11,822 | \$11,355 | \$782,935 | \$4,791 | \$778,144 |
| 034 | Classroom Facilities Maintenance | \$4,875,523 | \$654,581 | \$1,495,556 | \$4,034,549 | \$1,178,050 | \$2,856,498 |
| 300 | District Managed Student Activity | \$318,397 | \$388,213 | \$107,833 | \$598,777 | \$85,015 | \$513,762 |
| 401 | Auxiliary Services NPSD | \$910,363 | \$1,755,093 | \$1,440,805 | \$1,224,651 | \$302,368 | \$922,284 |
| 439 | Public School Preschool | (\$68,400) | \$480,781 | \$495,280 | (\$82,899) | \$347,324 | (\$430,223) |
| 451 | Data Communication for Schools | \$5,534 | \$51,936 | | \$57,470 | | \$57,470 |
| 499 | Miscellaneous State Grants | \$98,613 | \$14,950 | \$14,950 | \$98,613 | | \$98,613 |
| 507 | ESSERS | (\$11,696,562) | \$49,963,875 | \$42,541,545 | (\$4,274,232) | \$11,017,611 | (\$15,291,843) |
| 509 | 21ST Century - 21st Century | (\$20,115) | \$441,810 | \$502,142 | (\$80,447) | \$488,142 | (\$568,588) |
| 516 | IDEA Part B Special Education | (\$708,976) | \$3,023,981 | \$2,645,535 | (\$330,530) | \$326,068 | (\$656,598) |
| 524 | Vocation Education CarlDPerkins | (\$59,829) | \$468,127 | \$427,360 | (\$19,062) | \$247,792 | (\$266,854) |
| 536 | Title I School Improvement A | (\$1,382) | \$427,319 | \$414,352 | \$11,585 | \$90 | \$11,495 |
| 551 | Title III Limit English Proficiency | (\$32,667) | \$183,544 | \$185,577 | (\$34,700) | \$14,601 | (\$49,301) |
| 572 | Title I Disadvantaged Children | (\$1,227,745) | \$12,182,416 | \$12,569,427 | (\$1,614,755) | \$1,129,230 | (\$2,743,986) |
| 584 | Drug Free Schools - Title IV | (\$119,256) | \$656,253 | \$551,636 | (\$14,638) | \$77,638 | (\$92,276) |
| 587 | IDEA Preschool Handicapped | (\$3,297) | \$80,318 | \$83,488 | (\$6,467) | | (\$6,467) |
| 590 | Improving Teacher Quality | (\$154,704) | \$527,379 | \$421,688 | (\$49,014) | \$78,769 | (\$127,783) |
| 599 | Miscellaneous Federal Grants | \$406,319 | \$2,284,020 | \$177,878 | \$2,512,462 | \$1,472,344 | \$1,040,117 |
| | Total Special Revenue Funds | (\$6,160,558) | \$73,690,355 | \$64,194,176 | \$3,335,621 | \$16,803,476 | (\$13,467,855) |
| CAPITAL PROJECT | | | | | | | |
| 003 | Permanent Improvement | \$11,036,942 | \$14,197,200 | \$9,727,191 | \$15,506,951 | \$3,054,702 | \$12,452,249 |
| ENTERPRISE FUNDS | | | | | | | |
| 006 | Food Service | \$23,696,383 | \$8,119,084 | \$8,590,349 | \$23,225,119 | \$3,103,882 | \$20,121,237 |
| 009 | Uniform School Supplies | \$20,087 | \$620 | \$1,090 | \$19,616 | | \$19,616 |
| 013 | Welcome Stadium | \$12,534,624 | \$822,693 | \$12,501,476 | \$855,840 | \$642,823 | \$213,017 |
| | Total Enterprise Funds | \$36,251,094 | \$8,942,397 | \$21,092,915 | \$24,100,575 | \$3,746,705 | \$20,353,870 |
| INTERNAL SERVICE | | | | | | | |
| 014 | Internal Services Rotary | \$102,865 | \$4,261 | \$10,000 | \$97,127 | | \$97,127 |
| 021 | Intra District Services | \$3,108 | | | \$3,108 | | \$3,108 |
| 024 | Self Insured Employee Benefits | \$22,409,151 | \$19,777,001 | \$20,360,324 | \$21,825,828 | \$546,771 | \$21,279,056 |
| 027 | Worker's Comp Self Insured | \$13,564,522 | \$521,148 | \$670,589 | \$13,415,081 | \$53,905 | \$13,361,176 |
| | Total Internal Service | \$36,079,647 | \$20,302,410 | \$21,040,914 | \$35,341,143 | \$600,676 | \$34,740,467 |
| TRUST AND AGENCY FUNDS | | | | | | | |
| 022 | District Agency | \$5,775,052 | \$14,059,962 | \$16,249,881 | \$3,585,133 | | \$3,585,133 |
| 200 | Student Managed Activity | \$256,897 | \$90,667 | \$36,393 | \$311,171 | \$53,779 | \$257,392 |
| | Total Trust and Agency Funds | \$6,031,948 | \$14,150,630 | \$16,286,274 | \$3,896,304 | \$53,779 | \$3,842,525 |
| PRIVATE-PURPOSE TRUST FUND | | | | | | | |
| 007 | Special Trust | \$246,464 | | \$8,899 | \$237,565 | \$90 | \$237,475 |
| TOTAL ALL FUNDS | | \$230,215,686 | \$338,494,954 | \$316,823,119 | \$251,887,521 | \$48,269,349 | \$203,618,172 |

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

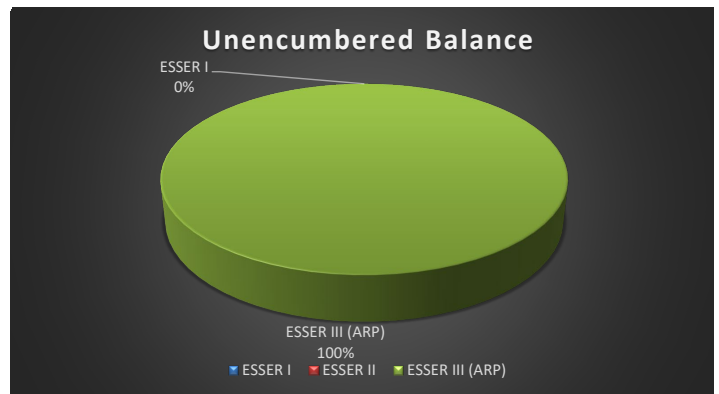
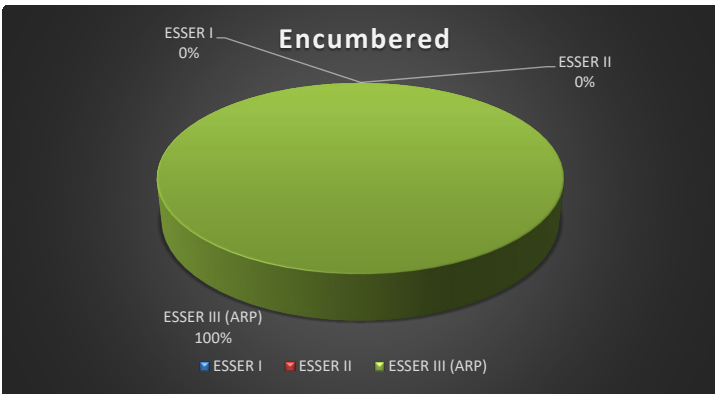
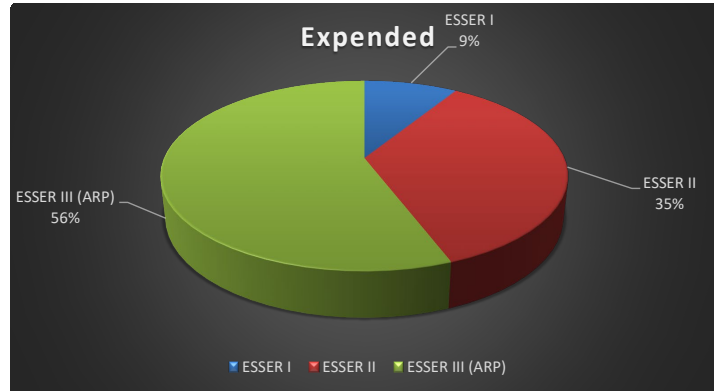
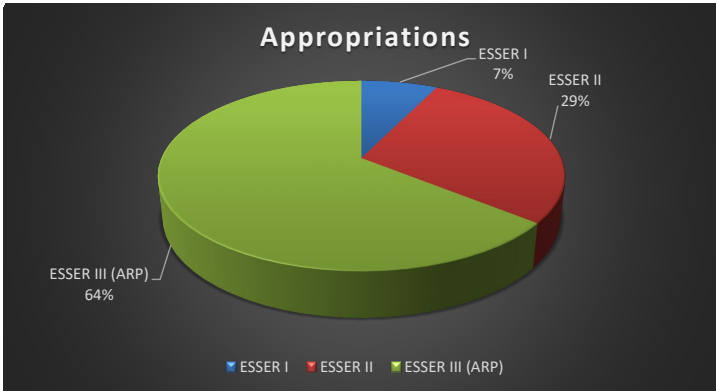
DAYTON PUBLIC SCHOOLS

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

| FUND | DESCRIPTION | Appropriation | Expenditure | Encumbrance | Remaining Budget in FY'2024 | Percent Expended |
|-----------------------------------|-------------------------------------|----------------------|----------------------|---------------------|--------------------------------|---------------------|
| OPERATING FUND | | | | | | |
| 001 | General Fund | \$265,562,152 | \$ 173,700,701 | \$24,009,922 | \$67,851,529 | 74.45% |
| DEBT SERVICE FUND | | | | | | |
| 002 | Bond Retirement | 17,180,050 | 10,772,048 | | 6,408,002 | 62.70% |
| SPECIAL REVENUE FUNDS | | | | | | |
| 018 | Principals Fund | 828,956 | 107,769 | 33,645 | 687,542 | 17.06% |
| 019 | Other Grant | 951,505 | 11,355 | 4,791 | 935,360 | 1.70% |
| 034 | Classroom Facilities Maintenance | 5,013,227 | 1,495,556 | 1,178,050 | 2,339,621 | 53.33% |
| 300 | District Managed Student Activity | 885,442 | 107,833 | 85,015 | 692,595 | 21.78% |
| 401 | Auxiliary Services NPSD | 2,886,710 | 1,440,805 | 302,368 | 1,143,538 | 60.39% |
| 439 | Public School Preschool | 1,383,650 | 495,280 | 347,324 | 541,046 | 60.90% |
| 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 | 42,541,545 | 11,017,611 | 27,021,707 | 66.47% |
| 509 | 21ST Century | 1,333,493 | 502,142 | 488,142 | 343,210 | 74.26% |
| 516 | IDEA PartB Special Education | 8,157,381 | 2,645,535 | 326,068 | 5,185,778 | 36.43% |
| 524 | Vocation Education CarlDPerkins | 1,091,179 | 427,360 | 247,792 | 416,027 | 61.87% |
| 536 | Title I School Improvement A | 2,546,186 | 414,352 | 90 | 2,131,744 | 16.28% |
| 551 | Title III Limit English Proficiency | 813,450 | 185,577 | 14,601 | 613,272 | 24.61% |
| 572 | Title I Disadvantaged Children | 21,051,287 | 12,569,427 | 1,129,230 | 7,352,631 | 65.07% |
| 584 | Drug Free Schools | 3,175,244 | 551,636 | 77,638 | 2,545,970 | 19.82% |
| 587 | IDEA Preschool Handicapped | 128,738 | 83,488 | | 45,250 | 64.85% |
| 590 | Improving Teacher Quality | 2,077,553 | 421,688 | 78,769 | 1,577,096 | 24.09% |
| 599 | Miscellaneous Federal Grants | 2,236,319 | 177,878 | 1,472,344 | 586,097 | 73.79% |
| | Special Revenue Funds | 137,100,938 | 64,194,176 | 16,803,476 | 56,103,286 | 59.08% |
| CAPITAL PROJECTS | | | | | | |
| 003 | Permanent Improvement | 25,086,421 | 9,727,191 | 3,054,702 | 12,304,528 | 50.95% |
| ENTERPRISE FUNDS | | | | | | |
| 006 | Food Service | 16,902,586 | 8,590,349 | 3,103,882 | 5,208,355 | 69.19% |
| 009 | Uniform School Supplies | 37,300 | 1,090 | | 36,210 | 2.92% |
| 013 | Welcome Stadium | 13,995,442 | 12,501,476 | 642,823 | 851,142 | 93.92% |
| | Total Enterprise Funds | 30,935,327 | 21,092,915 | 3,746,705 | 6,095,707 | 80.30% |
| 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 | 20,360,324 | 546,771 | 9,398,304 | 68.99% |
| 027 | Worker's Comp Self Insured | 4,020,180 | 670,589 | 53,905 | 3,295,686 | 18.02% |
| | Total Internal Service | 34,438,687 | 21,040,914 | 600,676 | 12,797,097 | 62.84% |
| TRUST AND AGENCY FUNDS | | | | | | |
| 022 | District Agency | 16,360,000 | 16,249,881 | | 110,119 | 99.33% |
| 200 | Student Managed Activity | 387,380 | 36,393 | 53,779 | 297,207 | 23.28% |
| | Total Trust and Agency Funds | 16,747,380 | 16,286,274 | 53,779 | 407,327 | 97.57% |
| PRIVATE-PURPOSE TRUST FUND | | | | | | |
| 007 | Special Trust | 300,090 | 8,899 | 90 | 291,101 | 3.00% |
| TOTAL ALL FUNDS | | \$527,351,045 | \$316,823,119 | \$48,269,349 | \$162,258,576 | 69.23% |

**DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
March 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 | 63,757,503.07 | 10,947,506.15 | 15,962,702.49 |
| Total | 141,249,133.77 | 114,201,777.43 | 10,947,506.15 | 15,962,702.49 |



Welcome Stadium Construction Activity
As of March 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 |
|--------------------------------------|----------------------|----------------------|-------------------|

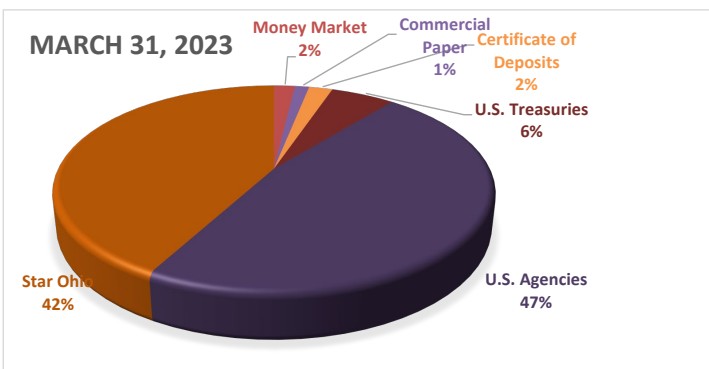
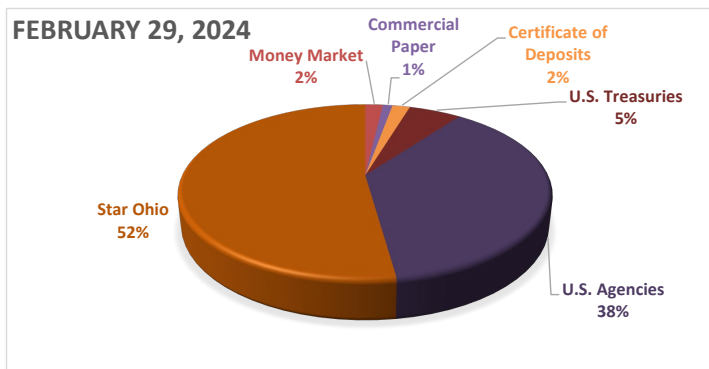
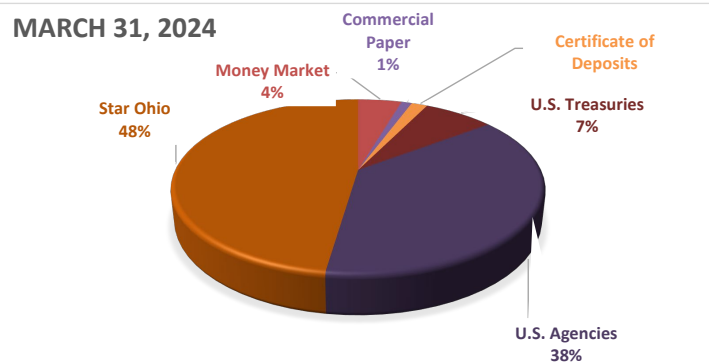
| | | | |
|-----------------|-----------|-----------|--|
| Remaining Funds | \$136,789 | \$433,554 | |
|-----------------|-----------|-----------|--|

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

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

| | <u>March 31, 2024</u> | <u>February 29, 2024</u> | <u>March 31, 2023</u> | <u>Change from Previous Year</u> |
|---|-----------------------|--------------------------|-----------------------|----------------------------------|
| Total Par Value | \$231,343,142.24 | \$209,294,971.57 | \$201,675,592.78 | \$29,667,549.46 |
| Total Adjusted Cost | \$228,847,435.06 | \$208,285,451.03 | \$200,495,696.01 | \$28,351,739.05 |
| Total Market Value | \$225,844,811.93 | \$205,137,487.84 | \$195,480,323.76 | \$30,364,488.17 |
| Weighted Average Yield | 3.70% | 3.71% | 2.79% | 0.914% |
| Fifth Third Bank Yield | 1.08% | 1.07% | 0.90% | 0.180% |
| Star Ohio Yield | 5.46% | 5.49% | 4.87% | 0.590% |
| Meeder Investment Yield | 3.70% | 3.64% | 2.62% | 1.083% |
| Weighted Average Remaining Life (Days) | 207 | 211 | 349 | -141 |
| Interest Earnings Actual - Year to Date | 1,946,459.09 | \$1,363,811.49 | \$1,286,286.54 | \$660,172.55 |

| | <u>March 31, 2024</u> | <u>February 29, 2024</u> | <u>March 31, 2023</u> | <u>Change from Previous Year</u> |
|-------------------------|-------------------------|--------------------------|-------------------------|----------------------------------|
| Investment Holdings | | | | |
| Money Market | \$10,289,808.08 | \$3,785,452.98 | \$3,633,538.29 | \$6,656,269.79 |
| Commercial Paper | \$2,455,063.25 | \$2,060,503.00 | \$2,479,239.00 | (\$24,175.75) |
| Certificate of Deposits | \$3,751,133.28 | \$3,747,254.97 | \$4,081,076.59 | (\$329,943.31) |
| U.S. Treasuries | \$16,636,815.45 | \$11,209,223.65 | \$11,071,487.40 | \$5,565,328.05 |
| U.S. Agencies | \$85,072,657.71 | \$77,192,534.65 | \$92,047,927.99 | (\$6,975,270.28) |
| Star Ohio | \$107,639,334.16 | \$107,142,518.59 | \$82,167,054.49 | \$25,472,279.67 |
| | <u>\$225,844,811.93</u> | <u>\$205,137,487.84</u> | <u>\$195,480,323.76</u> | <u>\$30,364,488.17</u> |



**DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
As Of March 31, 2024**

Bank Balances

| <u>Bank/Purpose</u> | <u>Statement Date</u> | <u>Ending Balance</u> |
|---------------------------------------|-----------------------|-----------------------|
| Operating | | |
| Key Bank | 3/31/2024 | \$27,539,005 |
| Investments | | |
| Star Ohio | 3/31/2024 | \$107,639,334 |
| Fifth Third Securities | 3/31/2024 | \$75,174,968 |
| US Bank | 3/31/2024 | \$46,033,133 |
| Total Investments | | \$228,847,435 |
| Total Bank Balance | | \$256,386,440 |
| Bank to book reconciling items | | |
| Deposits in Transit | | |
| Key Bank Outstanding Checks | | (\$1,777,609) |
| Reconciled Bank Balance | | \$254,608,832 |
| Cash Balance Per Book | | \$251,887,521 |
| Book to bank reconciling items | | |
| Interest | | 562,421.11 |
| Gain on Investment | | 11,557.05 |
| Investment Fees | | (2,220.62) |
| P-card | | (\$220,121) |
| Misc Adjustments | | \$6,645 |
| Liability Adjustments | | \$2,363,029 |
| Reconciled Book Balance | | \$254,608,832 |