



Monthly Financial Reports

April 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

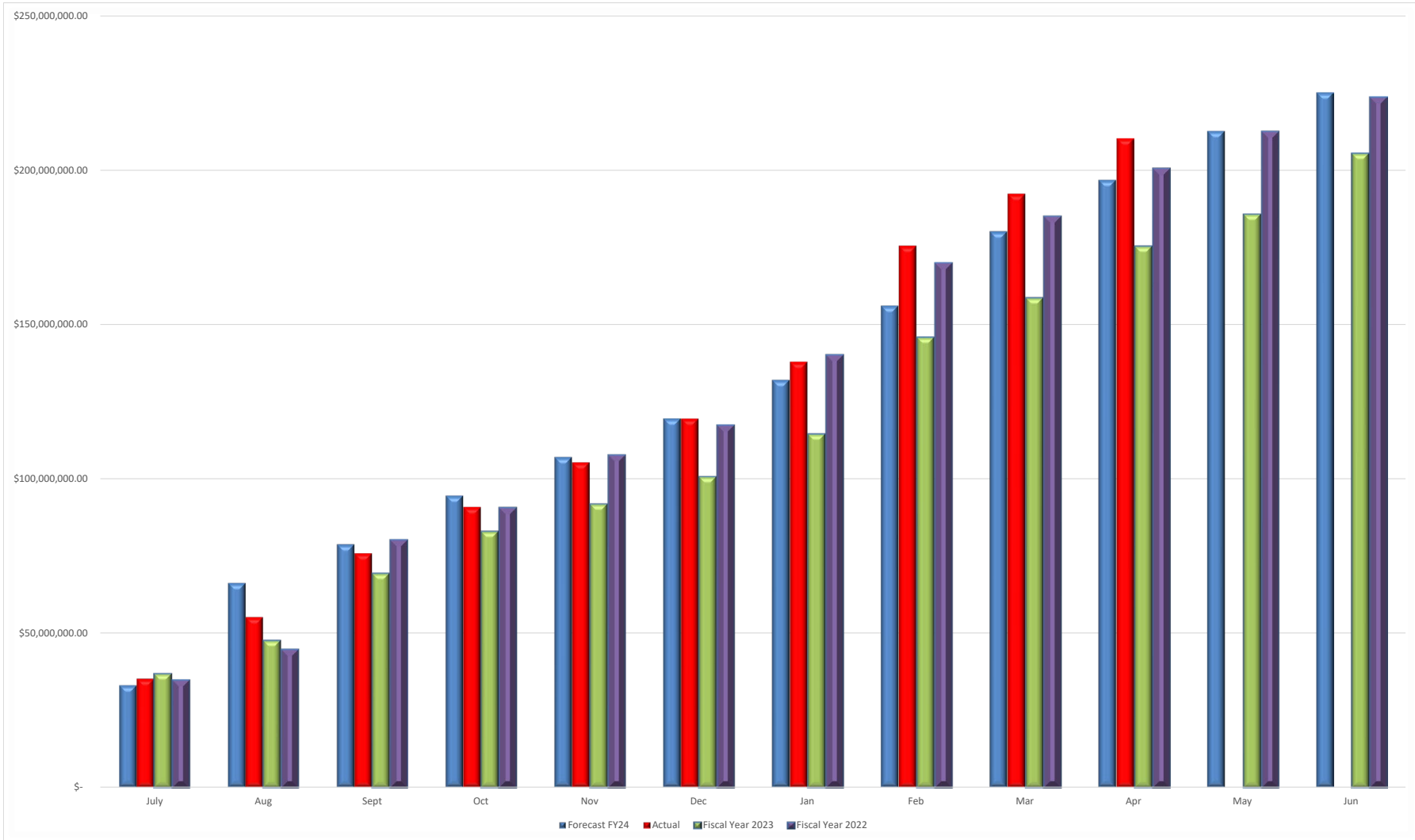
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR APRIL-2024**

Revenues

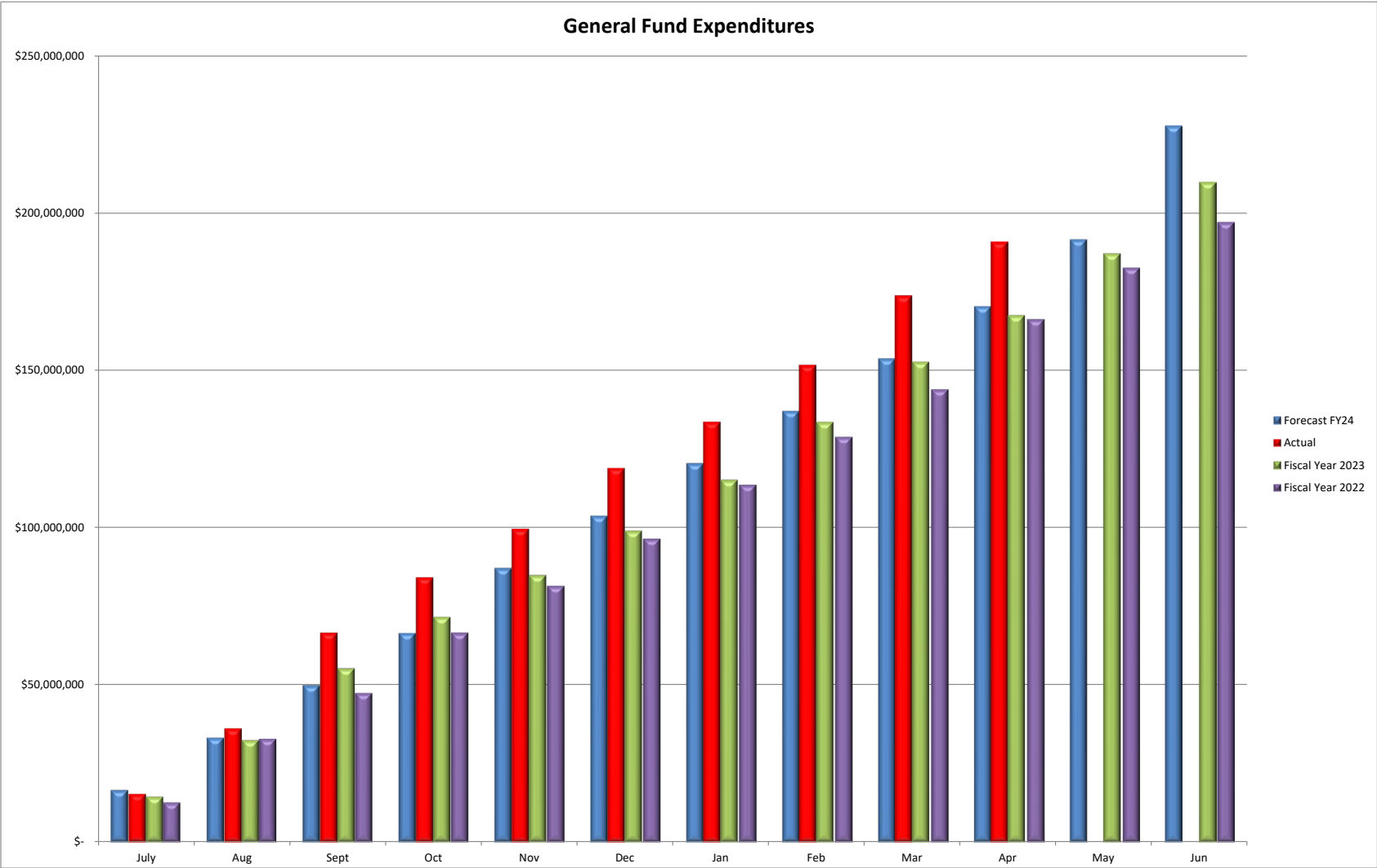
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	33,100,994	66,201,987	78,681,444	94,498,373	106,977,830	119,457,286	131,936,742	155,985,659	180,032,723	196,713,233	212,530,163	225,009,619
Actual	35,347,220	55,308,725	75,971,244	90,937,490	105,398,526	119,560,603	137,927,706	175,472,658	192,298,963	210,177,674		
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 APRIL-2024**

Expenditures

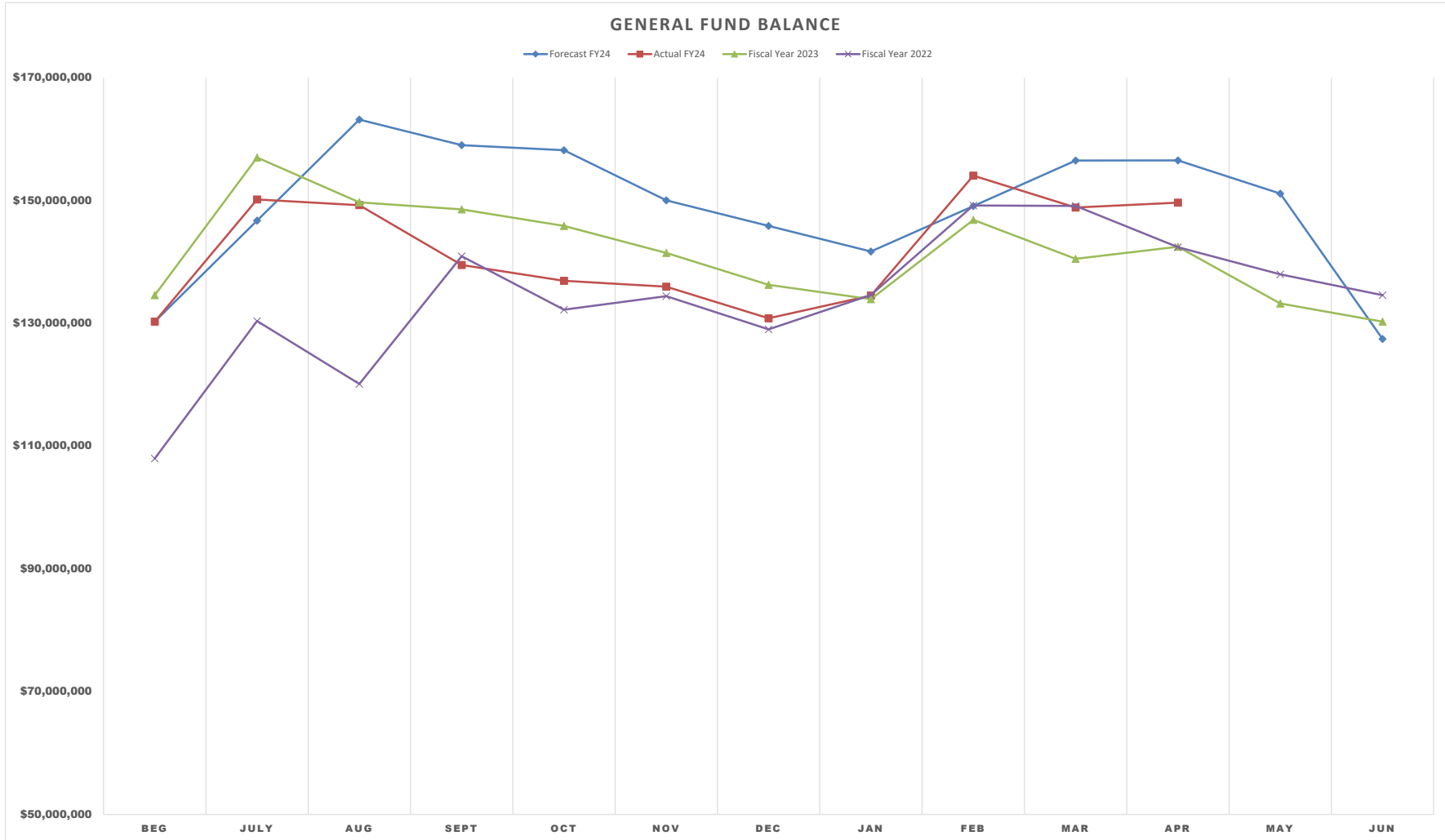
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	16,644,060	33,288,121	49,932,181	66,576,241	87,220,856	103,864,916	120,508,976	137,153,037	153,797,097	170,441,157	191,676,821	227,820,117
Actual	15,433,813	36,338,656	66,747,299	84,289,442	99,696,512	119,009,064	133,672,091	151,683,615	173,700,701	190,798,438	239,970,323	278,485,431
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 APRIL-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	149,654,289		
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 April 2023 to April 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)	59,148,893	60,112,962	964,069	
Tangible Personal Property Tax	9,463,333	10,500,802	1,037,469	
Payments in Lieu of Taxes	1,676,809	2,457,994	781,185	
Total Property Taxes	\$70,289,035	\$73,071,758	\$2,782,723	(1)
State Funding				
Unrestricted Grants-in-Aid	91,318,276	100,610,518	9,292,242	
Restricted Grants-in-Aid	8,512,840	16,041,507	7,528,667	
Total State Funding	\$99,831,116	\$116,652,025	\$16,820,909	(2)
Other Financing Sources				
Advances In	6,325	11,913,365	11,907,040	(3)
Other Revenues	5,246,777	8,540,525	3,293,748	(4)
	\$5,253,103	\$20,453,891	\$15,200,788	
TOTAL REVENUE	\$175,373,254	\$210,177,674	\$34,804,421	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	84,232,894	84,159,658	(73,236)	
Employees' Retirement/Insurance Benefits	31,388,883	30,803,110	(585,773)	
Total Salaries and Benefits	115,621,776	114,962,768	(659,009)	(5)
Purchased Services				
Lease Payments	412,150	468,065	55,915	
Voucher Schools/Tuition Adjustments	42,467	286,308	243,841	
Purchased Services - Other	29,830,960	35,346,711	5,515,751	(6)
Total Purchased Services	30,285,577	36,101,084	5,815,507	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	7,413,806	11,264,928	3,851,122	(7)
Capital Outlay	2,704,956	7,099,985	4,395,029	(8)
Advances Out		13,235,029	13,235,029	(9)
Other Objects	11,448,437	8,134,643	(3,313,794)	(10)
Total Supplies/Materials, Capital Outlay and Other	\$21,567,199	\$39,734,586	\$18,167,387	
TOTAL EXPENDITURES	\$167,474,552	\$190,798,438	\$23,323,885	
Excess of Rev Over (Under) Exp	7,898,703	19,379,236	11,480,533	
Ending Cash Balance	\$142,486,284	\$149,654,288	\$7,168,004	
Outstanding Encumbrance	14,858,098	21,775,176	6,917,078	
Unreserved Cash Balance	\$127,628,186	\$127,879,112	\$250,926	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS
For the Month Ending April 30, 2024

Note 1: Total Property Taxes

Total Property Tax increased by \$2.8M due to the increased revenue from property taxes as a result of increased valuations and additional TIF monies.

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

Unrestricted Grants-in-Aid increased by \$9.3M as base cost, targeted assistance, special education, preschool special education and transportation state support in state foundation has seen significant increase.

Restricted Grants-in-Aid increased by \$7.5M 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 \$3.2M due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits decreased by \$659K due to some salaries being paid out of the ESSER fund.

Note 6: Purchased Services - Other

Purchased services increased by 5.5M primarily due to increased expenses paid directly out of the foundation program during and increase in payments made to Cincinnati Bell during FY'2024.

Note 7: Supplies and Materials

Supplies and Materials increased by \$3.8M due to the District buying more new textbooks and teaching materials during FY'24.

Note 8: Capital Outlay

Capital Outlay increased by \$4.4M due to purchase of new school buses, HVAC and cameras on existing buses.

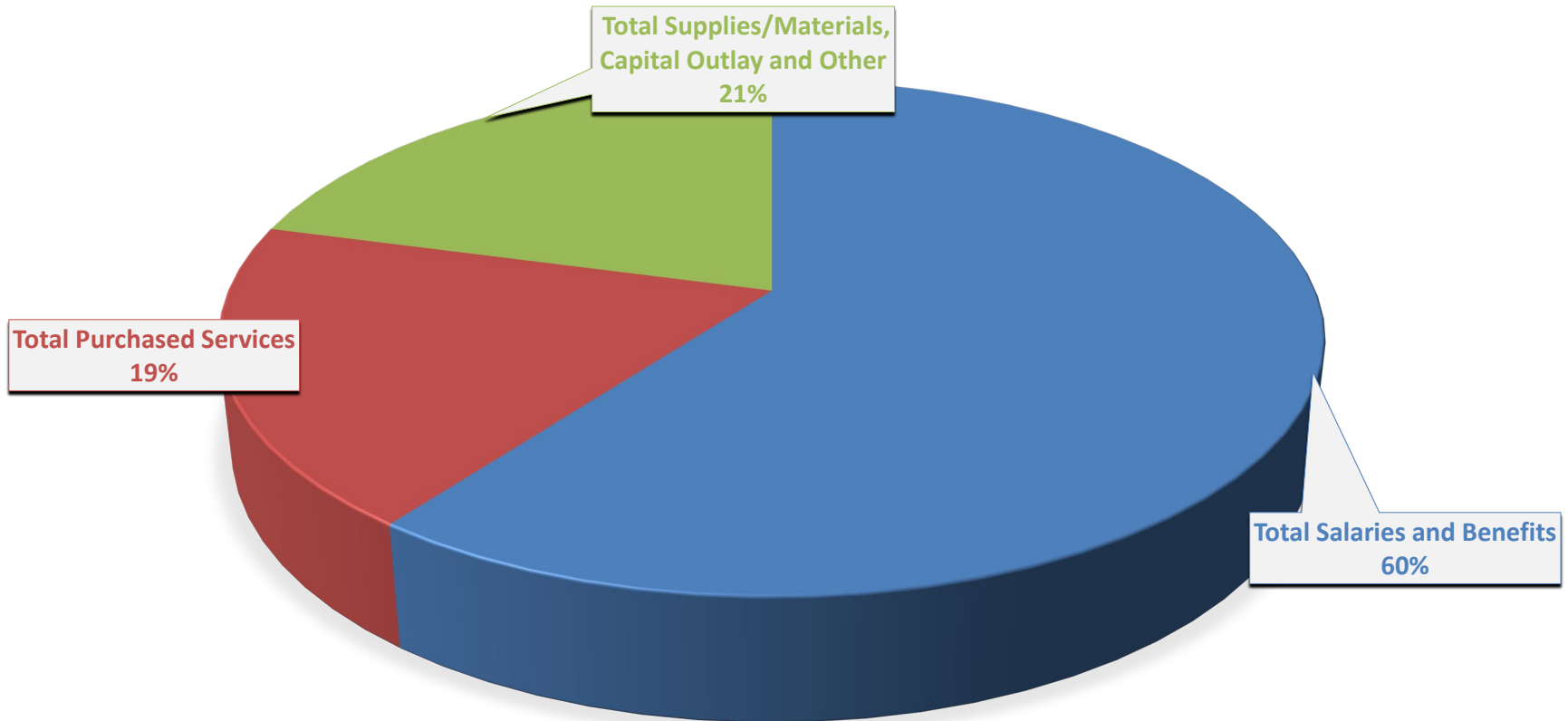
Note 9: Advances Out

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 \$3.3M 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 April 30, 2024

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$9,270,236	7,468,264		\$1,801,972.03	80.56%
Teachers	58,924,009	46,733,960		12,190,049	79.31%
School Counselors	1,813,496	1,424,915		388,581	78.57%
Library Media Spec	938,107	681,582		256,525	72.66%
Extra Duty Pay	815,150	488,816		326,334	59.97%
Supplies/Materials	1,196,527	765,567	217,684	213,275	82.18%
REGULAR INSTRUCTION	72,957,525	57,563,104	217,684	15,176,737	79.20%
EXCEPTIONAL CHILDREN					
OEC Teachers	16,684,000	12,814,474		3,869,526	76.81%
Gifted Teachers	900,551	594,971	3,325	302,255	66.44%
ELL Program	3,487,928	2,416,646	54,867	1,016,415	70.86%
ECIP Program	2,565,841	1,695,876		869,965	66.09%
ECIP Para(s)	1,183,083	911,713		271,370	77.06%
Psychological Services	2,397,967	1,593,694	8,048	796,225	66.80%
Paraprofessionals	4,277,880	4,289,029		(11,149)	100.26%
Related Services	4,406,170	3,255,617		1,150,553	73.89%
PASS Required Services	12,140,354	8,418,206		3,722,148	69.34%
OEC Central Office	9,035,850	6,564,226	2,101,353	370,272	95.90%
EXCEPTIONAL CHILDREN	57,079,624	42,554,452	2,167,592	12,357,580	78.35%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	632,210	552,140		80,070	87.33%
Positive School Climate	1,193,912	593,639	6,047	594,226	50.23%
Clericals/Bus Mgrs	3,951,566	2,648,517		1,303,049	67.02%
Health Services	13,000			13,000	
Career Tech	5,461,245	3,865,854	405,178	1,190,213	78.21%
Special Programs: Athletics	3,138,779	1,835,342	832,855	470,581	85.01%
Supplemental Athletic Contract	1,374,225	1,410,983		(36,758)	102.67%
SPECIAL PROGRAMS	15,764,936	10,906,476	1,244,081	3,614,380	77.07%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,580,205	5,466,481	210,154	1,903,570	74.89%
Chief of Schools	1,872,673	1,100,561	260,486	511,626	72.68%
Office of Cultural Engagement	1,462,463	930,181		532,283	63.60%
Grants Mgmt	82,990	93,682	742	(11,434)	113.78%
Academics	864,318	835,003	6,148	23,166	97.32%
Accountability	2,000,996	1,672,242	44,740	284,014	85.81%
Student Services	294,886	189,800	1,245	103,841	64.79%
Student Enrollment Ctr	4,263,818	2,881,983	580,630	801,204	81.21%
CHIEF ACADEMIC	18,422,348	13,169,932	1,104,147	4,148,270	77.48%
INSTRUCTION and SUPPORT					
	164,224,433	124,193,962	4,733,504	35,296,966	78.51%
BUSINESS OPERATIONS					
Safety/Security	1,641,612	1,014,193	290,771	336,648	79.49%
IT/Erate Support	15,899,164	7,810,478	7,230,054	858,633	94.60%
Custodial Operations	2,950,710	1,827,162	77,222	1,046,326	64.54%
Grounds/Shop	2,480,085	1,879,959	73,437	526,689	78.76%
Facilities	7,445,221	4,629,463	624,779	2,190,978	70.57%
Environmental Compliance	592,057	376,349	123,291	92,416	84.39%
Distribution Center	1,041,080	724,972	2,655	313,454	69.89%
Mail Center	371,044	207,834	19,451	143,759	61.26%
Transportation	18,273,444	13,712,852	3,595,187	965,405	94.72%
BUSINESS OPERATIONS	50,694,417	32,183,262	12,036,847	6,474,308	87.23%
ADMINISTRATION AND SUPPORT					
Board Service Fund	121,049	112,500	8,533	16	99.99%
Board Office/Member Pay	548,614	184,919	34,715	328,981	40.03%
Superintendent's Office	1,093,822	476,187	168,884	448,751	58.97%
Treasurer's Office	22,328,820	17,987,429	129,174	4,212,218	81.14%
Public Relations	757,173	585,007	55,220	116,947	84.55%
DEA President	110,998	120,845		(9,847)	108.87%
Human Resources	7,150,994	4,240,465	1,809,595	1,100,934	84.60%
Legal	1,771,966	1,217,069	177,243	377,653	78.69%
ADMINISTRATION AND SUPPORT	33,883,437	24,924,421	2,383,365	6,575,651	80.59%
FISCAL CHARGES					
Debt, Insurance and Taxes	11,603,780	6,651,678	662,378	4,289,724	63.03%
Utilities	5,156,085	2,845,114	1,959,081	351,890	93.18%
FISCAL CHARGES	16,759,865	9,496,792	2,621,459	4,641,614	72.31%
TOTAL GENERAL FUND	\$ 265,562,152	\$ 190,798,438	\$ 21,775,176	\$ 52,988,539	80.05%

DAYTON PUBLIC SCHOOLS
BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES
ALL DISTRICT FUNDS
YEAR TO DATE ACTUALS - AS OF APRIL 30, 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	\$210,177,674	\$190,798,438	\$149,654,288	\$21,775,176	\$127,879,112
DEBT SERVICE FUND							
002	Bond Retirement	\$16,455,097	\$16,047,246	\$12,891,583	\$19,610,760		\$19,610,760
SPECIAL REVENUE FUNDS							
018	Principals Fund	\$535,156	\$112,967	\$127,313	\$520,809	\$32,718	\$488,091
019	Other Grant	\$782,468	\$16,822	\$11,775	\$787,515	\$7,452	\$780,063
034	Classroom Facilities Maintenance	\$4,875,523	\$725,094	\$1,619,189	\$3,981,428	\$1,163,604	\$2,817,824
300	District Managed Student Activity	\$318,397	\$402,430	\$156,103	\$564,724	\$75,474	\$489,250
401	Auxiliary Services NPSD	\$910,363	\$1,758,841	\$1,567,138	\$1,102,066	\$318,175	\$783,891
439	Public School Preschool	(\$68,400)	\$563,680	\$660,333	(\$165,053)	\$285,975	(\$451,028)
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)	\$54,238,106	\$49,121,163	(\$6,579,618)	\$11,126,675	(\$17,706,293)
509	21ST Century - 21st Century	(\$20,115)	\$522,256	\$563,341	(\$61,200)	\$438,768	(\$499,968)
516	IDEA Part B Special Education	(\$708,976)	\$3,353,130	\$3,291,791	(\$647,637)	\$152,360	(\$799,997)
524	Vocation Education CarlDPerkins	(\$59,829)	\$487,189	\$473,616	(\$46,256)	\$282,105	(\$328,360)
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)	\$218,244	\$211,796	(\$26,219)	\$62,262	(\$88,481)
572	Title I Disadvantaged Children	(\$1,227,745)	\$13,798,379	\$13,096,074	(\$525,440)	\$1,518,584	(\$2,044,024)
584	Drug Free Schools - Title IV	(\$119,256)	\$669,673	\$580,453	(\$30,036)	\$269,869	(\$299,905)
587	IDEA Preschool Handicapped	(\$3,297)	\$86,785	\$83,488			
590	Improving Teacher Quality	(\$154,704)	\$572,709	\$484,537	(\$66,532)	\$247,709	(\$314,241)
599	Miscellaneous Federal Grants	\$406,319	\$2,284,020	\$177,878	\$2,512,462	\$1,468,033	\$1,044,429
	Total Special Revenue Funds	(\$6,160,558)	\$80,304,529	\$72,655,290	\$1,488,681	\$17,449,854	(\$15,961,172)
CAPITAL PROJECT							
003	Permanent Improvement	\$11,036,942	\$17,085,799	\$9,768,033	\$18,354,708	\$9,856,093	\$8,498,615
ENTERPRISE FUNDS							
006	Food Service	\$23,696,383	\$10,499,181	\$9,498,027	\$24,697,537	\$2,589,419	\$22,108,118
009	Uniform School Supplies	\$20,087	\$620	\$3,200	\$17,507		\$17,507
013	Welcome Stadium	\$12,534,624	\$837,916	\$12,591,747	\$780,793	\$660,637	\$120,156
	Total Enterprise Funds	\$36,251,094	\$11,337,717	\$22,092,974	\$25,495,837	\$3,250,056	\$22,245,780
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	\$22,087,364	\$22,179,597	\$22,316,919	\$403,513	\$21,913,406
027	Worker's Comp Self Insured	\$13,564,522	\$573,305	\$789,576	\$13,348,251	\$52,655	\$13,295,596
	Total Internal Service	\$36,079,647	\$22,664,930	\$22,979,173	\$35,765,404	\$456,168	\$35,309,236
TRUST AND AGENCY FUNDS							
022	District Agency	\$5,775,052	\$15,518,687	\$16,249,881	\$5,043,858		\$5,043,858
200	Student Managed Activity	\$256,897	\$105,032	\$55,540	\$306,389	\$46,786	\$259,603
	Total Trust and Agency Funds	\$6,031,948	\$15,623,719	\$16,305,421	\$5,350,246	\$46,786	\$5,303,461
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	\$246,464		\$8,899	\$237,565	\$90	\$237,475
TOTAL ALL FUNDS		\$230,215,686	\$373,241,614	\$347,499,811	\$255,957,489	\$52,834,222	\$203,123,267

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

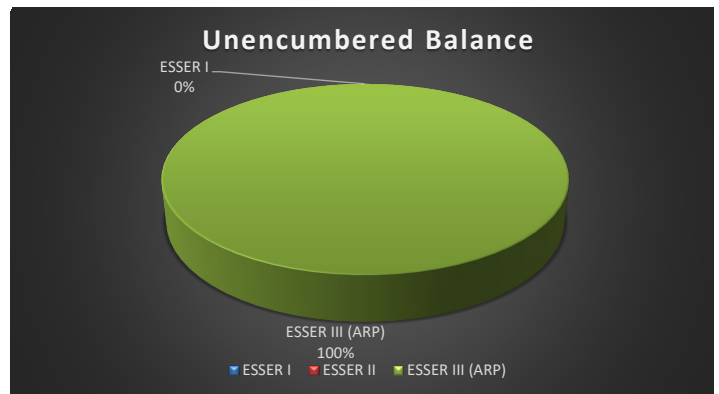
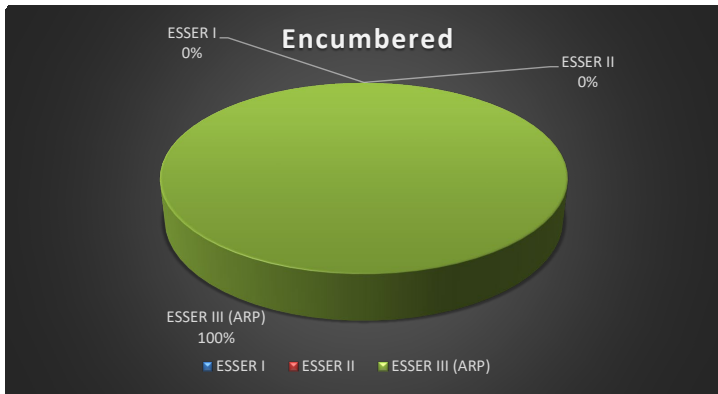
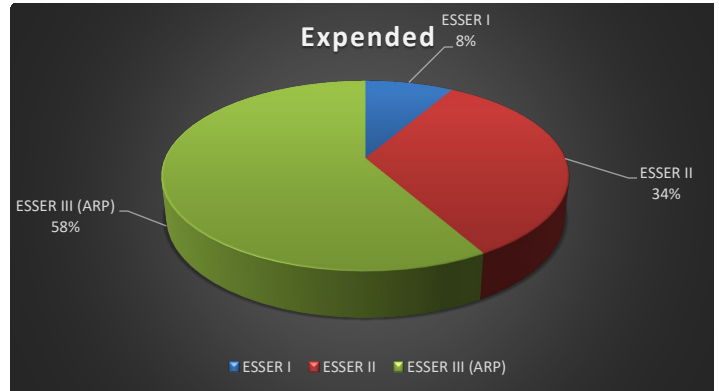
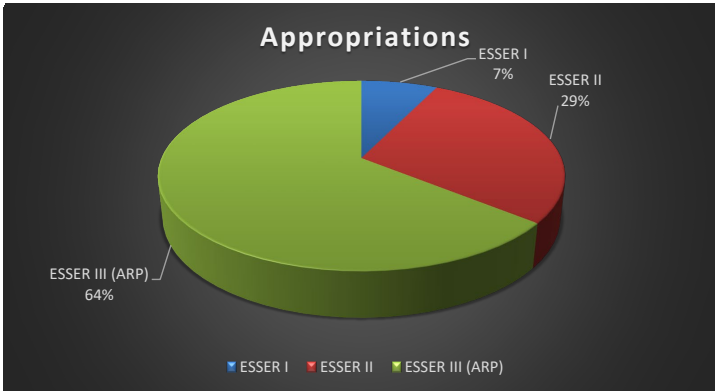
DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
For the Month Ending April 30, 2024

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY'2024	Percent Expended
OPERATING FUND						
001	General Fund	\$265,562,152	\$ 190,798,438	\$21,763,599	\$53,000,116	80.04%
DEBT SERVICE FUND						
002	Bond Retirement	17,180,050	12,891,583		4,288,467	75.04%
SPECIAL REVENUE FUNDS						
018	Principals Fund	827,235	127,313	32,718	667,203	19.35%
019	Other Grant	951,505	11,775	7,452	932,278	2.02%
034	Classroom Facilities Maintenance	5,013,227	1,619,189	1,163,604	2,230,434	55.51%
300	District Managed Student Activity	885,442	156,103	75,474	653,865	26.15%
401	Auxiliary Services NPSD	2,886,710	1,567,307	318,175	1,001,228	65.32%
439	Public School Preschool	1,383,650	660,333	285,975	437,342	68.39%
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	49,121,163	11,126,675	20,333,025	74.77%
509	21ST Century	1,333,493	563,341	438,768	331,384	75.15%
516	IDEA PartB Special Education	8,157,381	3,291,791	152,360	4,713,230	42.22%
524	Vocation Education CarlDPerkins	1,091,179	473,616	282,105	335,459	69.26%
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	211,796	62,262	539,392	33.69%
572	Title I Disadvantaged Children	21,051,287	13,096,074	1,518,584	6,436,629	69.42%
584	Drug Free Schools	3,175,244	580,453	269,869	2,324,922	26.78%
587	IDEA Preschool Handicapped	128,738	83,488		45,250	64.85%
590	Improving Teacher Quality	2,077,553	484,537	247,709	1,345,308	35.25%
599	Miscellaneous Federal Grants	2,236,319	177,878	1,468,033	590,408	73.60%
	Special Revenue Funds	137,099,217	72,655,460	17,449,854	46,993,904	65.72%
CAPITAL PROJECTS						
003	Permanent Improvement	25,086,421	9,768,033	9,856,093	5,462,295	78.23%
ENTERPRISE FUNDS						
006	Food Service	16,902,586	9,498,027	2,589,134	4,815,424	71.51%
009	Uniform School Supplies	37,300	3,200		34,100	8.58%
013	Welcome Stadium	13,995,442	12,591,747	660,637	743,058	94.69%
	Total Enterprise Funds	30,935,327	22,092,974	3,249,771	5,592,582	81.92%
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	22,179,597	403,513	7,722,290	74.52%
027	Worker's Comp Self Insured	4,020,180	789,576	52,655	3,177,949	20.95%
	Total Internal Service	34,438,687	22,979,173	456,168	11,003,346	68.05%
TRUST AND AGENCY FUNDS						
022	District Agency	16,360,000	16,249,881		110,119	99.33%
200	Student Managed Activity	389,101	55,540	46,786	286,775	26.30%
	Total Trust and Agency Funds	16,749,101	16,305,421	46,786	396,894	97.63%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	300,090	8,899	90	291,101	3.00%
TOTAL ALL FUNDS		\$527,351,045	\$347,499,981	\$52,822,359	\$127,028,704	75.91%

DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
April 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	70,336,663.81	11,037,532.35	9,293,515.55
Total	141,249,133.77	120,780,938.17	11,037,532.35	9,293,515.55



Welcome Stadium Construction Activity
As of April 30, 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

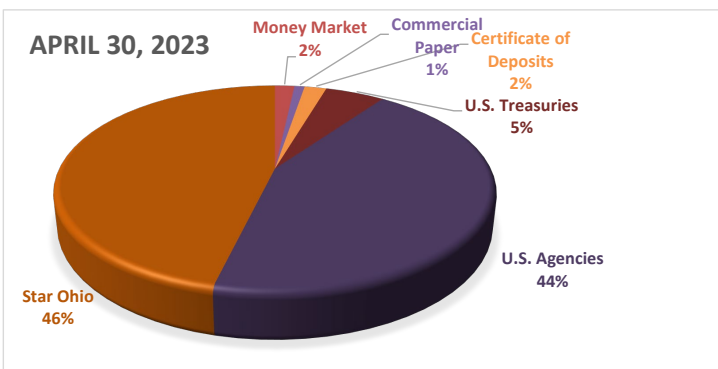
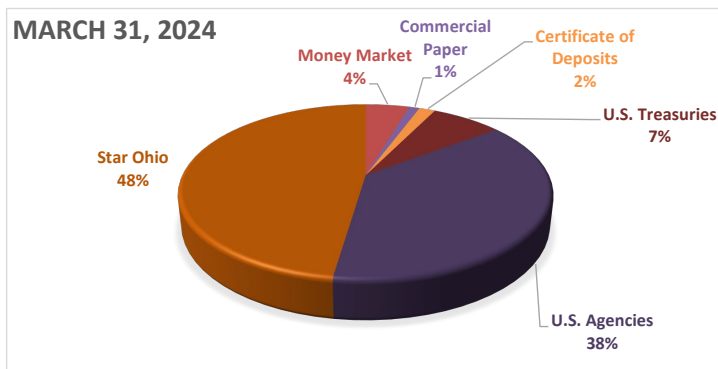
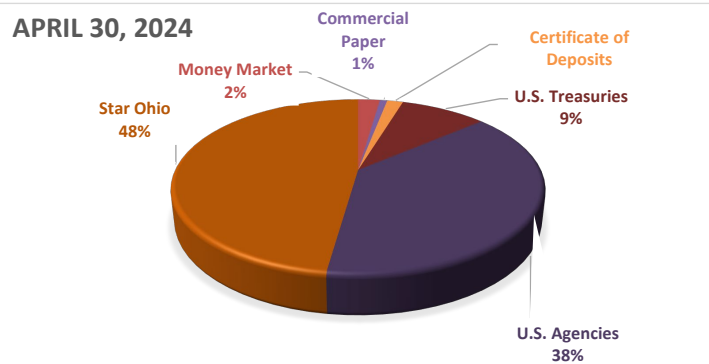
ARP ESSER Amount Allocated	9,250,000.00	9,250,000.00	0.00
Total Money Budgeted for Welcome Stadium	\$34,267,787.24	\$34,267,787.24	\$0.00

	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

	April 30, 2024	March 31, 2024	April 30, 2023	Change from Previous Year
Total Par Value	\$232,204,168.92	\$231,343,142.24	\$217,090,459.13	\$15,113,709.79
Total Adjusted Cost	\$229,617,384.63	\$228,847,435.06	\$215,924,366.69	\$13,693,017.94
Total Market Value	\$226,507,380.23	\$225,844,811.93	\$210,934,954.47	\$15,572,425.76
Weighted Average Yield	3.67%	3.70%	3.01%	0.662%
Fifth Third Bank Yield	1.13%	1.08%	0.88%	0.248%
Star Ohio Yield	5.46%	5.46%	5.04%	0.420%
Meeder Investment Yield	3.46%	3.70%	2.61%	0.851%
Weighted Average Remaining Life (Days)	212	207	310	-98
Interest Earnings Actual - Year to Date	2,663,042.59	\$1,945,459.09	\$1,742,455.47	\$920,587.12

	April 30, 2024	March 31, 2024	April 30, 2023	Change from Previous Year
Investment Holdings				
Money Market	\$5,148,061.37	\$10,289,808.08	\$3,676,489.04	\$1,471,572.33
Commercial Paper	\$1,738,129.75	\$2,455,063.25	\$1,887,747.00	(\$149,617.25)
Certificate of Deposits	\$3,760,464.25	\$3,751,133.28	\$4,094,536.49	(\$334,072.24)
U.S. Treasuries	\$20,433,158.50	\$16,636,815.45	\$11,078,707.60	\$9,354,450.90
U.S. Agencies	\$87,305,458.81	\$85,072,657.71	\$92,683,504.25	(\$5,378,045.44)
Star Ohio	\$108,122,107.55	\$107,639,334.16	\$97,513,970.09	\$10,608,137.46
	\$226,507,380.23	\$225,844,811.93	\$210,934,954.47	\$15,572,425.76



**DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
As Of April 30, 2024**

Bank Balances

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	4/30/2024	\$29,941,838
Investments		
Star Ohio	4/30/2024	\$108,122,108
Fifth Third Securities	4/30/2024	\$75,280,702
US Bank	4/30/2024	\$46,214,575
Total Investments		<u>\$229,617,385</u>
Total Bank Balance		<u>\$259,559,222</u>
Bank to book reconciling items		
Deposits in Transit		
Key Bank Outstanding Checks		<u>(\$1,885,217)</u>
Reconciled Bank Balance		<u>\$257,674,005</u>
Cash Balance Per Book		\$255,957,489
Book to bank reconciling items		
Interest		758,924.14
Gain on Investment		25,680.86
Investment Fees		(2,314.79)
P-card		(\$91,751)
Misc Adjustments		\$19,030
Liability Adjustments		\$1,006,948
Reconciled Book Balance		<u>\$257,674,005</u>