



Monthly Financial Reports

May 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

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DAYTON PUBLIC SCHOOLS

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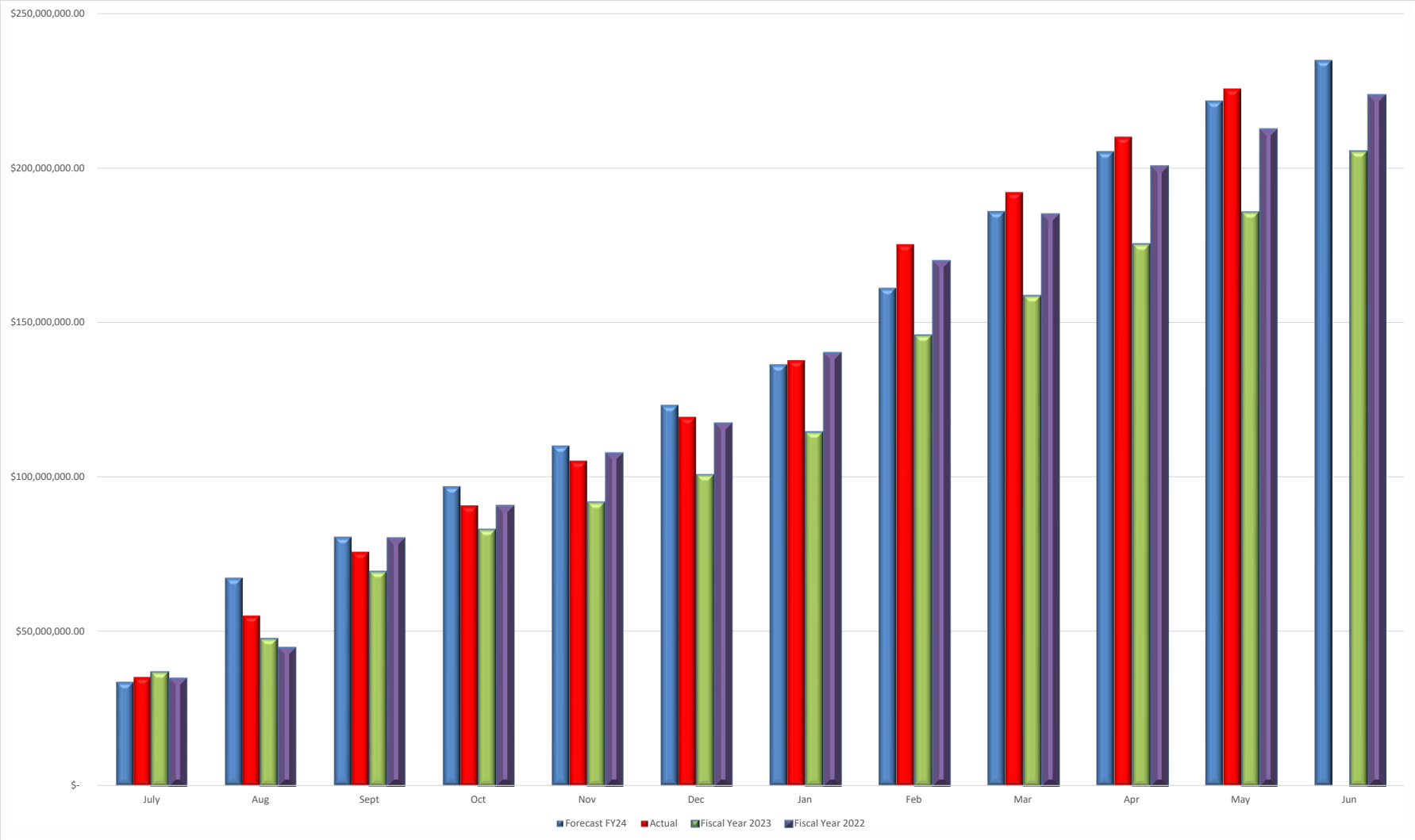
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR MAY-2024**

Revenues

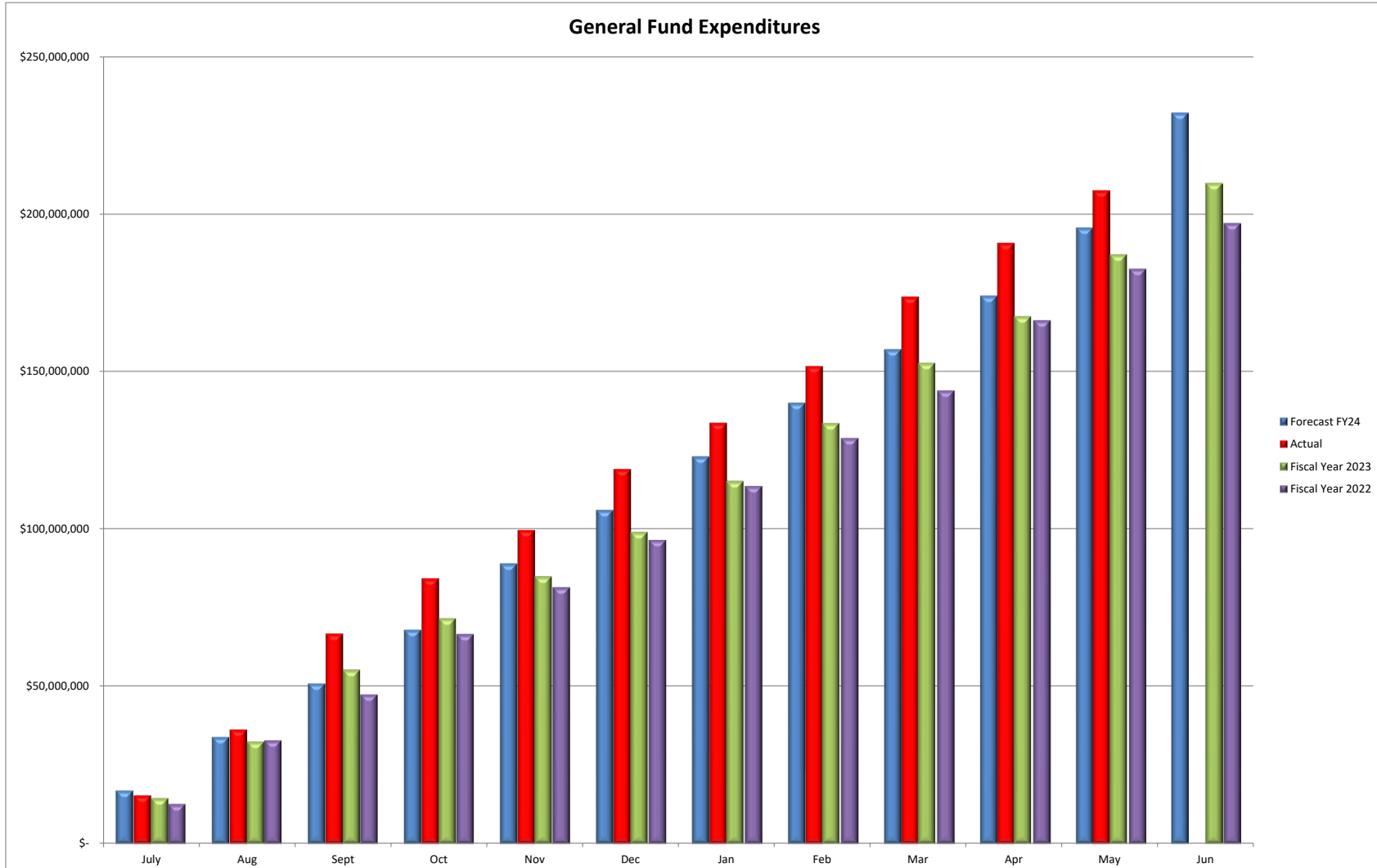
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	33,762,732	67,525,464	80,666,659	97,055,973	110,197,168	123,338,363	136,479,558	161,190,212	185,899,015	205,279,341	221,668,655	234,809,850
Actual	35,347,220	55,308,725	75,971,244	90,937,490	105,398,526	119,560,603	137,927,706	175,472,658	192,298,963	210,177,674	225,812,929	
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 MAY-2024**

Expenditures

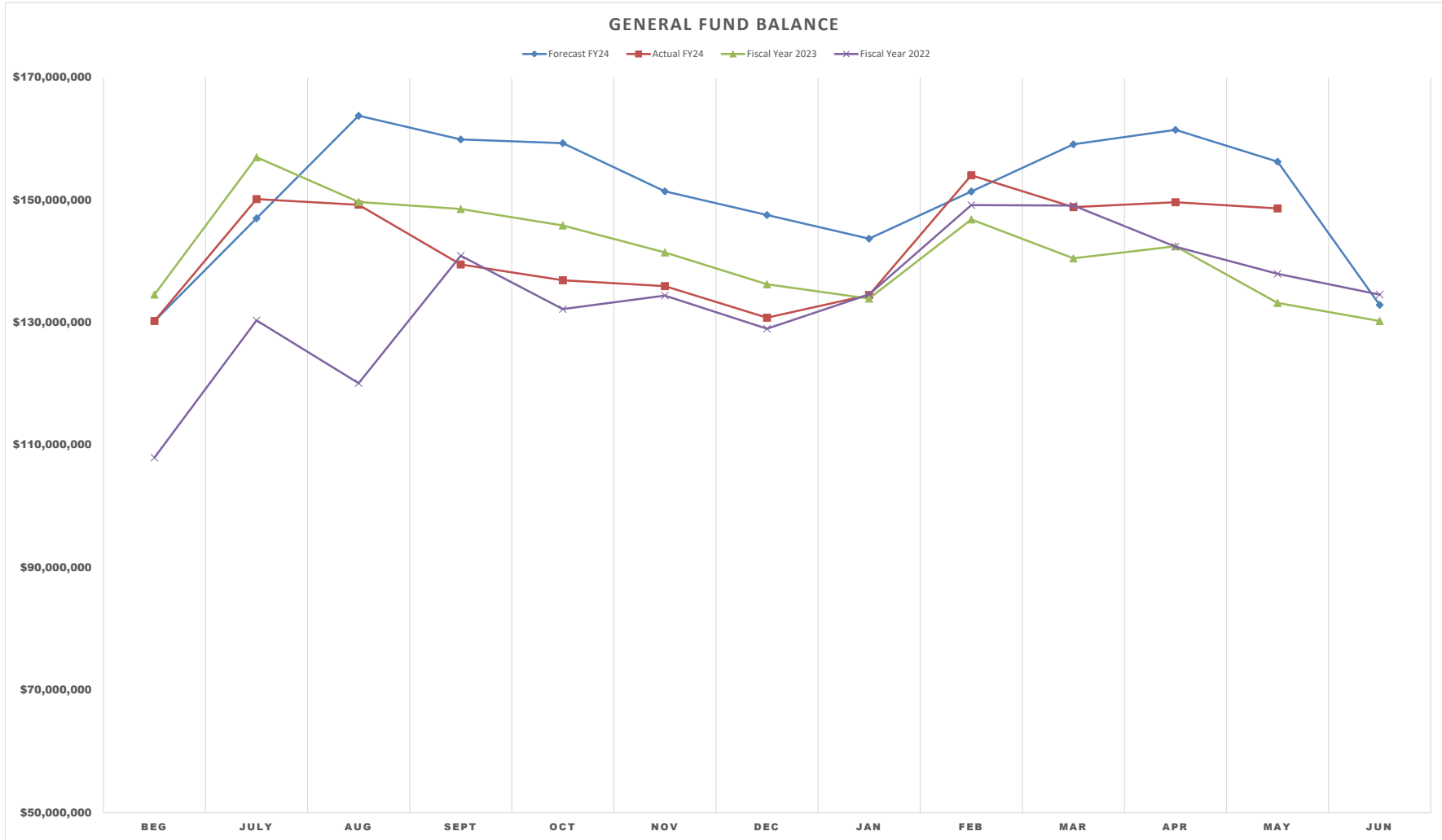
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	17,006,560	34,013,121	51,019,681	68,026,241	89,033,356	106,039,916	123,046,476	140,053,037	157,059,597	174,066,157	195,664,321	232,170,117
Actual	15,433,813	36,338,656	66,747,299	84,289,442	99,696,512	119,009,064	133,672,091	151,683,615	173,700,701	190,798,438	207,433,417	
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 MAY-2024**

Fund Balance

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY24	130,275,055	147,031,227	163,787,399	159,922,033	159,304,787	151,438,867	147,573,502	143,708,137	151,412,231	159,114,473	161,488,239	156,279,389	132,914,788
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	148,654,564	
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 May 2023 to May 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	1,678,059	2,457,994	779,935	
Total Property Taxes	\$70,290,285	\$73,071,758	\$2,781,473	(1)
State Funding				
Unrestricted Grants-in-Aid	101,533,028	113,236,126	11,703,098	
Restricted Grants-in-Aid	8,512,840	17,408,590	8,895,750	
Total State Funding	\$110,045,868	\$130,644,715	\$20,598,847	(2)
Other Financing Sources				
Advances In	6,325	12,839,766	12,833,441	(3)
Other Revenues	5,378,995	9,256,689	3,877,694	(4)
	\$5,385,320	\$22,096,455	\$16,711,135	
TOTAL REVENUE	\$185,721,473	\$225,812,929	\$40,091,455	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	91,781,087	91,914,796	133,709	
Employees' Retirement/Insurance Benefits	34,216,555	33,723,661	(492,894)	
Total Salaries and Benefits	125,997,642	125,638,456	(359,186)	(5)
Purchased Services				
Lease Payments	453,357	518,470	65,113	
Voucher Schools/Tuition Adjustments	42,467	298,761	256,294	
Purchased Services - Other	32,042,593	40,142,909	8,100,316	(6)
Total Purchased Services	32,538,417	40,960,139	8,421,722	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	8,077,894	11,855,931	3,778,037	(7)
Capital Outlay	2,759,764	7,377,900	4,618,136	(8)
Advances Out		13,321,720	13,321,720	(9)
Other Objects	17,711,592	8,279,270	(9,432,322)	(10)
Total Supplies/Materials, Capital Outlay and Other	\$28,549,250	\$40,834,822	\$12,285,572	
TOTAL EXPENDITURES	\$187,085,308	\$207,433,417	\$20,348,108	
Excess of Rev Over (Under) Exp	(1,363,836)	18,379,511	19,743,347	
Ending Cash Balance	\$133,223,745	\$148,654,563	\$15,430,818	
Outstanding Encumbrance	15,061,758	19,844,738	4,782,980	
Unreserved Cash Balance	\$118,161,987	\$128,809,825	\$10,647,838	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS
For the Month Ending May 31, 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 \$11.7M 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 \$8.9M 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 \$12.8M due to the general fund receiving advance payment back from the ESSER fund in August and Emergency Connectivity Grant Fund in May. There were no significant advances in 2023

Note 4: Other Revenues

Other revenues increased by \$3.8M due to an increase in interest income from District's investments

Note 5: Salaries and Benefits

Salaries and Benefits decreased by \$359K due to some salaries being paid out of the ESSER fund.

Note 6: Purchased Services - Other

Purchased services increased by 8.1M primarily due to increased expenses related to OEC including state foundation deductions and increase in technology related payments 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 \$4.6M due to purchase of new school buses, HVAC and cameras on existing buses.

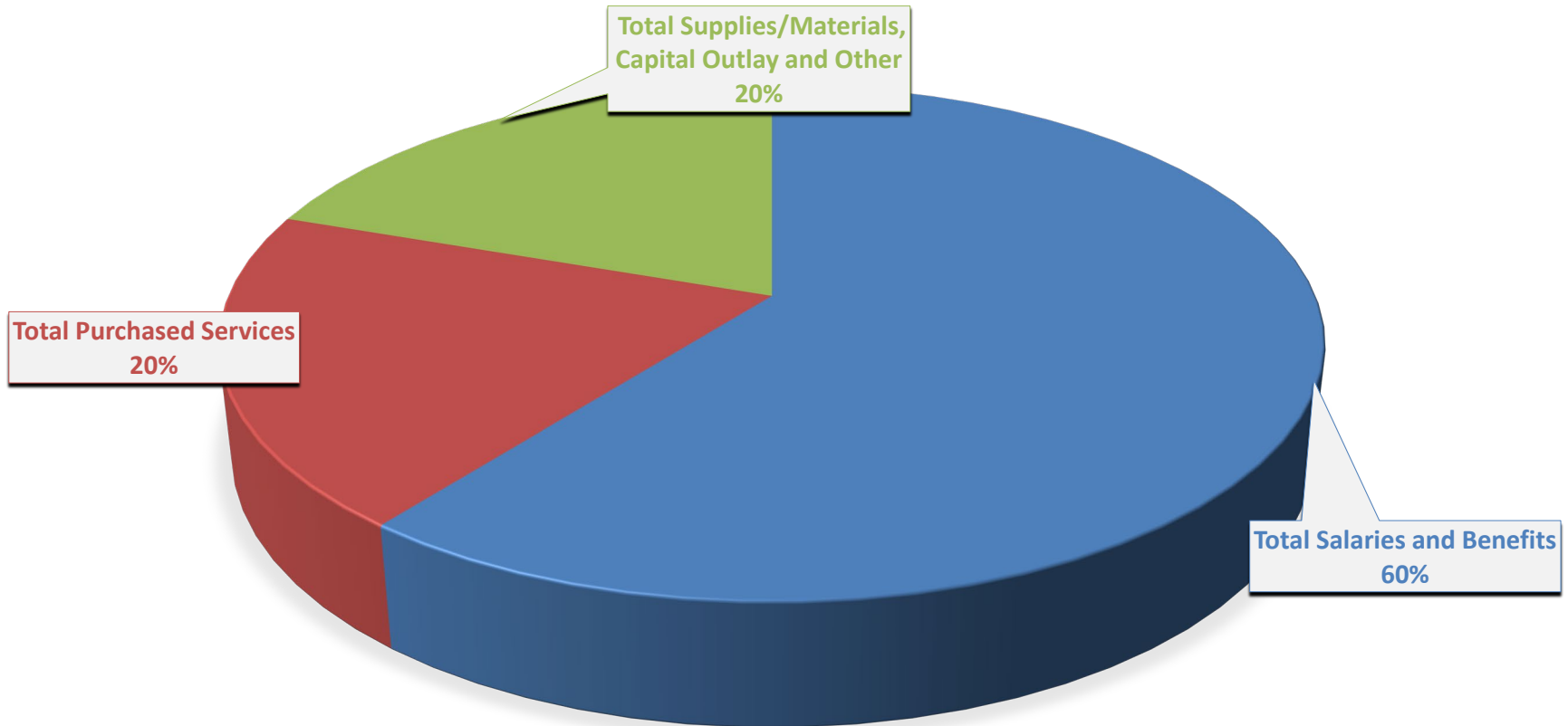
Note 9: Advances Out

Advances Out Increased by \$13.3M 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 \$9.4M primarily due to transfers made to Welcome Stadium Fund (\$12M) 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 May 31, 2024

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	\$9,270,236	8,152,240		\$1,117,995.43	87.94%
Teachers	57,750,541	50,985,938		6,764,603	88.29%
School Counselors	1,813,496	1,546,988		266,508	85.30%
Library Media Spec	938,107	738,977		199,130	78.77%
Extra Duty Pay	815,150	488,816		326,334	59.97%
Supplies/Materials	1,196,530	845,889	276,449	74,192	93.80%
REGULAR INSTRUCTION	71,784,060	62,758,849	276,449	8,748,763	87.81%
EXCEPTIONAL CHILDREN					
OEC Teachers	16,684,000	13,973,168		2,710,832	83.75%
Gifted Teachers	900,551	646,738	3,325	250,488	72.18%
ELL Program	3,487,928	2,638,756	43,976	805,196	76.91%
ECIP Program	2,565,841	1,864,667		701,174	72.67%
ECIP Para(s)	1,183,083	1,035,154		147,929	87.50%
Psychological Services	2,397,967	1,745,495	8,048	644,424	73.13%
Paraprofessionals	4,771,534	4,771,534		(0)	100.00%
Related Services	4,406,170	3,540,082		866,088	80.34%
PASS Required Services	12,140,354	10,078,725		2,061,629	83.02%
OEC Central Office	9,385,850	7,058,694	2,107,963	219,193	97.66%
EXCEPTIONAL CHILDREN	57,923,278	47,353,014	2,163,312	8,406,952	85.49%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	632,210	628,501		3,709	99.41%
Positive School Climate	1,193,912	639,106	6,047	548,759	54.04%
Clericals/Bus Mgrs	3,951,566	2,910,031		1,041,535	73.64%
Health Services	13,000			13,000	
Career Tech	5,461,245	4,299,982	407,270	753,993	86.19%
Special Programs: Athletics	3,338,779	1,998,325	754,582	585,872	82.45%
Supplemental Athletic Contract	1,410,986	1,410,986			100.00%
SPECIAL PROGRAMS	16,001,697	11,886,930	1,167,899	2,946,868	81.58%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	7,580,205	5,598,955	348,656	1,632,595	78.46%
Chief of Schools	1,872,670	1,200,114	237,610	434,946	76.77%
Office of Cultural Engagement	1,462,463	1,049,561		412,903	71.77%
Grants Mgmt	122,962	122,229	563	170	99.86%
Academics	999,718	912,293	87,425		100.00%
Accountability	2,000,996	1,745,874	36,076	219,046	89.05%
Student Services	294,886	205,235	1,245	88,405	70.02%
Student Enrollment Ctr	4,263,818	3,236,835	346,264	680,719	84.03%
CHIEF ACADEMIC	18,597,718	14,071,096	1,057,838	3,468,784	81.35%
INSTRUCTION and SUPPORT	164,306,753	136,069,889	4,665,497	23,571,367	85.65%
BUSINESS OPERATIONS					
Safety/Security	1,641,612	1,057,363	253,828	330,421	79.87%
IT/Erate Support	15,899,164	8,882,759	6,490,803	525,602	96.69%
Custodial Operations	2,868,390	1,875,013	120,659	872,718	69.57%
Grounds/Shop	2,480,085	2,009,922	84,659	385,504	84.46%
Facilities	7,445,221	5,093,043	545,732	1,806,446	75.74%
Environmental Compliance	592,057	415,606	79,561	96,889	83.64%
Distribution Center	1,041,080	797,692	3,655	239,734	76.97%
Mail Center	371,044	220,163	12,183	138,698	62.62%
Transportation	18,273,444	14,500,628	3,448,472	324,344	98.23%
BUSINESS OPERATIONS	50,612,097	34,852,188	11,039,552	4,720,357	90.67%
ADMINISTRATION AND SUPPORT					
Board Service Fund	123,314	115,006	8,308		100.00%
Board Office/Member Pay	546,349	208,169	32,565	305,616	44.06%
Superintendent's Office	1,093,822	581,902	99,765	412,155	62.32%
Treasurer's Office	22,328,820	18,406,534	88,804	3,833,482	82.83%
Public Relations	757,173	649,575	36,832	70,766	90.65%
DEA President	110,998	106,234		4,764	95.71%
Human Resources	7,150,994	4,965,569	1,450,280	735,145	89.72%
Legal	1,771,966	1,321,893	74,437	375,636	78.80%
ADMINISTRATION AND SUPPORT	33,883,437	26,354,882	1,790,991	5,737,563	83.07%
FISCAL CHARGES					
Debt, Insurance and Taxes	11,603,780	7,057,392	643,568	3,902,820	66.37%
Utilities	5,156,085	3,099,065	1,705,129	351,890	93.18%
FISCAL CHARGES	16,759,865	10,156,458	2,348,698	4,254,710	74.61%
TOTAL GENERAL FUND	\$ 265,562,152	\$ 207,433,417	\$ 19,844,738	\$ 38,283,997	85.58%

DAYTON PUBLIC SCHOOLS
BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES
ALL DISTRICT FUNDS
YEAR TO DATE ACTUALS - AS OF MAY 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	\$225,812,929	\$207,433,417	\$148,654,563	\$19,844,738	\$128,809,825
DEBT SERVICE FUND							
002	Bond Retirement	\$16,455,097	\$17,356,015	\$12,893,443	\$20,917,670		\$20,917,670
SPECIAL REVENUE FUNDS							
018	Principals Fund	\$535,156	\$136,046	\$151,690	\$519,512	\$32,107	\$487,405
019	Other Grant	\$782,468	\$26,822	\$18,144	\$791,146	\$16,928	\$774,218
034	Classroom Facilities Maintenance	\$4,875,523	\$1,240,692	\$1,675,949	\$4,440,267	\$1,166,764	\$3,273,503
300	District Managed Student Activity	\$318,397	\$428,329	\$186,432	\$560,294	\$59,698	\$500,596
401	Auxiliary Services NPSD	\$910,363	\$1,763,963	\$1,823,208	\$851,118	\$152,816	\$698,302
439	Public School Preschool	(\$68,400)	\$728,733	\$749,151	(\$88,818)	\$313,496	(\$402,314)
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)	\$60,811,838	\$52,541,329	(\$3,426,052)	\$10,226,245	(\$13,652,297)
509	21ST Century - 21st Century	(\$20,115)	\$583,456	\$617,386	(\$54,045)	\$412,723	(\$466,768)
516	IDEA Part B Special Education	(\$708,976)	\$4,000,767	\$3,530,718	(\$238,927)	\$336,662	(\$575,589)
524	Vocation Education CarlDPerkins	(\$59,829)	\$533,445	\$538,004	(\$64,388)	\$260,073	(\$324,461)
536	Title I School Improvement A	(\$1,382)	\$427,319	\$414,352	\$11,585	\$591,540	(\$579,955)
551	Title III Limit English Proficiency	(\$32,667)	\$244,463	\$286,042	(\$74,246)	\$56,529	(\$130,775)
572	Title I Disadvantaged Children	(\$1,227,745)	\$14,325,026	\$14,344,562	(\$1,247,280)	\$1,361,730	(\$2,609,010)
584	Drug Free Schools - Title IV	(\$119,256)	\$699,709	\$633,613	(\$53,160)	\$1,073,521	(\$1,126,681)
587	IDEA Preschool Handicapped	(\$3,297)	\$86,785	\$83,488			
590	Improving Teacher Quality	(\$154,704)	\$639,241	\$577,934	(\$93,397)	\$246,126	(\$339,524)
599	Miscellaneous Federal Grants	\$406,319	\$2,370,711	\$1,104,279	\$1,672,752	\$1,631,679	\$41,073
	Total Special Revenue Funds	(\$6,160,558)	\$89,114,230	\$79,291,231	\$3,662,442	\$17,938,637	(\$14,276,195)
CAPITAL PROJECT							
003	Permanent Improvement	\$11,036,942	\$17,122,434	\$10,149,662	\$18,009,714	\$9,792,697	\$8,217,018
ENTERPRISE FUNDS							
006	Food Service	\$23,696,383	\$11,843,810	\$10,401,405	\$25,138,788	\$2,100,171	\$23,038,618
009	Uniform School Supplies	\$20,087		\$3,907	\$16,179	\$791	\$15,388
013	Welcome Stadium	\$12,534,624	\$975,522	\$12,670,138	\$840,008	\$705,640	\$134,368
	Total Enterprise Funds	\$36,251,094	\$12,819,332	\$23,075,450	\$25,994,976	\$2,806,602	\$23,188,373
INTERNAL SERVICE							
014	Internal Services Rotary	\$102,865	\$6,117	\$10,000	\$98,983		\$98,983
021	Intra District Services	\$3,108			\$3,108		\$3,108
024	Self Insured Employee Benefits	\$22,409,151	\$24,405,157	\$23,987,215	\$22,827,093	\$401,699	\$22,425,394
027	Worker's Comp Self Insured	\$13,564,522	\$628,220	\$819,826	\$13,372,915	\$22,405	\$13,350,510
	Total Internal Service	\$36,079,647	\$25,039,494	\$24,817,042	\$36,302,099	\$424,104	\$35,877,995
TRUST AND AGENCY FUNDS							
022	District Agency	\$5,775,052	\$17,053,194	\$17,647,533	\$5,180,713		\$5,180,713
200	Student Managed Activity	\$256,897	\$137,549	\$76,935	\$317,511	\$31,148	\$286,363
	Total Trust and Agency Funds	\$6,031,948	\$17,190,743	\$17,724,467	\$5,498,224	\$31,148	\$5,467,076
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	\$246,464	\$5,970	\$8,899	\$243,535	\$90	\$243,445
TOTAL ALL FUNDS		\$230,215,686	\$404,461,147	\$375,393,612	\$259,283,221	\$50,838,015	\$208,445,207

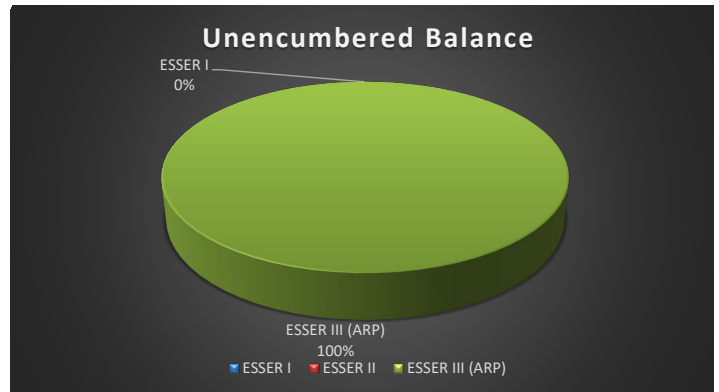
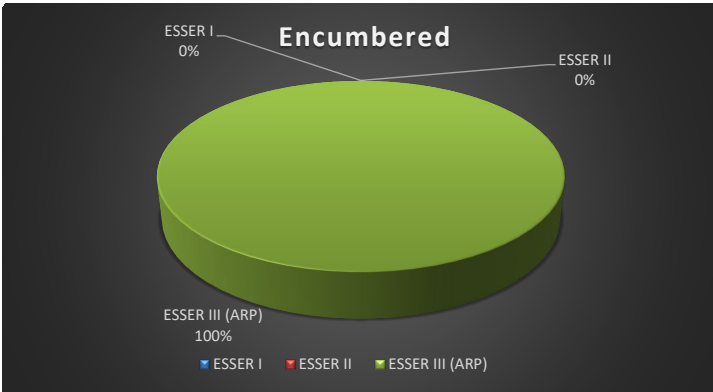
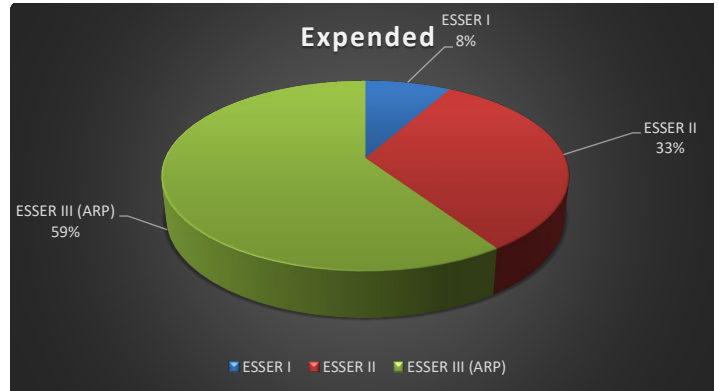
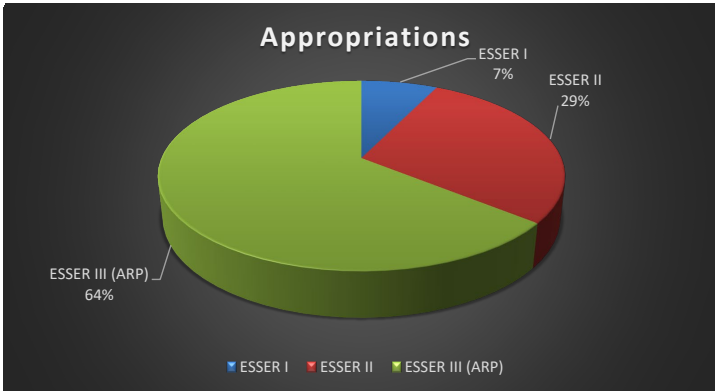
Note: All funds with negative cash balance should receive cash from the grantor in the following month to cover the deficit

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

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY'2024	Percent Expended
OPERATING FUND						
001	General Fund	\$265,562,152	\$207,433,417	\$19,844,738	\$38,283,997	85.58%
DEBT SERVICE FUND						
002	Bond Retirement	17,180,050	12,893,443		4,286,607	75.05%
SPECIAL REVENUE FUNDS						
018	Principals Fund	827,235	151,690	32,107	643,438	22.22%
019	Other Grant	951,505	18,144	16,928	916,434	3.69%
034	Classroom Facilities Maintenance	5,013,227	1,675,949	1,166,764	2,170,514	56.70%
300	District Managed Student Activity	885,442	186,432	59,698	639,312	27.80%
401	Auxiliary Services NPSD	2,886,710	1,823,208	152,816	910,686	68.45%
439	Public School Preschool	1,383,650	749,151	313,496	321,003	76.80%
451	Data Communication for Schools	50,800			50,800	
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	52,541,329	10,226,245	17,813,289	77.89%
509	21ST Century	1,333,493	617,386	412,723	303,384	77.25%
516	IDEA PartB Special Education	8,157,381	3,530,718	336,662	4,290,001	47.41%
524	Vocation Education CarlDPerkins	1,091,179	538,004	260,073	293,102	73.14%
536	Title I School Improvement A	2,546,186	414,352	591,540	1,540,294	39.51%
551	Title III Limit English Proficiency	813,450	286,042	56,529	470,879	42.11%
572	Title I Disadvantaged Children	21,022,150	14,344,562	1,361,730	5,315,858	74.71%
584	Drug Free Schools	3,175,244	633,613	1,073,521	1,468,110	53.76%
587	IDEA Preschool Handicapped	128,738	83,488		45,250	64.85%
590	Improving Teacher Quality	2,077,553	577,934	246,126	1,253,493	39.66%
599	Miscellaneous Federal Grants	3,162,720	1,104,279	1,631,679	426,762	86.51%
	Special Revenue Funds	138,000,481	79,291,231	17,938,637	40,770,613	70.46%
CAPITAL PROJECTS						
003	Permanent Improvement	28,090,365	10,149,662	9,792,697	8,148,006	70.99%
ENTERPRISE FUNDS						
006	Food Service	16,902,586	10,401,405	2,100,171	4,401,010	73.96%
009	Uniform School Supplies	37,300	3,907	791	32,601	12.60%
013	Welcome Stadium	13,995,442	12,670,138	705,640	619,664	95.57%
	Total Enterprise Funds	30,935,327	23,075,450	2,806,602	5,053,275	83.67%
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	23,987,215	401,699	5,916,485	80.48%
027	Worker's Comp Self Insured	4,020,180	819,826	22,405	3,177,949	20.95%
	Total Internal Service	34,438,687	24,817,042	424,104	9,197,541	73.29%
TRUST AND AGENCY FUNDS						
022	District Agency	20,360,000	17,647,533		2,712,468	86.68%
200	Student Managed Activity	389,101	76,935	31,148	281,018	27.78%
	Total Trust and Agency Funds	20,749,101	17,724,467	31,148	2,993,485	85.57%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	300,090	8,899	90	291,101	3.00%
TOTAL ALL FUNDS		\$535,256,252	\$375,393,612	\$50,838,015	\$109,024,625	79.63%

DAYTON PUBLIC SCHOOLS
ESSER STATUS REPORT
May 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	73,733,386.08	11,037,532.35	5,896,793.28
Total	141,249,133.77	124,177,660.44	11,037,532.35	5,896,793.28



Welcome Stadium Construction Activity
As of May 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

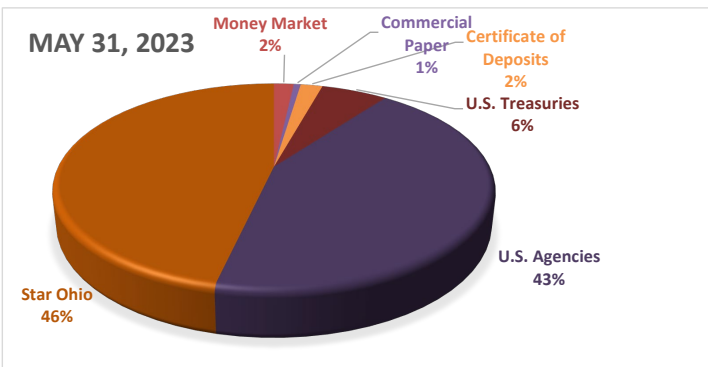
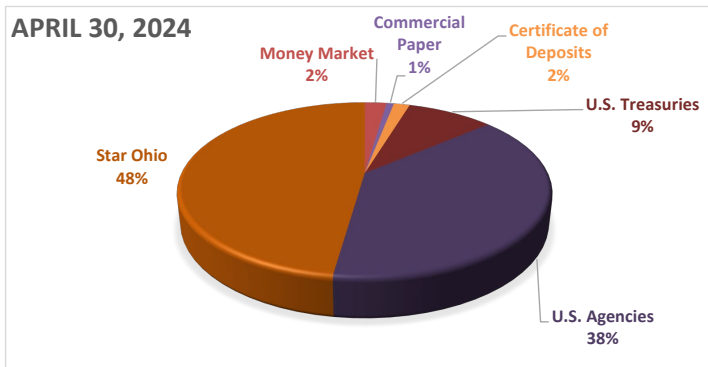
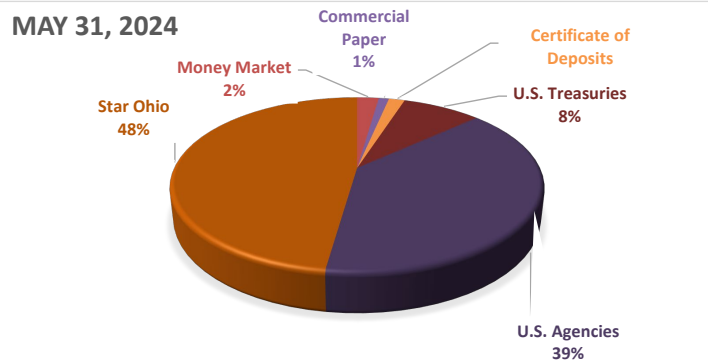
ARP ESSER Amount Allocated	9,250,000.00	9,250,000.00	0.00
Total Money Budgeted for Welcome Stadium	\$34,267,787.24	\$34,267,787.24	\$0.00

	PO Amount	Actual	Outstanding Encumbrances
Welcome Stadium Expenses			
Welcome Stadium Fund			
Motz Group	1,251,861	1,251,863.00	0.00
Skanska	389,059	389,059	0.00
Shook Construction	23,232,067	22,935,300	296,767.00
CDW-Government	55,370	15,948	39,422.00
VTECHGRAPHICS LLC	5,500	0	5,500.00
Denier Electric	670	670	0.00
The Nelson Star	7,341	7,341	0.00
Total Expenses	24,941,868.00	24,600,181.00	341,689.00
ESSER Fund			
Shook Construction	9,250,000	9,250,000.00	0
Total Welcome Stadium Project	34,191,868.00	33,850,181.00	341,687.00
Remaining Funds	\$75,919	\$417,606	
Shook Construciton Amounts	\$32,482,067	\$32,185,300	\$296,767

DAYTON PUBLIC SCHOOLS
MONTHLY FINANCIAL REPORT
INVESTMENT PORTFOLIO STATUS REPORT

	<u>May 31, 2024</u>	<u>April 30, 2024</u>	<u>May 31, 2023</u>	<u>Change from Previous Year</u>
Total Par Value	\$232,904,210.26	\$232,204,168.92	\$217,660,562.31	\$15,243,647.95
Total Adjusted Cost	\$230,348,795.42	\$229,617,384.63	\$216,506,710.54	\$13,842,084.88
Total Market Value	\$227,590,171.09	\$226,507,380.23	\$211,058,482.11	\$16,531,688.98
Weighted Average Yield	3.67%	3.67%	3.12%	0.552%
Fifth Third Bank Yield	1.13%	1.13%	0.91%	0.213%
Star Ohio Yield	5.44%	5.46%	5.20%	0.240%
Meeder Investment Yield	3.51%	3.46%	2.73%	0.780%
Weighted Average Remaining Life (Days)	201	212	297	-96
Interest Earnings Actual - Year to Date	3,367,289.82	\$2,663,042.59	\$2,309,990.85	\$1,057,298.97

	<u>May 31, 2024</u>	<u>April 30, 2024</u>	<u>May 31, 2023</u>	<u>Change from Previous Year</u>
Investment Holdings				
Money Market	\$5,158,332.26	\$5,148,061.37	\$3,726,125.87	\$1,432,206.39
Commercial Paper	\$2,417,656.50	\$1,738,129.75	\$1,294,592.00	\$1,123,064.50
Certificate of Deposits	\$3,770,055.76	\$3,760,464.25	\$4,088,228.27	(\$318,172.51)
U.S. Treasuries	\$18,797,326.70	\$20,433,158.50	\$12,403,100.45	\$6,394,226.25
U.S. Agencies	\$88,824,921.77	\$87,305,458.81	\$91,601,999.08	(\$2,777,077.31)
Star Ohio	\$108,621,878.10	\$108,122,107.55	\$97,944,436.44	\$10,677,441.66
	<u>\$227,590,171.09</u>	<u>\$226,507,380.23</u>	<u>\$211,058,482.11</u>	<u>\$16,531,688.98</u>



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

invest

Bank Balances

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	5/31/2024	\$31,457,154
Investments		
Star Ohio	5/31/2024	\$108,621,878
Fifth Third Securities	5/31/2024	\$75,308,077
US Bank	5/31/2024	<u>\$46,418,840</u>
Total Investments		<u>\$230,348,795</u>
Total Bank Balance		<u><u>\$261,805,949</u></u>
Bank to book reconciling items		
Deposits in Transit		
Key Bank Outstanding Checks		<u>(\$1,281,935)</u>
Reconciled Bank Balance		<u><u>\$260,524,015</u></u>
Cash Balance Per Book		\$259,283,221
Book to bank reconciling items		
Interest		712,256.19
Gain on Investment		29,550.39
Investment Fees		(2,386.83)
P-card		(\$127,569)
Misc Adjustments		(\$989)
Liability Adjustments		\$629,931
Reconciled Book Balance		<u><u>\$260,524,015</u></u>