



Monthly Financial Reports

September 2021

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, 2021 - June 30, 2022
submitted for your review and consideration:

Hiwot Abraha
Treasurer/CFO

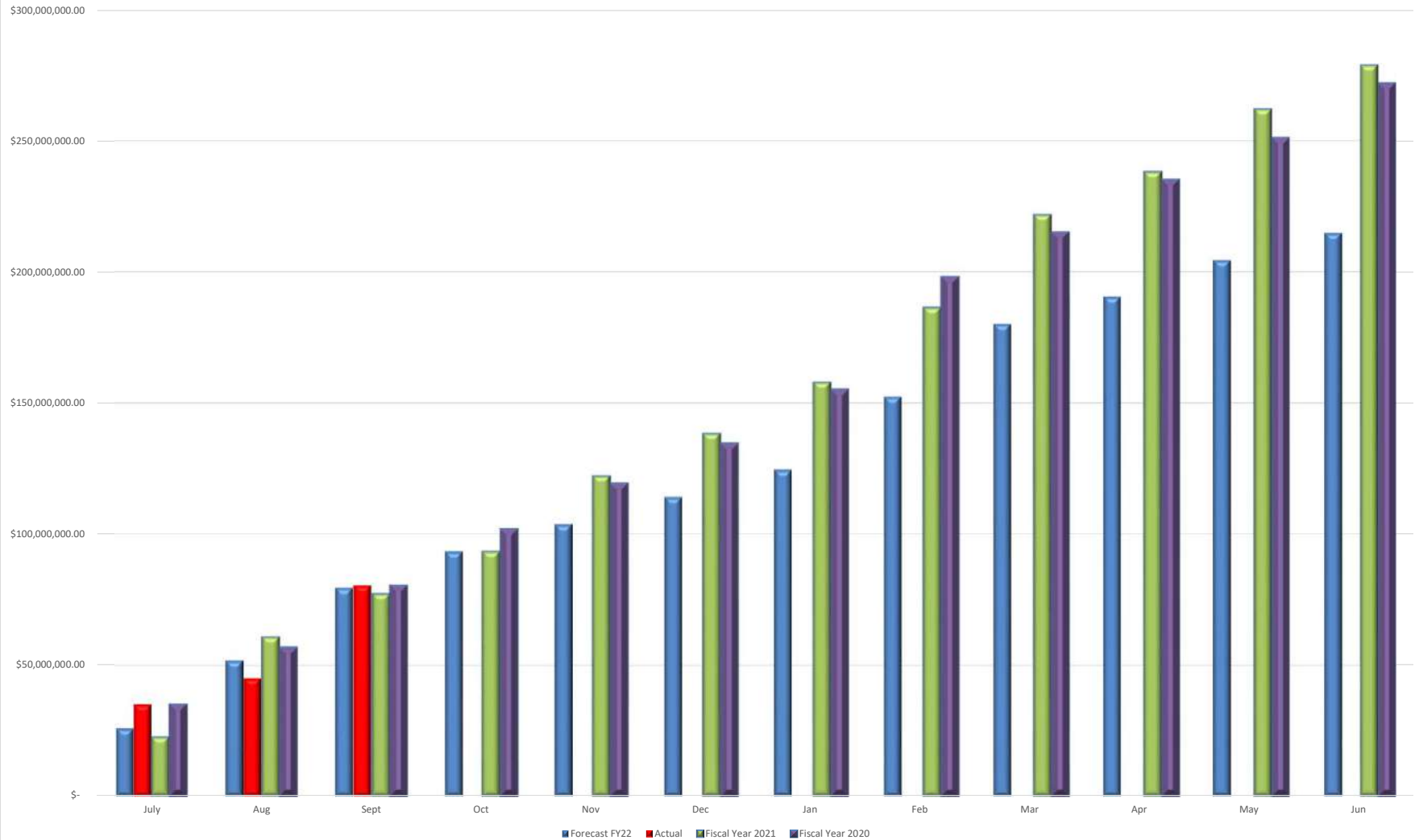
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**DAYTON PUBLIC SCHOOLS
GENERAL FUND REVENUES
FORECAST AND ACTUAL COMPARISON REPORT FOR SEPTEMBER-2021**

Revenues

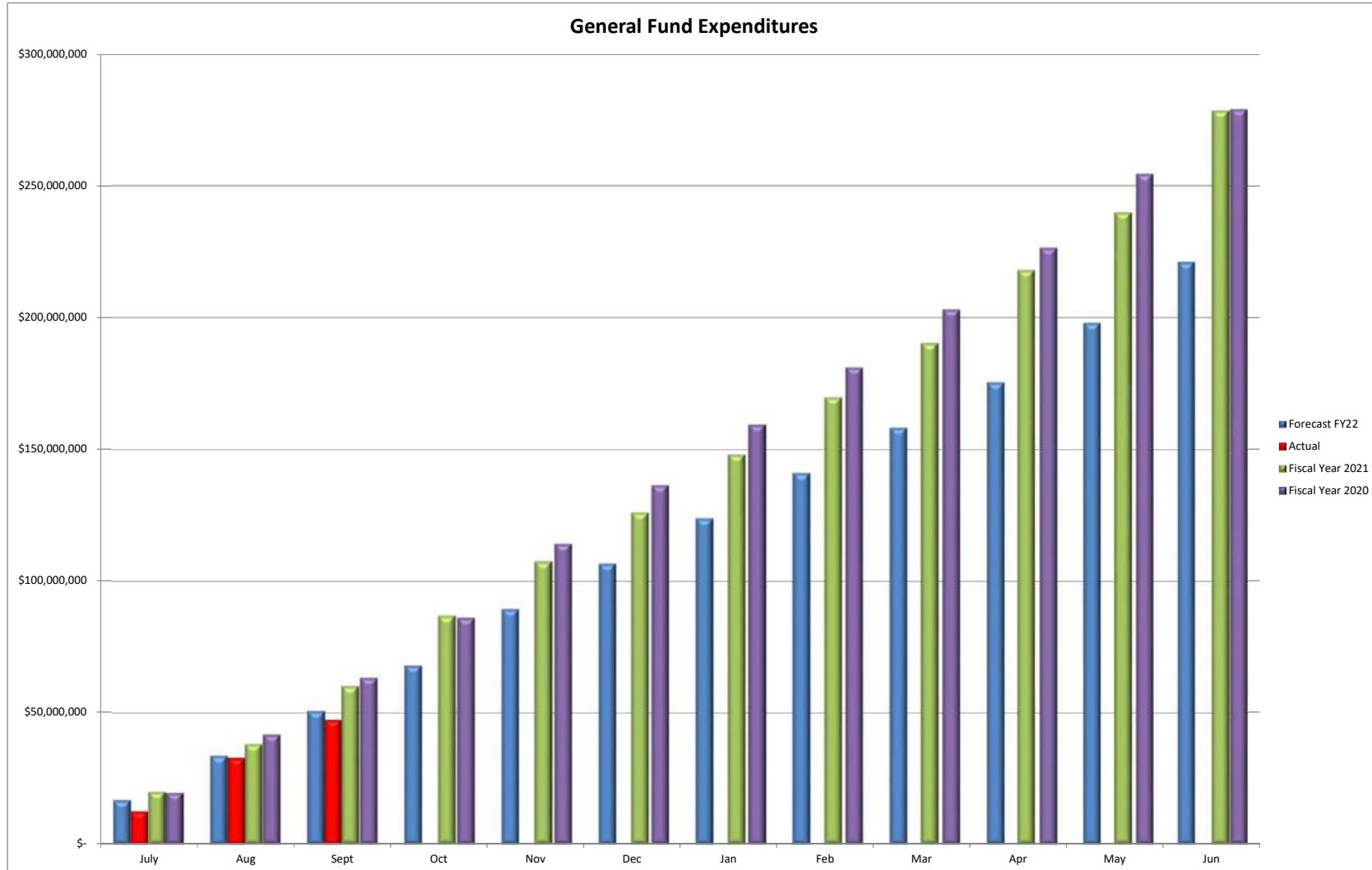
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY22	26,353,760	52,579,520	80,133,343	93,908,011	104,253,848	114,599,686	124,945,523	152,611,334	180,277,144	190,622,982	204,397,649	214,743,487
Actual	35,085,416	45,030,763	80,420,415									
Fiscal Year 2021	22,851,252	61,232,969	77,704,585	93,749,271	122,476,229	138,669,726	158,114,413	186,610,170	221,985,433	238,270,951	262,137,958	278,905,244
Fiscal Year 2020	35,124,907	56,754,718	80,462,461	101,873,936	119,331,793	134,556,503	155,159,577	198,148,831	215,182,303	235,212,319	251,157,667	272,036,603



**DAYTON PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES
FORECAST AND ACTUAL COMPARISON REPORT FOR SEPTEMBER-2021**

Expenditures

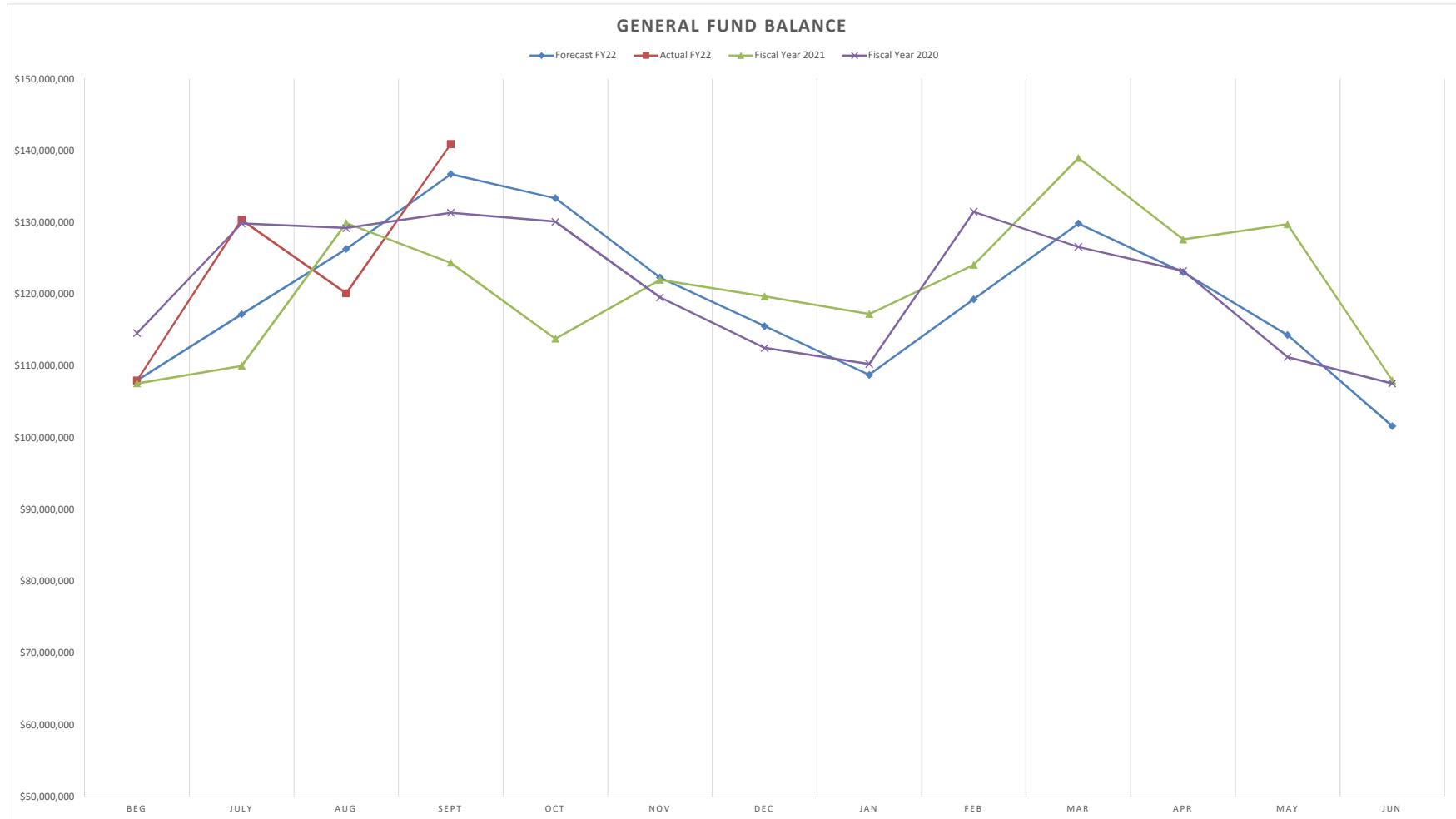
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY22	17,126,739	34,253,477	51,380,216	68,506,955	89,904,276	107,031,014	124,157,753	141,284,492	158,411,231	175,537,969	198,075,757	221,101,519
Actual	12,682,809	32,895,340	47,475,085									
Fiscal Year 2021	20,399,360	38,866,610	60,910,282	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 2020	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 SEPTEMBER-2021**

Fund Balance

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY22	107,981,020	117,208,041	126,307,063	136,734,148	133,382,076	122,330,593	115,549,692	108,768,791	119,307,862	129,846,934	123,066,033	114,302,912	101,622,988
Actual FY22	107,981,020	130,383,627	120,116,443	140,926,350									
Fiscal Year 2021	107,561,207	110,013,099	129,927,566	124,355,510	113,802,155	121,994,399	119,702,305	117,245,467	124,086,438	138,953,255	127,608,856	129,728,842	107,981,020
Fiscal Year 2020	114,566,660	129,848,681	129,204,929	131,353,201	130,101,006	119,566,431	112,517,638	110,275,304	131,483,747	126,598,418	123,235,764	111,242,516	107,561,206



DAYTON PUBLIC SCHOOLS
General Fund (001)
Comparison of September 2020 to September 2021

	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Increase/ (Decrease)	Notes
BEGINNING CASH BALANCE	\$107,561,206	\$107,981,019	\$ 419,813	
REVENUES:				
Local Property Taxes				
General Property Tax (Real Estate)	19,690,013	27,721,398	8,031,385	
Tangible Personal Property Tax	3,474,708	4,106,542	631,834	
Payments in Lieu of Taxes	-	-	-	
Total Property Taxes	\$ 23,164,721	\$ 31,827,940	\$ 8,663,220	(1)
State Funding				
Unrestricted Grants-in-Aid	44,045,603	26,744,303	(17,301,300)	(2)
Restricted Grants-in-Aid	4,257,108	4,035,687	(221,421)	
Total State Funding	\$ 48,302,711	\$ 30,779,989	(17,522,722)	
Other Financing Sources				
Advances In	4,036,055	17,335,986	13,299,931	(3)
Other Revenues	2,201,098	476,499	(1,724,599)	(4)
	\$ 6,237,153	\$ 17,812,485	\$ 11,575,332	
TOTAL REVENUE	\$ 77,704,585	\$ 80,420,415	\$ 2,715,830	
EXPENDITURES:				
Salaries and Benefits				
Personal Services	20,444,159	22,225,089	1,780,930	
Employees' Retirement/Insurance Benefits	7,456,382	7,609,876	153,494	
Total Salaries and Benefits	27,900,541	29,834,965	1,934,424	(5)
Purchased Services				
Lease Payments	153,052	123,083	(29,969)	
Charter Schools	13,665,315	-	(13,665,315)	(6)
Voucher Schools/Tuition Adjustments	4,257,388	34,250	(4,223,138)	(7)
Purchased Services - Other	9,379,418	8,205,505	(1,173,913)	(8)
Total Purchased Services	27,455,173	8,362,839	(19,092,335)	
Supplies / Materials, Capital Outlay and Other				
Supplies and Materials	2,034,656	3,282,362	1,247,706	(9)
Capital Outlay	2,988,835	1,307,717	(1,681,118)	(10)
Advances Out	-	3,563,553	3,563,553	(11)
Other Objects	531,078	1,123,650	592,572	
Total Supplies/Materials, Capital Outlay and Other	\$ 5,554,569	\$ 9,277,282	\$ 3,722,713	
TOTAL EXPENDITURES	\$ 60,910,282	\$ 47,475,085	\$ (13,435,198)	
Excess of Rev Over (Under) Exp	16,794,303	32,945,330	16,151,027	
Ending Cash Balance	\$ 124,355,508	\$ 140,926,349	\$ 16,570,841	
Outstanding Encumbrance	32,097,878	28,692,743	(3,405,135)	
Unreserved Cash Balance	\$ 92,257,629	\$ 112,233,605	\$ 19,975,975	

EXPLANATIONS OF SIGNIFICANT VARIANCES
COMPARING FISCAL YEAR 2021 ACTUALS TO FISCAL YEAR 2022 ACTUALS
For the Month Ending September 2021

Note 1: Total Property Taxes

Total Property Tax increased by \$8.6M due timing of property taxes collected.

Note 2: Unrestricted Grants-in-Aid

Unrestricted Grants-in-Aid decreased by \$17.3M due to House Bill 110 directly funding charter schools and voucher students.

Note 3: Advances In

Advances In increased by \$13.3M due to the repayment of FY21 Board Advances through federal and state grants.

Note 4: Other Revenues

Other revenues decreased by \$1.7M due to ESC refund in FY21 and FY21 collection from the various sales of buildings.

Note 5: Salaries and Benefits

Salaries and Benefits increased by \$1.9M due to a combination of severance/leave payouts, and salary increases.

Note 6: Charter Schools

Charter Schools decreased by \$13.6M due to House Bill 110 directly funding charter schools and voucher students.

Note 7: Voucher Schools/Tuition Adjustments

Voucher Schools/Tuition Adjustments decreased by \$4.2M due to House Bill 110 directly funding charter schools and voucher students.

Note 8: Purchased Services - Other

Purchased Services decreased by \$1.1M due to 268K less in payments to Marsh USA Insurance for property insurance, 550K less in payments to Gilbane Building Company for removal of asbestos at Valerie and 145K to Enervise LLC Professional Services and 124K to PL Mechanical L Professional Services for BAS control upgrades and central storage chiller installation.

Note 9: Supplies and Materials

Supplies and Materials increased by \$1.2M due to CDW payments for projection and PC software, payments to Cengage Learning Inc. for National Geographic panorama materials, payments to Hillyard for cleaning materials/supplies and payments to SAVVAS for K12 learning materials.

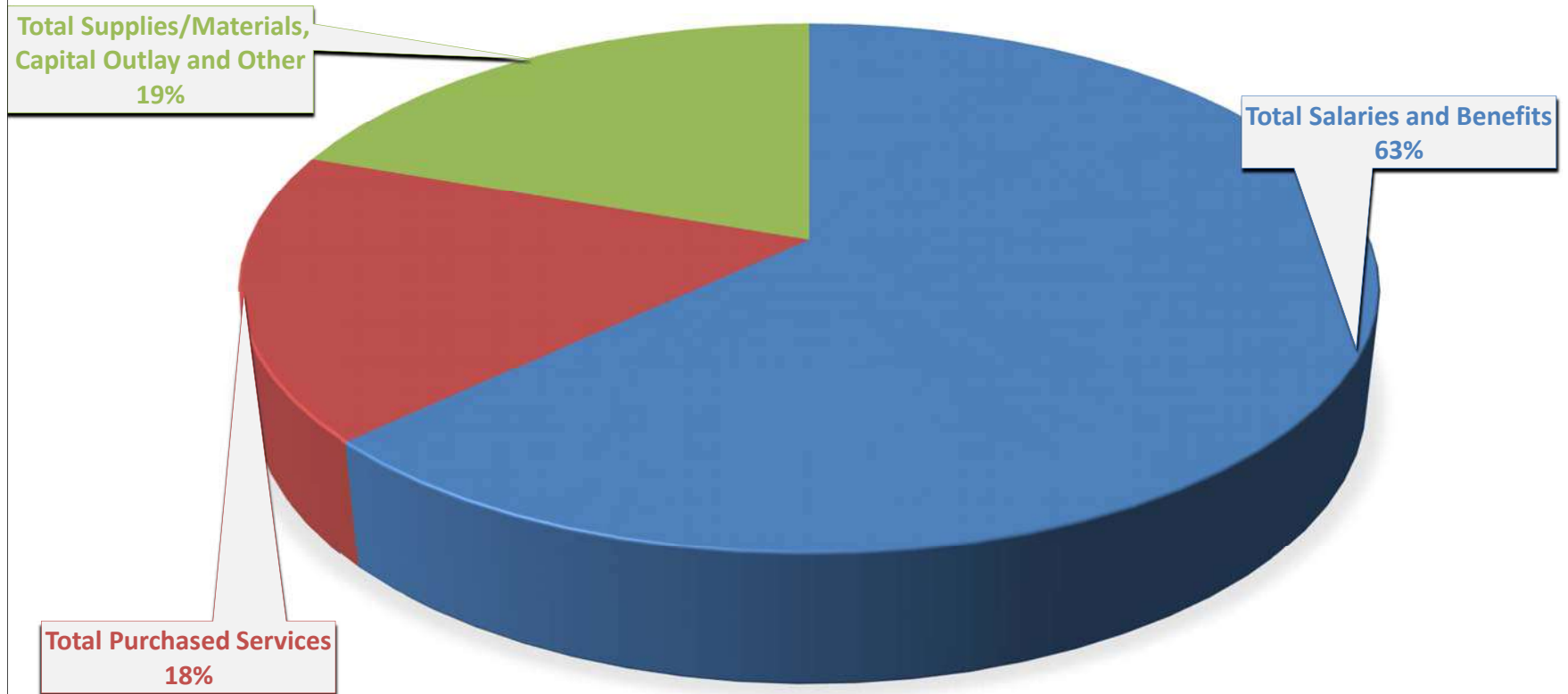
Note 10: Capital Outlay

Capital Outlay decreased by \$1.6M due to purchase of 354 Mound Street in FY21.

Note 11: Advances Out

Advances Out increased by \$3.5M due to temporary Board Advance for incoming facilities loan for Fund 003.

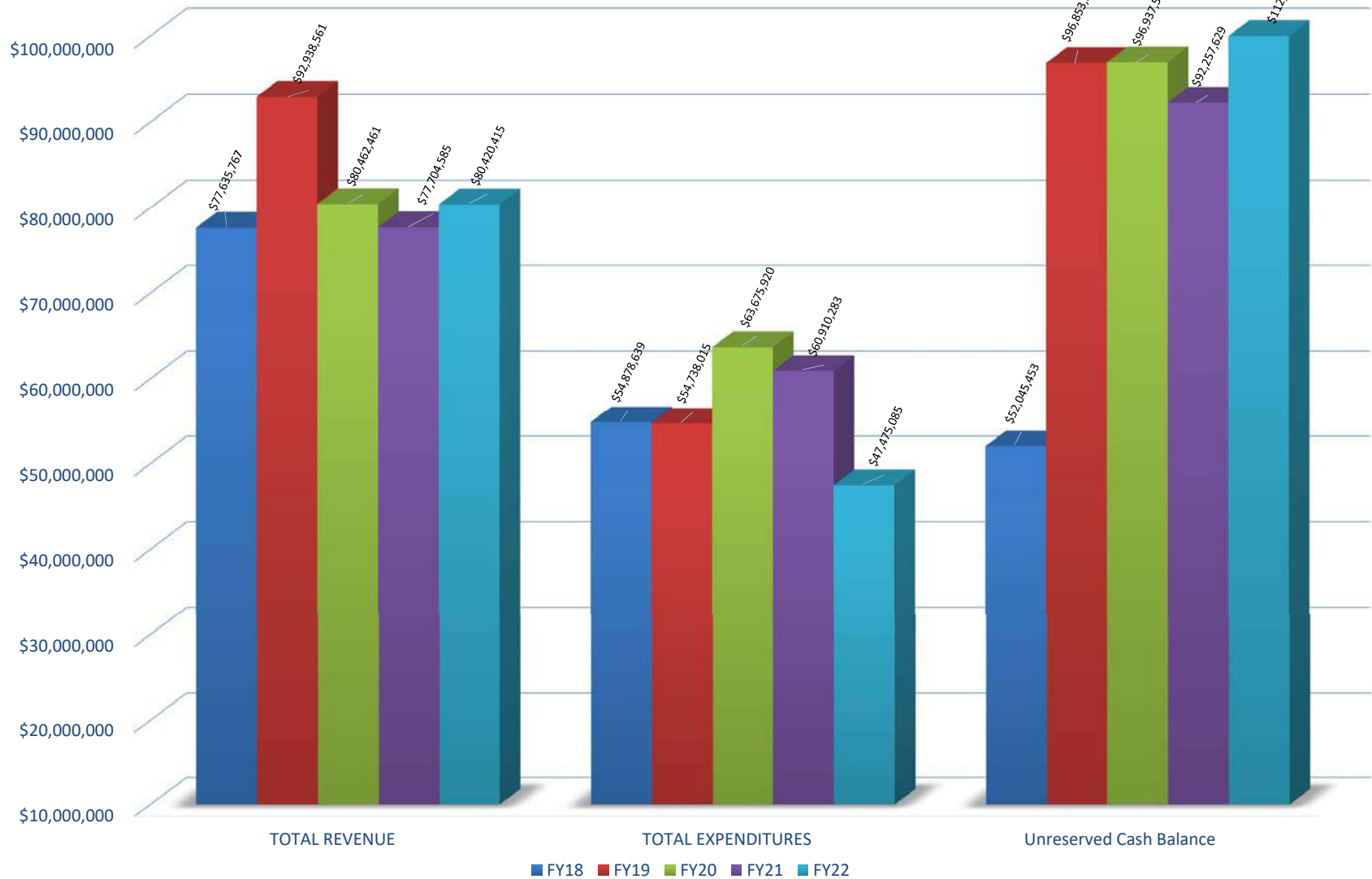
PERCENTAGE OF GENERAL FUND SPENDING



DAYTON PUBLIC SCHOOLS
General Fund Zero Based Budget
As Of September 2021

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
Expenditures					
REGULAR INSTRUCTION					
School Administration	8,319,698	1,827,292	-	6,492,406	21.96%
Teachers	56,426,275	12,215,668	-	44,210,607	21.65%
School Nurses	-	-	-	-	-
School Counselors	1,749,948	351,196	-	1,398,752	20.07%
Library Media Spec	925,747	97,287	-	828,460	10.51%
Extra Duty Pay	815,150	1,807	-	813,343	0.22%
Supplies/Materials	1,221,983	252,186	282,843	686,954	43.78%
REGULAR INSTRUCTION	69,458,801	14,745,436	282,843	54,430,522	21.64%
EXCEPTIONAL CHILDREN					
OEC Teachers	17,460,000	3,729,643	-	13,730,357	21.36%
Gifted Teachers	1,167,555	149,208	9,610	1,008,737	13.60%
ELL Program	2,692,603	538,530	87,893	2,066,180	23.26%
ECIP Program	2,550,201	449,509	-	2,100,692	17.63%
ECIP Para(s)	990,110	139,924	-	850,186	14.13%
Psychological Services	2,353,160	435,207	20,718	1,897,235	19.38%
Paraprofessionals	4,294,000	807,792	-	3,486,208	18.81%
Related Services	4,576,881	850,170	-	3,726,711	18.58%
PASS Required Services	11,373,114	1,523,827	-	9,849,287	13.40%
OEC Central Office	4,953,515	711,285	2,815,240	1,426,991	71.19%
EXCEPTIONAL CHILDREN	52,411,138	9,335,094	2,933,460	40,142,584	23.41%
SPECIAL PROGRAMS					
Stivers Adjunct Staff	578,331	61,718	-	516,613	10.67%
Positive School Climate	-	-	-	-	0.00%
Clericals/Bus Mgrs	3,636,037	581,292	-	3,054,745	15.99%
Health Services	2,960	2,900	-	60	97.97%
Career Tech	4,080,023	926,961	178,843	2,974,219	27.10%
Montessori Para	-	-	-	-	-
Library Media Paraprofessional	-	-	-	-	-
In School Suspension Para	-	-	-	-	-
Special Programs: Athletics	1,673,824	308,697	520,295	844,832	49.53%
Supplemental Athletic Contract	1,178,888	12,229	-	1,166,659	1.04%
SPECIAL PROGRAMS	11,150,063	1,893,797	699,138	8,557,128	23.25%
CHIEF ACADEMIC					
Curriculum/Teach/Learn/Ed Tech	6,462,011	1,517,069	808,245	4,136,697	35.98%
Chief of Schools	1,047,832	206,004	405,738	436,090	58.38%
Males of Color	-	-	-	-	0.00%
Grants Mgmt	186,076	20,188	5,801	160,087	13.97%
Academics	956,224	176,021	4,698	775,505	18.90%
Accountability	1,889,805	488,976	565,353	835,477	55.79%
Student Enrollment Ctr	2,305,371	222,130	987,175	1,096,067	52.46%
CHIEF ACADEMIC	12,847,320	2,630,388	2,777,009	7,439,924	42.09%
INSTRUCTION and SUPPORT	145,867,322	28,604,715	6,692,449	110,570,158	24.20%
BUSINESS OPERATIONS					
Safety/Security	2,784,713	328,364	1,276,696	1,179,652	57.64%
IT/Erate Support	10,244,610	3,796,599	5,199,718	1,248,293	87.82%
Custodial Operations	7,965,596	1,540,911	710,387	5,714,299	28.26%
Grounds/Shop	1,426,312	203,256	164,961	1,058,096	25.82%
Facilities	7,656,645	1,651,631	1,725,042	4,279,972	44.10%
Environmental Compliance	629,383	50,688	139,025	439,671	30.14%
Distribution Center	957,556	182,299	45,407	729,851	23.78%
Mail Center	343,410	106,591	48,218	188,601	45.08%
Transportation	17,594,790	2,165,257	3,069,751	12,359,781	29.75%
BUSINESS OPERATIONS	49,603,015	10,025,596	12,379,204	27,198,216	45.17%
ADMINISTRATION AND SUPPORT					
Board Service Fund	34,599	-	27,191	7,408	78.59%
Board Office/Member Pay	57,000	6,609	-	50,391	11.59%
Superintendent's Office	1,582,436	335,228	204,526	1,042,683	34.11%
Treasurer's Office	3,628,173	620,822	257,069	2,750,281	24.20%
Advances Out	4,200,000	3,563,553	-	636,447	84.85%
Public Relations	1,668,992	117,011	44,544	1,507,437	9.68%
DEA President	125,045	25,477	-	99,568	20.37%
Human Resources	7,334,034	960,454	4,516,594	1,856,986	74.68%
Legal	1,773,613	250,224	531,209	992,180	44.06%
ADMINISTRATION AND SUPPORT	20,403,892	5,879,378	5,581,133	8,943,381	56.17%
FISCAL CHARGES					
Debt, Insurance and Taxes	9,403,569	2,018,434	1,424,549	5,960,586	36.61%
Utilities	3,537,082	912,713	2,615,408	8,961	99.75%
FISCAL CHARGES	12,940,651	2,931,147	4,039,957	5,969,547	53.87%
CHARTER/VOUCHER/O.E.					
Charter/Voucher/Open Enroll	10,215,620	34,250	-	10,181,370	0.34%
CHARTER/VOUCHER/O.E.	10,215,620	34,250	-	10,181,370	0.34%
TOTAL GENERAL FUND	\$ 239,030,500	\$ 47,475,085	\$ 28,692,743	\$ 162,862,672	31.87%

Dayton Public Schools General Fund Trend Analysis of September 30th Revenues, Expenditures and Unreserved Cash Balance



DAYTON PUBLIC SCHOOLS BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES ALL DISTRICT FUNDS YEAR TO DATE ACTUALS - AS OF September 2021							
FUND NUMBER	DESCRIPTION	BEGINNING CASH BALANCE 07/01/21	YTD CASH RECEIPTS	YTD CASH DISBURSEMENTS	Current CASH BALANCE 9/30/21	Encumbrances	Unreserved CASH BALANCE 9/30/21
GENERAL FUND							
001	General Fund	\$107,981,019	\$ 80,420,415	\$ 47,475,085	\$140,926,349	\$28,692,743	\$112,233,605
DEBT SERVICE FUND							
002	Bond Retirement	9,736,302	7,836,818	187,139	17,385,981	-	17,385,981
SPECIAL REVENUE FUNDS							
018	Principals Fund	581,407	28,710	25,956	584,160	37,257	546,903
019	Other Grant	595,121	2,650	96,226	501,546	22,685	478,861
034	Classroom Facilities Maintenan	4,807,078	313,566	348,274	4,772,370	753,158	4,019,212
300	District Managed Student Activity	263,017	17,991	17,543	263,465	87,923	175,542
401	Auxiliary Services NPSD	961,614	439,734	416,705	984,643	179,938	804,705
439	Public School Preschool	410,664	-	452,800	(42,136)	-	(42,136)
461	High Schools That Work	-	-	464	(464)	475	(939)
467	Student Wellness	2,784,878	-	891,018	1,893,860	2,075,077	(181,216)
499	Miscellaneous State Grants	17,636	-	-	17,636	-	17,636
507	ESSERS	6,339,094	4,910,810	11,999,548	(749,644)	11,556,144	(12,305,788)
509	21ST Century - 21st Century	234,021	-	296,672	(62,651)	542,933	(605,584)
510	Cares Relief Fund	-	87,407	87,407	-	-	-
516	IDEA Part B Special Education	553,710	-	1,955,308	(1,401,598)	99,310	(1,500,908)
524	Vocation Education CarlDPerkin	148,413	-	385,706	(237,293)	182,641	(419,933)
536	Title I School Improvement A	29,706	-	113,394	(83,688)	-	(83,688)
537	Title I School Improvement G	639,592	-	1,710,749	(1,071,158)	-	(1,071,157)
551	Title III Limit English Proficiency	29,644	-	53,428	(23,784)	26,500	(50,284)
572	Title I Disadvantaged Children	5,073,799	-	11,321,495	(6,247,696)	472,593	(6,720,289)
584	Drug Free Schools - Title IV	-	-	135,604	(135,604)	90,438	(226,042)
587	IDEA Preschool Handicapped	-	15,371	24,382	(9,012)	-	(9,012)
590	Improving Teacher Quality	39,800	-	318,172	(278,372)	128,799	(407,171)
599	Miscellaneous Federal Grants	174,085	9,172	358,416	(175,158)	-	(175,158)
Total Special Revenue Fund:		23,683,279	5,825,411	31,009,267	(1,500,578)	16,255,871	- (17,756,446)
CAPITAL PROJECT							
003	Permanent Improvement	17,576,253	3,901,996	\$12,434,381	9,043,868	7,950,258	1,093,610
ENTERPRISE FUNDS							
006	Food Service	19,277,682	1,152,147	1,470,102	18,959,727	9,326,519	9,633,208
009	Uniform School Supplies	23,357	-	957	22,400	-	22,400
013	Welcome Stadium	269,078	13,935,460	1,087,863	13,116,675	147,401	12,969,274
Total Enterprise Funds		\$19,570,117	\$15,087,607	\$2,558,922	32,098,802	9,473,920	\$22,624,882
INTERNAL SERVICE							
014	Internal Services Rotary	104,085	1,700	-	105,785	-	105,785
021	Intra District Services	8,108	-	-	8,108	-	8,108
024	Self Insured Employee Benefits	19,450,216	5,235,743	5,774,171	18,911,788	52,723	18,859,065
027	Worker's Comp Self Insured	14,240,183	133,175	36,458	14,336,901	55,525	14,281,376
Total Internal Service		33,802,592	5,370,618	5,810,629	33,362,582	108,248	- 33,254,334
TRUST AND AGENCY FUNDS							
022	District Agency	767,792	3,534,278	4,094,713	207,357	-	207,357
200	Student Managed Activity	218,531	61,617	12,335	267,812	68,376	199,436
Total Trust and Agency Fund		986,323	3,595,895	4,107,048	475,169	68,376	- 406,793
PRIVATE-PURPOSE TRUST FUND							
007	Special Trust	256,851	-	5,243	251,608	4,310	247,299
TOTAL ALL FUNDS		\$ 213,592,735	\$ 122,038,759	\$ 103,587,713	\$ 232,043,782	\$ 62,553,726	\$ 169,490,056

DAYTON PUBLIC SCHOOLS

MONTHLY FINANCIAL REPORTS NEGATIVE CASH BALANCE EXPLANATIONS For the Month Ending September 2021

Note 1: Public School Preschool

Fund 439 has a negative balance of \$42,136 and receipts to cover will post in October.

Note 2: High Schools That Work

Fund 461 has a negative balance of \$463.50 and receipts to cover will post in October.

Note 3: ESSERS

Fund 507 has a negative balance of \$749,644 and receipts to cover will post in October.

Note 4: 21ST Century - 21st Century

Fund 509 has a negative balance of \$62,651 and receipts to cover will post in October.

Note 5: IDEA PartB Special Education

Fund 516 has a negative balance of \$1,401,598 and receipts to cover will post in October.

Note 6: Vocation Education CarlDPerkins

Fund 524 has a negative balance of \$237,293 and receipts to cover will post in October.

Note 7: Title I School Improvement A

Fund 536 has a negative balance of \$83,688 and receipts to cover will post in October.

Note 8: Title I School Improvement G

Fund 537 has a negative balance of \$1,071,158 and receipts to cover will post in October.

Note 9: Title III Limit English Proficiency

Fund 551 has a negative balance of \$23,784 and receipts to cover will post in October.

Note 10: Title I Disadvantaged Children

Fund 572 has a negative balance of \$6,247,696 and receipts to cover will post in October.

Note 11: Drug Free Schools - Title IV

Fund 584 has a negative balance of \$135,604 and receipts to cover will post in October.

Note 12: IDEA Preschool Handicapped

Fund 587 has a negative balance of \$9,012 and receipts to cover will post in October.

Note 13: Improving Teacher Quality

Fund 590 has a negative balance of \$278,372 and receipts to cover will post in October.

Note 14: Miscellaneous Federal Grants

Fund 599 has a negative balance of \$175,158 and receipts to cover will post in October.

DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund
As Of September 2021

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2022	Percent Expended
OPERATING FUND						
001	General Fund	\$ 239,030,500	\$ 47,475,085	\$ 28,692,743	\$ 162,862,672	31.87%
DEBT SERVICE FUND						
002	Bond Retirement	17,150,000	187,139	-	16,962,861	1.09%
SPECIAL REVENUE FUNDS						
018	Principals Fund	819,462	25,956	37,257	756,249	7.71%
019	Other Grant	991,418	96,226	22,685	872,507	11.99%
034	Classroom Facilities Maintenance	2,797,244	348,274	753,158	1,695,812	39.38%
300	District Managed Student Activity	404,271	17,543	87,923	298,805	26.09%
401	Auxiliary Services NPSD	3,672,170	416,705	179,938	3,075,527	16.25%
439	Public School Preschool	1,533,328	452,800	-	1,080,529	29.53%
451	Data Communication for Schools	46,800	-	-	46,800	0.00%
461	High Schools That Work	5,463	464	475	4,525	17.18%
467	Student Wellness	6,990,286	891,018	2,075,077	4,024,191	42.43%
499	Miscellaneous State Grants	229,821	-	-	229,821	0.00%
507	ESSERS	144,183,353	11,999,548	11,556,144	120,627,661	16.34%
509	21ST Century	1,489,390	296,672	542,933	649,785	56.37%
510	Cares Relief Fund	87,407	87,407	-	-	100.00%
516	IDEA PartB Special Education	11,575,938	1,955,308	99,310	9,521,320	17.75%
524	Vocation Education CarlDPerkins	1,543,836	385,706	182,641	975,489	36.81%
536	Title I School Improvement A	1,291,272	113,394	-	1,177,878	8.78%
537	Title I School Improvement G	2,374,937	1,710,749	-	664,188	72.03%
551	Title III Limit English Proficiency	840,777	53,428	26,500	760,849	9.51%
572	Title I Disadvantaged Children	43,122,011	11,321,495	472,593	31,327,922	27.35%
584	Drug Free Schools	1,000,000	135,604	90,438	773,958	22.60%
587	IDEA Preschool Handicapped	169,927	24,382	-	145,545	14.35%
590	Improving Teacher Quality	2,689,128	318,172	128,799	2,242,157	16.62%
599	Miscellaneous Federal Grants	1,356,180	358,416	-	997,764	26.43%
	Special Revenue Funds	229,214,419	31,009,267	16,255,871	181,949,282	20.62%
CAPITAL PROJECTS						
003	Permanent Improvement	22,343,015	12,434,381	7,950,258	1,958,375	91.23%
ENTERPRISE FUNDS						
006	Food Service	14,669,835	1,470,102	9,326,519	3,873,214	73.60%
009	Uniform School Supplies	26,000	957	-	25,043	3.68%
013	Welcome Stadium	14,520,160	1,087,863	147,401	13,284,896	8.51%
	Total Enterprise Funds	29,215,995	2,558,922	9,473,920	17,183,153	41.19%
INTERNAL SERVICE						
014	Internal Services Rotary	105,000	-	-	105,000	0.00%
021	Intra District Services	8,108	-	-	8,108	0.00%
024	Self Insured Employee Benefits	27,521,553	5,774,171	52,723	21,694,658	21.17%
027	Worker's Comp Self Insured	3,512,055	36,458	55,525	3,420,072	2.62%
	Total Internal Service	31,146,716	5,810,629	108,248	25,227,838	19.00%
TRUST AND AGENCY FUNDS						
022	District Agency	16,355,000	4,094,713	-	12,260,287	25.04%
200	Student Managed Activity	390,512	12,335	68,376	309,801	20.67%
	Total Trust and Agency Funds	16,745,512	4,107,048	68,376	12,570,088	24.93%
PRIVATE-PURPOSE TRUST FUND						
007	Special Trust	307,885	5,243	4,310	298,333	3.10%
TOTAL ALL FUNDS		\$ 585,154,041	\$ 103,587,714	\$ 62,553,728	\$ 419,012,601	28.39%

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

	<u>September 30, 2021</u>	<u>August 31, 2021</u>	<u>September 30, 2020</u>	<u>Change from Previous Year</u>
Total Par Value	\$192,269,987.46	\$177,215,969.80	\$158,880,249.48	\$33,389,737.98
Total Adjusted Cost	\$191,887,176.13	\$176,844,496.47	\$158,880,249.48	\$33,006,926.65
Total Market Value	\$191,680,011.11	\$176,800,487.42	\$159,044,912.02	\$32,635,099.09
Unrealized Gain or (Loss)	(\$207,165.02)	(\$44,009.05)	\$164,662.54	(\$371,827.56)
Weighted Average Yield	0.255%	0.250%	0.471%	-0.216%
Fifth Third Bank Yield	0.444%	0.470%	0.892%	-0.448%
Star Ohio Yield	0.080%	0.080%	0.200%	-0.120%
Weighted Average Remaining Life (Days)	418	405	224	194
Interest Earnings Actual - Year to Date	\$310,769.12	\$265,481.83	\$752,845.00	(\$442,075.88)
Investment Holdings	<u>September 30, 2021</u>	<u>August 31, 2021</u>	<u>September 30, 2020</u>	<u>Change from Previous Year</u>
Money Market	\$22,780,593.44	\$14,922,997.88	\$23,625,826.43	(\$845,232.99)
Certificate of Deposits	\$10,450,530.98	\$10,451,433.65	\$12,611,232.54	(\$2,160,701.56)
U.S. Agencies	\$58,910,492.67	\$51,894,083.97	\$25,951,430.00	\$32,959,062.67
Star Ohio	\$99,538,394.02	\$99,531,971.92	\$96,856,423.05	\$2,681,970.97
	\$191,680,011.11	\$176,800,487.42	\$159,044,912.02	\$32,635,099.09

SEPTEMBER 30, 2021



AUGUST 31, 2021



SEPTEMBER 30, 2020



**DAYTON PUBLIC SCHOOLS
CASH RECONCILIATION
AS OF SEPTEMBER 30, 2021**

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	9/30/2021	41,171,117.74
Investments		
Star Ohio	9/30/2021	99,538,394.02
Fifth Third Securities	9/30/2021	92,348,782.11
Total Per Bank		<u>233,058,293.87</u>
Cash Balance Per Book		232,043,781.58
Key Bank Outstanding Checks		1,093,651.91
Payroll Liabilities		(167,414.33)
Aug/Sep Bank Interest book in October		95,989.63
Aug/Sep Bank Fees book in October		(5,099.30)
Other Reconciling Items		(2,615.62)
Total Per Book		<u>233,058,293.87</u>