



# **Monthly Financial Reports**

## **FEBRUARY 2023**

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, 2022 - June 30, 2023  
submitted for your review and consideration:

**Hiwot Abraha**  
**Treasurer/CFO**



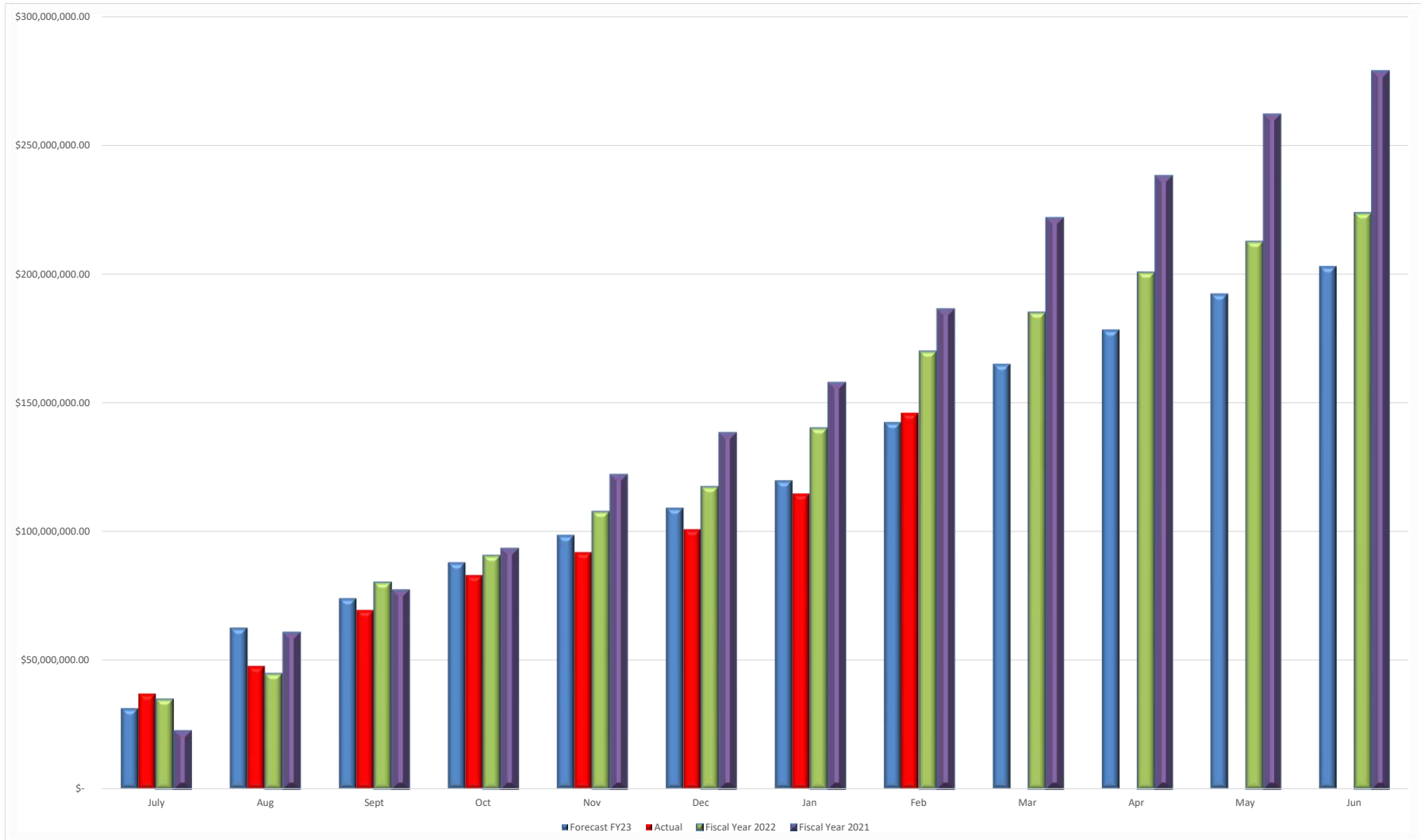
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**DAYTON PUBLIC SCHOOLS  
GENERAL FUND REVENUES  
FORECAST AND ACTUAL COMPARISON REPORT FOR FEBRUARY-2023**

**Revenues**

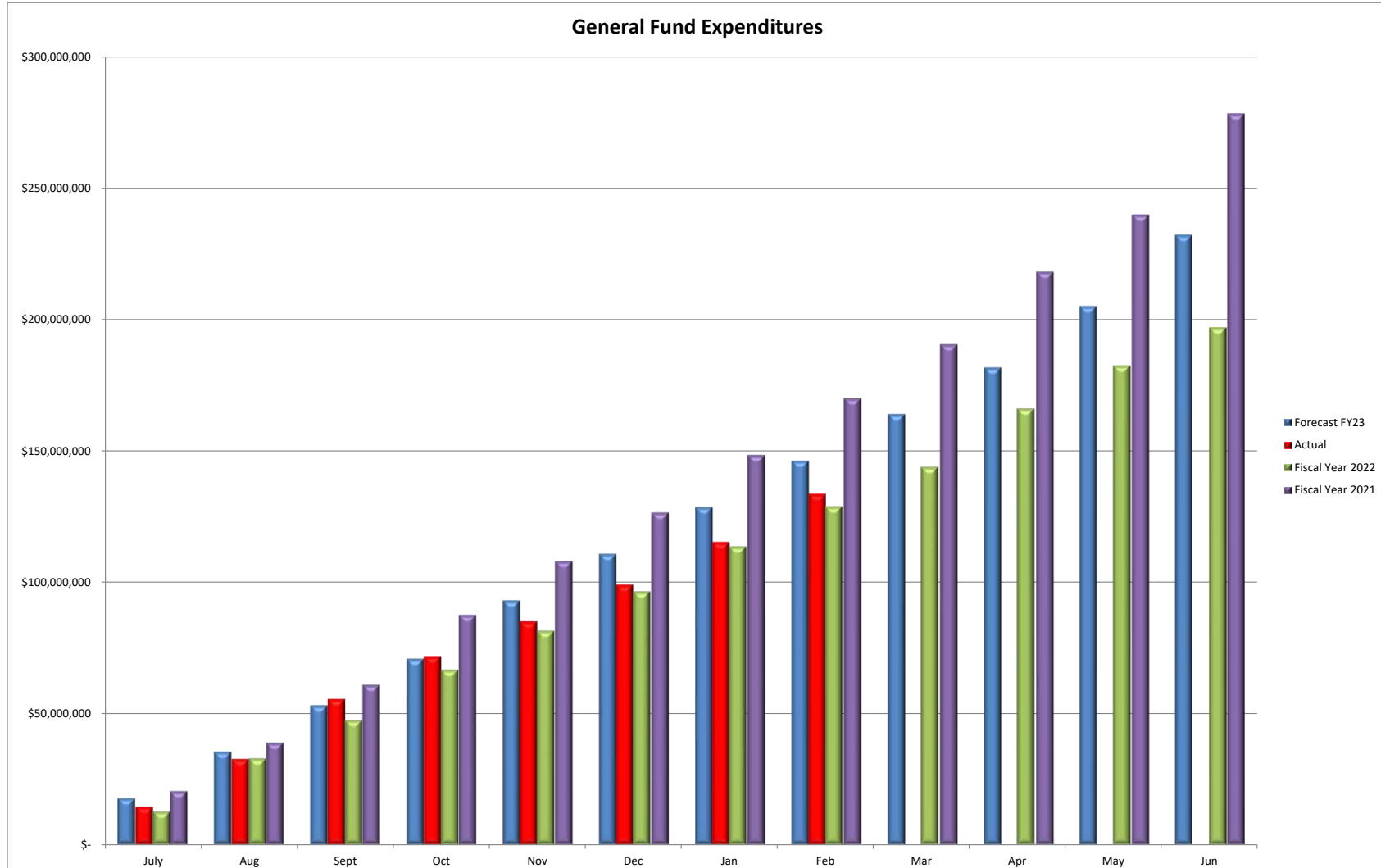
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	31,360,005	62,592,009	74,007,203	87,977,401	98,587,869	109,198,336	119,808,803	142,410,721	165,010,788	178,366,057	192,336,256	202,946,723
Actual	37,015,289	47,779,317	69,463,954	83,051,960	91,927,388	100,784,269	114,605,416	145,894,894				
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
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



**DAYTON PUBLIC SCHOOLS  
GENERAL FUND EXPENDITURES  
FORECAST AND ACTUAL COMPARISON REPORT FOR FEBRUARY-2023**

**Expenditures**

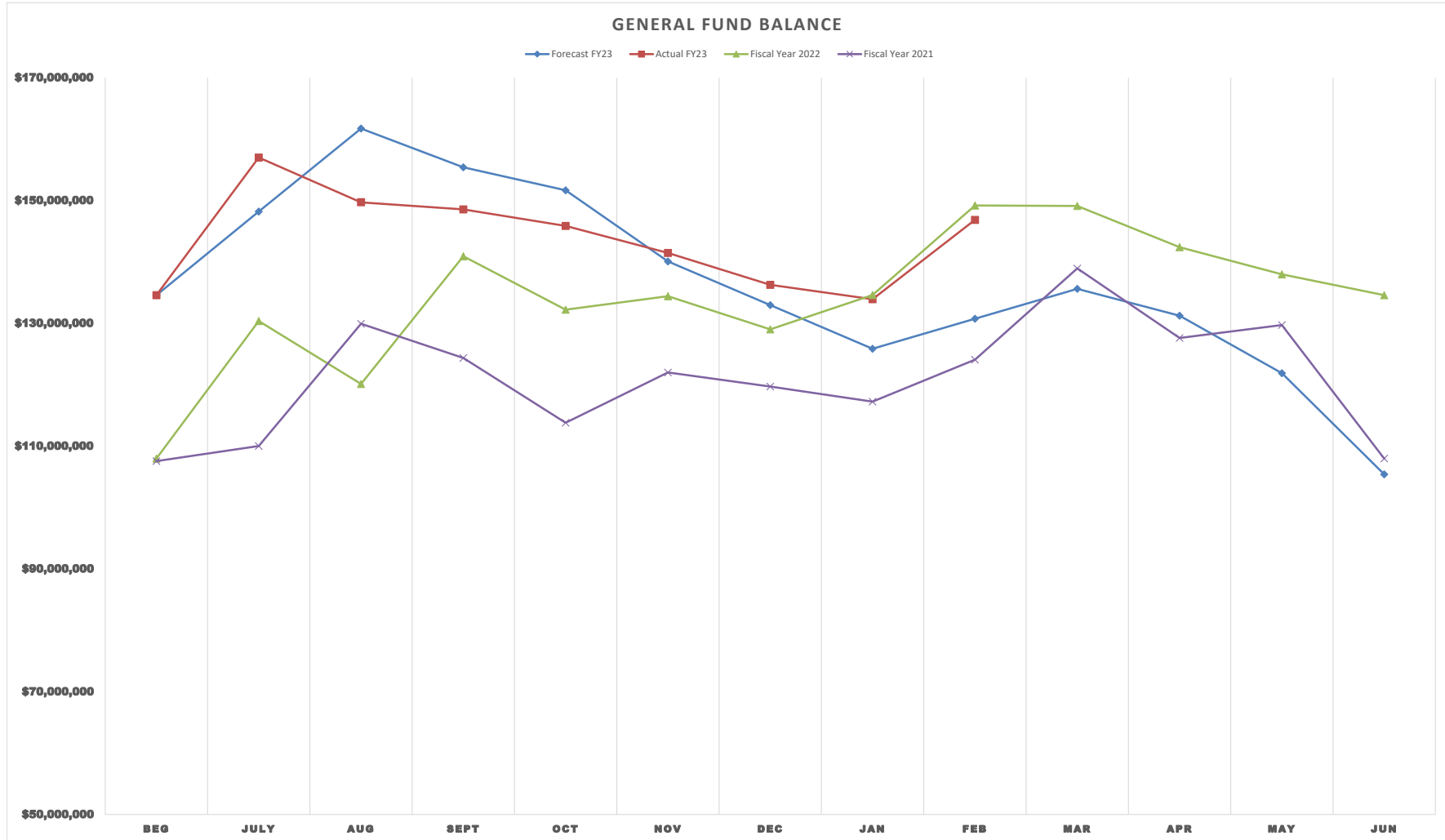
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	17,126,739	34,253,477	51,380,216	68,506,955	89,904,276	107,031,014	124,157,753	141,284,492	158,411,231	175,537,969	198,075,757	221,101,519
Actual	14,588,712	32,651,571	55,475,818	71,763,220	85,034,500	99,086,609	115,263,504	133,622,920				
Fiscal Year 2022	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 2021	19,842,886	42,116,449	63,675,920	86,339,590	114,332,023	136,605,524	159,450,933	181,231,744	203,150,545	226,543,215	254,481,811	279,042,057



**DAYTON PUBLIC SCHOOLS  
GENERAL FUND BALANCE  
FORECAST AND ACTUAL COMPARISON REPORT FOR FEBRUARY-2023**

**Fund Balance**

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	134,587,582	148,223,752	161,731,922	155,423,281	151,669,645	140,095,598	132,982,231	125,868,864	130,746,947	135,623,179	131,254,614	121,876,216	105,417,949
Actual FY22	134,587,582	157,014,159	149,715,327	148,575,716	145,876,320	141,480,469	136,285,240	133,929,493	146,859,554				
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
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



**DAYTON PUBLIC SCHOOLS**  
**General Fund (001)**  
**Comparison of February 2022 to February 2023**

	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Increase/ (Decrease)	Notes
<b>BEGINNING CASH BALANCE</b>	<b>\$107,981,019</b>	<b>\$134,587,581</b>	<b>\$26,606,562</b>	
<b>REVENUES:</b>				
<b>Local Property Taxes</b>				
General Property Tax (Real Estate)	47,835,555	47,533,330	(302,225)	
Tangible Personal Property Tax	7,656,100	8,211,447	555,348	
Payments in Lieu of Taxes	37,500	240,001	202,501	
<b>Total Property Taxes</b>	<b>\$55,529,154</b>	<b>\$55,984,778</b>	<b>\$455,624</b>	
<b>State Funding</b>				
Unrestricted Grants-in-Aid	81,378,032	76,858,852	(4,519,179)	
Restricted Grants-in-Aid	10,337,950	9,045,375	(1,292,574)	
<b>Total State Funding</b>	<b>\$91,715,981</b>	<b>\$85,904,227</b>	<b>(\$5,811,754)</b>	(1)
<b>Other Financing Sources</b>				
Advances In	20,899,539	6,325	(20,893,214)	(2)
Other Revenues	1,828,311	3,999,562	2,171,252	(3)
	<b>\$22,727,850</b>	<b>\$4,005,888</b>	<b>(\$18,721,962)</b>	
<b>TOTAL REVENUE</b>	<b>\$169,972,985</b>	<b>\$145,894,894</b>	<b>(\$24,078,092)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	65,085,424	64,699,733	(385,691)	
Employees' Retirement/Insurance Benefits	24,221,398	24,148,089	(73,309)	
<b>Total Salaries and Benefits</b>	<b>89,306,822</b>	<b>88,847,822</b>	<b>(459,000)</b>	(4)
<b>Purchased Services</b>				
Lease Payments	338,630	327,222	(11,407)	
Charter Schools				
Voucher Schools/Tuition Adjustments	99,416	42,467	(56,950)	
Purchased Services - Other	21,210,410	25,097,768	3,887,358	(5)
<b>Total Purchased Services</b>	<b>21,648,456</b>	<b>25,467,457</b>	<b>3,819,001</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	5,908,389	6,597,944	689,556	
Capital Outlay	2,335,017	2,271,232	(63,785)	
Advances Out	6,413,553		(6,413,553)	(6)
Other Objects	3,143,177	10,438,466	7,295,289	(7)
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$17,800,136</b>	<b>\$19,307,642</b>	<b>\$1,507,506</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$128,755,414</b>	<b>\$133,622,920</b>	<b>\$4,867,507</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>41,217,572</b>	<b>12,271,973</b>	<b>(28,945,598)</b>	
<b>Ending Cash Balance</b>	<b>\$149,198,591</b>	<b>\$146,859,554</b>	<b>(\$2,339,037)</b>	
Outstanding Encumbrance	18,274,871	17,967,178	(307,693)	
<b>Unreserved Cash Balance</b>	<b>\$130,923,720</b>	<b>\$128,892,376</b>	<b>(\$2,031,343)</b>	

EXPLANATIONS OF SIGNIFICANT VARIANCES  
COMPARING FISCAL YEAR 2022 ACTUALS TO FISCAL YEAR 2023 ACTUALS  
For the Month Ending February 28, 2023

**Note 1: Unrestricted Grants-in-Aid & Restricted Grants-in-Aid**

Unrestricted Grants-in-Aid decreased by \$4.5M as District received a one time reconciliation payment of biennial budget in State Foundation during January 2022. No such payment has been received during 2023.

Restricted Grants-in-Aid decreased \$1M primarily due to decrease in poverty based assistance funding from the State.

**Note 2: Advances In**

Advances-In decreased by \$20.9M due to the district not advancing money from the general fund to grant funds at end of FY'22.

**Note 3: Other Revenues**

Other revenues increased by \$2.1M due to an increase in investment interest from the investment accounts.

**Note 4: Salaries and Benefits**

Salaries and Benefits decreased by \$459K due to salaries and benefits for bus drivers being moved to ESSERS from the General Fund.

**Note 5: Purchased Services - Other**

Purchased Services increased by \$3.9M due to increase in payments related to lease termination, IT related purchased services including CBTS, payments made to RTA and private school parents for transportation, special education tuition, tuition payments for court placed juveniles and state foundation tuition deductions.

**Note 6: Advances Out**

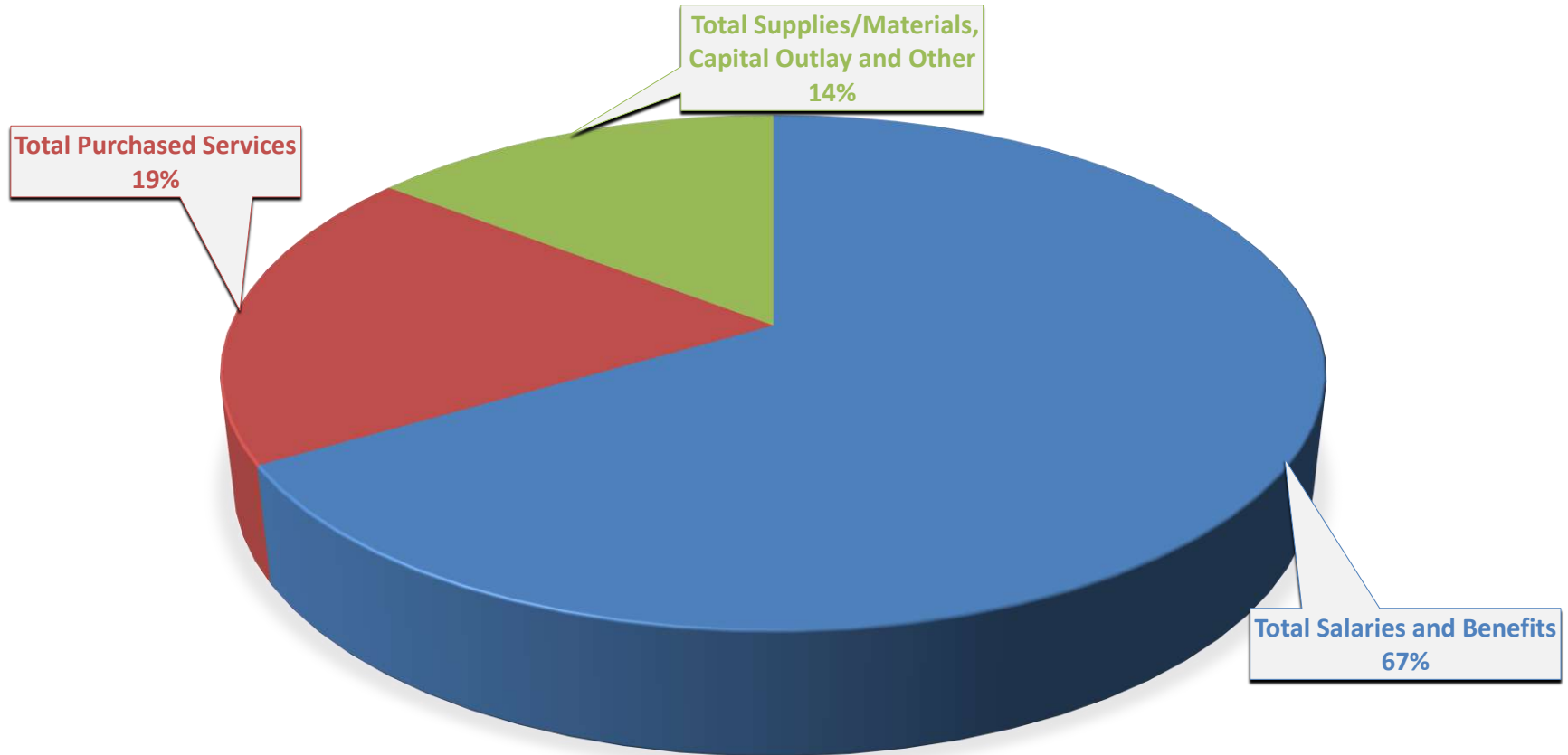
Advances Out decreased by \$6.4M as the District advanced money to the Permanent improvement fund during FY 2022. No such advances have been made during FY'2023.

**Note 7: Other Objects**

Other Objects increased by \$7.3M primarily due to \$6M transfer to the Welcome Stadium Fund for the renovations project and another \$1.1M transfer made to the Permanent Improvement Fund for loan repayment. Property tax collection fees has also gone up from FY'22 to FY'23



## PERCENTAGE OF GENERAL FUND SPENDING



**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of February 28, 2023**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	8,978,174	5,977,875		3,000,299	66.58%
Teachers	56,927,675	33,996,472		22,931,203	59.72%
School Nurses	3,042,985	1,795,142		1,247,843	58.99%
School Counselors	1,829,437	1,078,394		751,043	58.95%
Library Media Spec	880,600	519,391		361,209	58.98%
Extra Duty Pay	815,150	407,366		407,784	49.97%
Supplies/Materials	1,293,087	737,194	180,620	375,274	70.98%
<b>REGULAR INSTRUCTION</b>	<b>73,767,108</b>	<b>44,511,835</b>	<b>180,620</b>	<b>29,074,654</b>	<b>60.59%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	17,460,000	10,030,604	-	7,429,396	57.45%
Gifted Teachers	901,572	511,547	1,801	388,224	56.94%
ELL Program	3,497,530	1,808,640	76,269	1,612,620	53.89%
ECIP Program	2,445,902	1,180,798	-	1,265,104	48.28%
ECIP Para(s)	1,011,954	335,265	-	676,689	33.13%
Psychological Services	2,448,542	996,643	57,783	1,394,116	43.06%
Paraprofessionals	4,326,000	1,845,488	-	2,480,512	42.66%
Related Services	4,563,458	2,522,611	-	2,040,847	55.28%
PASS Required Services	10,120,000	3,885,386	-	6,234,614	38.39%
OEC Central Office	5,700,274	3,644,200	1,353,123	702,951	87.67%
<b>EXCEPTIONAL CHILDREN</b>	<b>52,475,232</b>	<b>26,761,181</b>	<b>1,488,976</b>	<b>24,225,074</b>	<b>53.84%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	625,950	365,022		260,928	58.31%
Positive School Climate	1,323,086	547,516	31,683	743,887	43.78%
Clericals/Bus Mgrs	3,778,940	2,091,899		1,687,041	55.36%
Career Tech	5,385,883	2,887,359	110,660	2,387,865	55.66%
Special Programs: Athletics	2,091,278	1,394,310	202,927	494,041	76.38%
Supplemental Athletic Contract	1,374,225	628,899		745,326	45.76%
<b>SPECIAL PROGRAMS</b>	<b>14,579,362</b>	<b>7,915,004</b>	<b>345,270</b>	<b>6,319,089</b>	<b>56.66%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,160,024	3,172,983	268,445	3,718,596	48.06%
Chief of Schools	1,270,623	658,303	295,641	316,680	75.08%
Office of Cultural Engagement	989,909	530,711		459,198	53.61%
Grants Mgmt	96,032	40,762	2,266	53,004	44.81%
Academics	838,691	407,670	12,024	418,997	50.04%
Accountability	1,894,598	1,033,654	275,812	585,133	69.12%
Student Services	347,788	179,973	1,500	166,316	52.18%
Student Enrollment Ctr	3,201,043	1,792,929	518,035	890,078	72.19%
<b>CHIEF ACADEMIC</b>	<b>15,798,709</b>	<b>7,816,984</b>	<b>1,373,723</b>	<b>6,608,002</b>	<b>58.17%</b>
<b>INSTRUCTION and SUPPORT</b>	<b>156,620,411</b>	<b>87,005,004</b>	<b>3,388,589</b>	<b>66,226,819</b>	<b>57.72%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	1,643,457	929,887	359,929	353,641	78.48%
IT/Erate Support	13,476,936	7,426,543	5,176,465	873,928	93.52%
Custodial Operations	8,952,810	5,101,228	221,975	3,629,607	59.46%
Grounds/Shop	2,559,686	1,011,974	136,323	1,411,389	44.86%
Facilities	7,761,306	3,623,713	851,591	3,286,002	57.66%
Environmental Compliance	749,519	333,810	105,984	309,725	58.68%
Distribution Center	991,344	657,285	17,582	316,476	68.08%
Mail Center	413,650	199,677	24,319	189,655	54.15%
Transportation	12,540,847	5,445,841	2,144,924	4,950,082	60.53%
<b>BUSINESS OPERATIONS</b>	<b>49,089,554</b>	<b>24,729,958</b>	<b>9,039,091</b>	<b>15,320,506</b>	<b>68.79%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	33,610	14,287	19,113	209	99.38%
Board Office/Member Pay	409,747	242,594	25,141	142,011	65.34%
Superintendent's Office	1,142,501	539,116	152,338	451,047	60.52%
Treasurer's Office	13,524,128	9,351,449	190,058	3,982,621	70.55%
Public Relations	943,237	404,410	67,619	471,208	50.04%
DEA President	107,978	60,886		47,092	56.39%
Human Resources	9,019,043	3,234,848	2,662,241	3,121,954	65.38%
Legal	1,910,560	1,010,347	597,885	302,328	84.18%
<b>ADMINISTRATION AND SUPPORT</b>	<b>27,090,803</b>	<b>14,857,937</b>	<b>3,714,395</b>	<b>8,518,471</b>	<b>68.56%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	10,552,360	4,589,006	573,929	5,389,425	48.93%
Utilities	3,902,366	2,441,014	1,251,175	210,176	94.61%
<b>FISCAL CHARGES</b>	<b>14,454,725</b>	<b>7,030,021</b>	<b>1,825,103</b>	<b>5,599,601</b>	<b>61.26%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 247,255,494</b>	<b>\$ 133,622,920</b>	<b>\$ 17,967,178</b>	<b>\$ 95,665,396</b>	<b>61.31%</b>

<b>DAYTON PUBLIC SCHOOLS</b> <b>BEGINNING BALANCE, REVENUES, EXPENDITURES AND ENDING BALANCES</b> <b>ALL DISTRICT FUNDS</b> <b>YEAR TO DATE ACTUALS - AS OF FEBRUARY 28, 2023</b>							
<b>FUND NUMBER</b>	<b>DESCRIPTION</b>	<b>BEGINNING CASH BALANCE July 1, 2022</b>	<b>YTD CASH RECEIPTS</b>	<b>YTD CASH DISBURSEMENTS</b>	<b>Current CASH BALANCE 2/28/23</b>	<b>Encumbrances 2/28/23</b>	<b>Unreserved CASH BALANCE 2/28/23</b>
<b>GENERAL FUND</b>							
001	General Fund	\$134,587,581	\$ 145,894,894	\$ 133,622,920	\$146,859,554	\$17,967,178	\$128,892,376
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	12,856,270	16,734,254	14,837,594	14,752,930		14,752,930
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	567,760	112,953	150,162	530,551	46,865	483,687
019	Other Grant	581,451	221,399	20,192	782,657	5,823	776,834
034	Classroom Facilities Maintenance	5,065,528	571,277	961,285	4,675,519	1,074,524	3,600,996
300	District Managed Student Activity	239,520	269,944	159,861	349,603	17,601	332,001
401	Auxiliary Services NPSD	1,000,416	2,330,000	1,438,235	1,892,181	313,696	1,578,485
439	Public School Preschool	(67,600)	360,081	363,681	(71,200)	348,800	(420,000)
451	Data Communication for Schools		23,400		23,400		23,400
467	Student Wellness	434,473		236,366	198,106	1,763	196,343
499	Miscellaneous State Grants	17,636			17,636		17,636
507	ESSERS	(236,521)	14,425,810	20,760,198	(6,570,909)	17,243,191	(23,814,099)
509	21ST Century - 21st Century		343,527	406,014	(62,487)	380,481	(442,967)
516	IDEA Part B Special Education	(92,793)	1,975,513	2,310,501	(427,780)	1,486,523	(1,914,304)
524	Vocation Education CarlDPerkins	(12,126)	239,854	274,593	(46,864)	112,552	(159,416)
536	Title I School Improvement A		11,800	11,800			
537	Title I School Improvement G		141,354	141,354			
551	Title III Limit English Proficiency	1,110	562,657	608,155	(44,388)	16,931	(61,319)
572	Title I Disadvantaged Children	(438,638)	8,902,383	9,493,038	(1,029,293)	1,646,571	(2,675,865)
584	Drug Free Schools - Title IV	(4,069)	323,195	401,760	(82,634)	463,762	(546,396)
587	IDEA Preschool Handicapped	(5,677)	51,361	52,109	(6,425)	7,122	(13,546)
590	Improving Teacher Quality	(21,538)	501,760	623,061	(142,838)	127,528	(270,367)
599	Miscellaneous Federal Grants	858,808	713,577	1,497,857	74,528	309,116	(234,588)
	<b>Total Special Revenue Funds</b>	<b>7,887,740</b>	<b>32,081,845</b>	<b>39,910,222</b>	<b>59,364</b>	<b>23,602,848</b>	<b>(23,543,484)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	8,795,572	2,128,690	5,698,826	5,225,436	2,764,715	2,460,721
<b>ENTERPRISE FUNDS</b>							
006	Food Service	20,939,092	7,503,493	6,620,872	21,821,714	2,442,746	19,378,967
009	Uniform School Supplies	22,292		1,942	20,350	357	19,993
013	Welcome Stadium	12,357,377	6,213,860	7,718,906	10,852,331	4,726,765	6,125,567
	<b>Total Enterprise Funds</b>	<b>33,318,761</b>	<b>13,717,354</b>	<b>14,341,720</b>	<b>32,694,395</b>	<b>7,169,868</b>	<b>25,524,527</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	101,748	4,679	10,000	96,427		96,427
021	Intra District Services	5,892		2,784	3,108		3,108
024	Self Insured Employee Benefits	21,751,678	17,604,928	17,524,971	21,831,635	14,312	21,817,323
027	Worker's Comp Self Insured	13,488,426	791,877	1,029,085	13,251,217	47,880	13,203,337
	<b>Total Internal Service</b>	<b>35,347,743</b>	<b>18,401,484</b>	<b>18,566,840</b>	<b>35,182,387</b>	<b>62,192</b>	<b>35,120,195</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	1,203,910	11,271,744	8,882,650	3,593,005		3,593,005
200	Student Managed Activity	221,973	59,783	34,631	247,126	33,709	213,417
	<b>Total Trust and Agency Funds</b>	<b>1,425,884</b>	<b>11,331,527</b>	<b>8,917,280</b>	<b>3,840,130</b>	<b>33,709</b>	<b>3,806,422</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	247,652		1,188	246,464	90	246,374
<b>TOTAL ALL FUNDS</b>		<b>\$234,467,202</b>	<b>\$240,290,047</b>	<b>\$235,896,590</b>	<b>\$238,860,659</b>	<b>\$51,600,599</b>	<b>\$187,260,060</b>

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

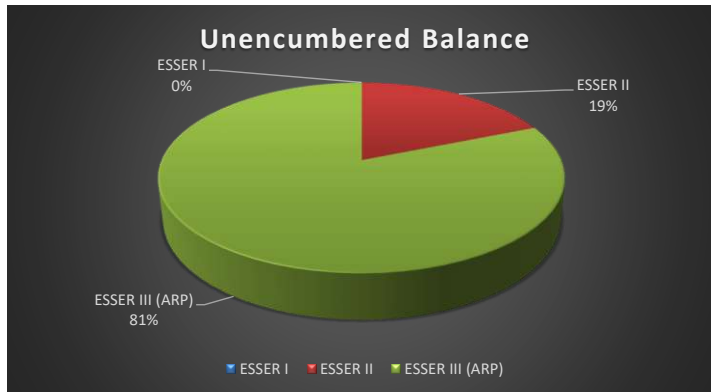
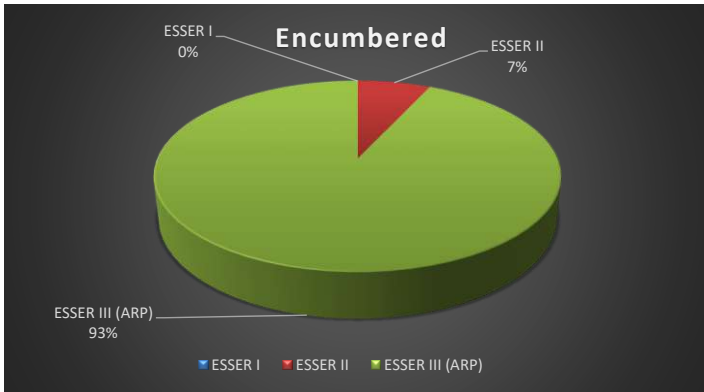
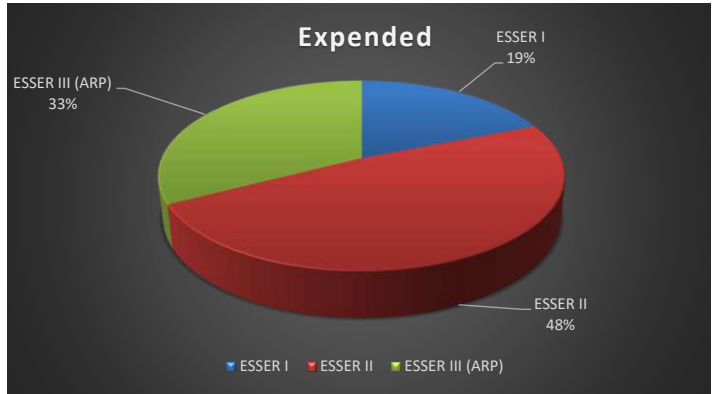
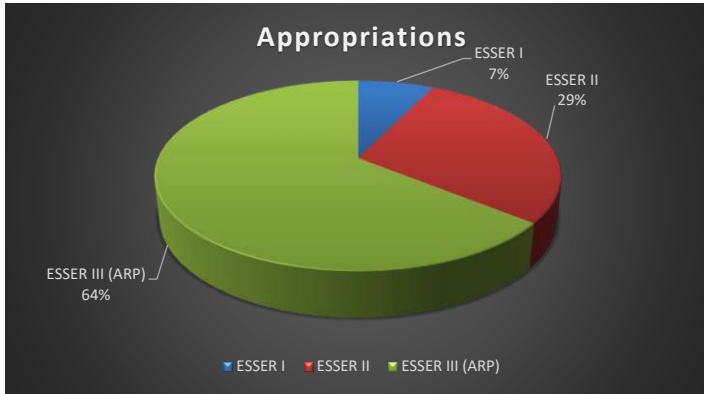
# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of February 28, 2023

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2023	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$247,255,494	\$ 133,622,920	\$17,967,178	\$95,665,396	61.31%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	17,180,050	14,837,594		2,342,456	86.37%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	860,363	150,162	46,865	663,336	22.90%
019	Other Grant	953,192	20,192	5,823	927,176	2.73%
034	Classroom Facilities Maintenance	4,999,395	961,285	1,074,524	2,963,586	40.72%
300	District Managed Student Activity	604,811	159,861	17,601	427,348	29.34%
401	Auxiliary Services NPSD	5,244,166	1,438,235	313,696	3,492,235	33.41%
439	Public School Preschool	1,183,919	363,681	348,800	471,439	60.18%
451	Data Communication for Schools	46,800			46,800	
461	High Schools That Work	10,000			10,000	
467	Student Wellness	434,473	236,366	1,763	196,343	54.81%
499	Miscellaneous State Grants	200,000			200,000	
507	ESSERS	118,057,316	20,760,198	17,243,191	80,053,928	32.19%
509	21ST Century	1,366,980	406,014	380,481	580,486	57.54%
516	IDEA PartB Special Education	9,470,112	2,310,501	1,486,523	5,673,088	40.09%
524	Vocation Education CarlDPerkins	1,432,703	274,593	112,552	1,045,558	27.02%
536	Title I School Improvement A	2,243,288	11,800		2,231,488	0.53%
537	Title I School Improvement G	508,757	141,354		367,403	27.78%
551	Title III Limit English Proficiency	1,502,527	608,155	16,931	877,442	41.60%
572	Title I Disadvantaged Children	40,006,686	9,493,038	1,646,571	28,867,077	27.84%
584	Drug Free Schools	2,284,802	401,760	463,762	1,419,281	37.88%
587	IDEA Preschool Handicapped	169,927	52,109	7,122	110,696	34.86%
590	Improving Teacher Quality	2,691,317	623,061	127,528	1,940,728	27.89%
599	Miscellaneous Federal Grants	3,157,376	1,497,857	309,116	1,350,403	57.23%
	<b>Special Revenue Funds</b>	<b>197,428,912</b>	<b>39,910,222</b>	<b>23,602,848</b>	<b>133,915,842</b>	<b>32.17%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	10,928,874	5,698,826	2,764,715	2,465,333	77.44%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	18,411,009	6,620,872	2,442,746	9,347,391	49.23%
009	Uniform School Supplies	37,300	1,942	357	35,001	6.16%
013	Welcome Stadium	18,681,357	7,718,906	4,726,765	6,235,687	66.62%
	<b>Total Enterprise Funds</b>	<b>37,129,667</b>	<b>14,341,720</b>	<b>7,169,868</b>	<b>15,618,079</b>	<b>57.94%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	110,000	10,000		100,000	9.09%
021	Intra District Services	5,892	2,784		3,108	47.25%
024	Self Insured Employee Benefits	30,021,275	17,524,971	14,312	12,481,993	58.42%
027	Worker's Comp Self Insured	4,016,935	1,029,085	47,880	2,939,970	26.81%
	<b>Total Internal Service</b>	<b>34,154,102</b>	<b>18,566,840</b>	<b>62,192</b>	<b>15,525,070</b>	<b>54.54%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,360,000	8,882,650		7,477,350	54.29%
200	Student Managed Activity	384,732	34,631	33,709	316,393	17.76%
	<b>Total Trust and Agency Funds</b>	<b>16,744,732</b>	<b>8,917,280</b>	<b>33,709</b>	<b>7,793,743</b>	<b>53.46%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	300,090	1,188	90	298,812	0.43%
<b>TOTAL ALL FUNDS</b>		<b>\$561,121,921</b>	<b>\$235,896,590</b>	<b>\$51,600,599</b>	<b>\$273,624,732</b>	<b>51.24%</b>

**DAYTON PUBLIC SCHOOLS**  
**ESSER STATUS REPORT**  
**February 28, 2023**

	<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	25,850,106.24	1,191,438.40	13,300,881.36
ESSER III (ARP)	90,667,711.71	17,413,746.39	16,040,052.48	57,213,912.84
<b>Total</b>	<b>141,249,133.77</b>	<b>53,372,187.38</b>	<b>17,231,490.88</b>	<b>70,514,794.20</b>

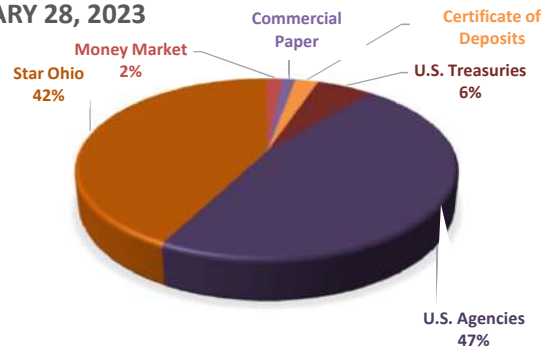


**DAYTON PUBLIC SCHOOLS**  
**MONTHLY FINANCIAL REPORT**  
**INVESTMENT PORTFOLIO STATUS REPORT**

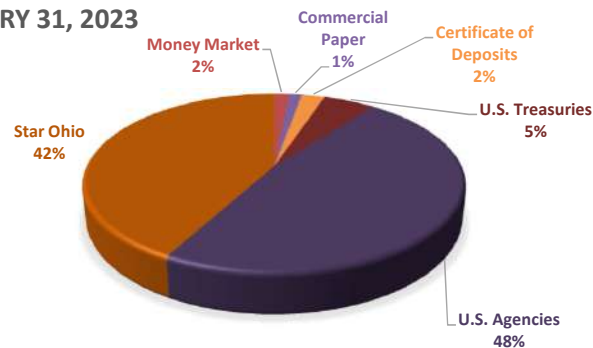
	February 28, 2023	January 31, 2023	February 28, 2022	Change from Previous Year
Total Par Value	\$201,242,846.86	\$200,799,465.25	\$192,529,849.53	\$8,712,997.33
Total Adjusted Cost	\$200,030,275.24	\$199,576,790.35	\$192,075,898.20	\$7,954,377.04
Total Market Value	\$193,441,192.41	\$193,896,548.31	\$189,888,586.10	\$3,552,606.31
Weighted Average Yield	2.73%	2.62%	0.315%	2.414%
Fifth Third Bank Yield	0.87%	0.86%	0.497%	0.373%
Star Ohio Yield	4.76%	4.56%	0.15%	4.610%
Meeder Investment Yield	2.51%	2.48%		2.511%
Weighted Average Remaining Life (Days)	358	375	463	-104
Interest Earnings Actual - Year to Date	\$854,352.35	\$398,656.66	\$55,025.39	\$799,326.96

Investment Holdings	February 28, 2023	January 31, 2023	February 28, 2022	Change from Previous Year
Money Market	\$3,114,877.11	\$2,959,972.11	\$7,846,237.44	(\$4,731,360.33)
Commercial Paper	\$2,468,295.00	\$2,459,494.00		\$2,468,295.00
Certificate of Deposits	\$4,562,180.16	\$4,570,283.80	\$8,274,635.03	(\$3,712,454.87)
U.S. Treasuries	\$10,994,850.50	\$10,326,731.80		\$10,994,850.50
U.S. Agencies	\$90,472,019.89	\$92,049,573.46	\$74,188,101.54	\$16,283,918.35
Star Ohio	\$81,828,969.75	\$81,530,493.14	\$99,579,612.09	(\$17,750,642.34)
	\$193,441,192.41	\$193,896,548.31	\$189,888,586.10	\$3,552,606.31

**FEBRUARY 28, 2023**



**JANUARY 31, 2023**



**FEBRUARY 28, 2022**



**DAYTON PUBLIC SCHOOLS  
CASH RECONCILIATION  
As Of February 28, 2023**

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	2/28/2023	41,279,073.05
Investments		
Star Ohio	2/28/2023	81,828,969.75
Fifth Third Securities	2/28/2023	93,124,164.89
US Bank	2/28/2023	25,077,140.60
Key Bank Outstanding Checks		(2,149,581)
Total Per Bank		<u>239,159,767</u>
Cash Balance Per Book		238,860,659
Anthem		(434,786)
Interest		458,453
Fees		(2,211)
Misc. Debits		(590)
Liabilities		278,242
Total Per Book		<u>239,159,767</u>