



# **Monthly Financial Reports**

## **SEPTEMBER 2022**

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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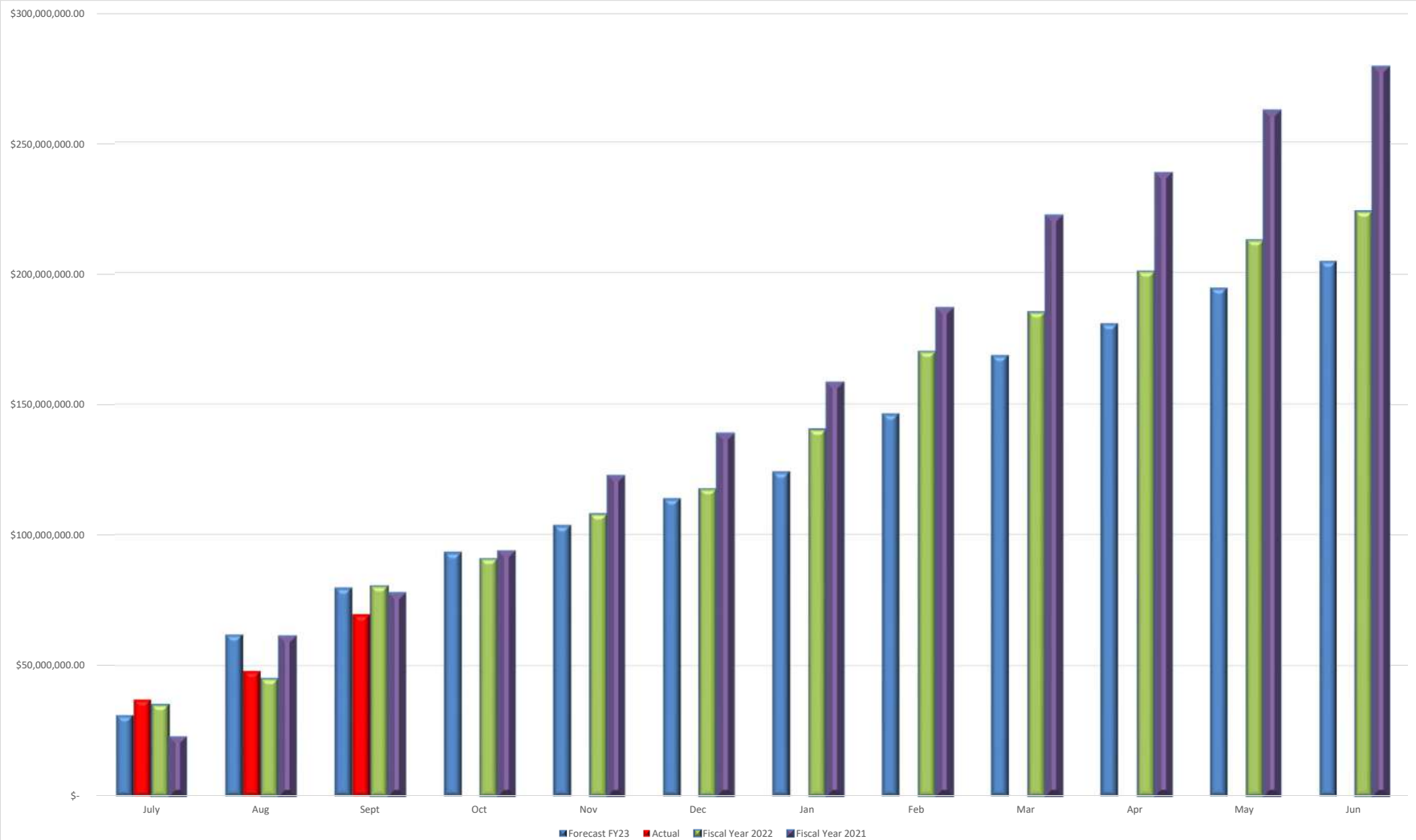
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**DAYTON PUBLIC SCHOOLS  
GENERAL FUND REVENUES  
FORECAST AND ACTUAL COMPARISON REPORT FOR SEPTEMBER-2022**

**Revenues**

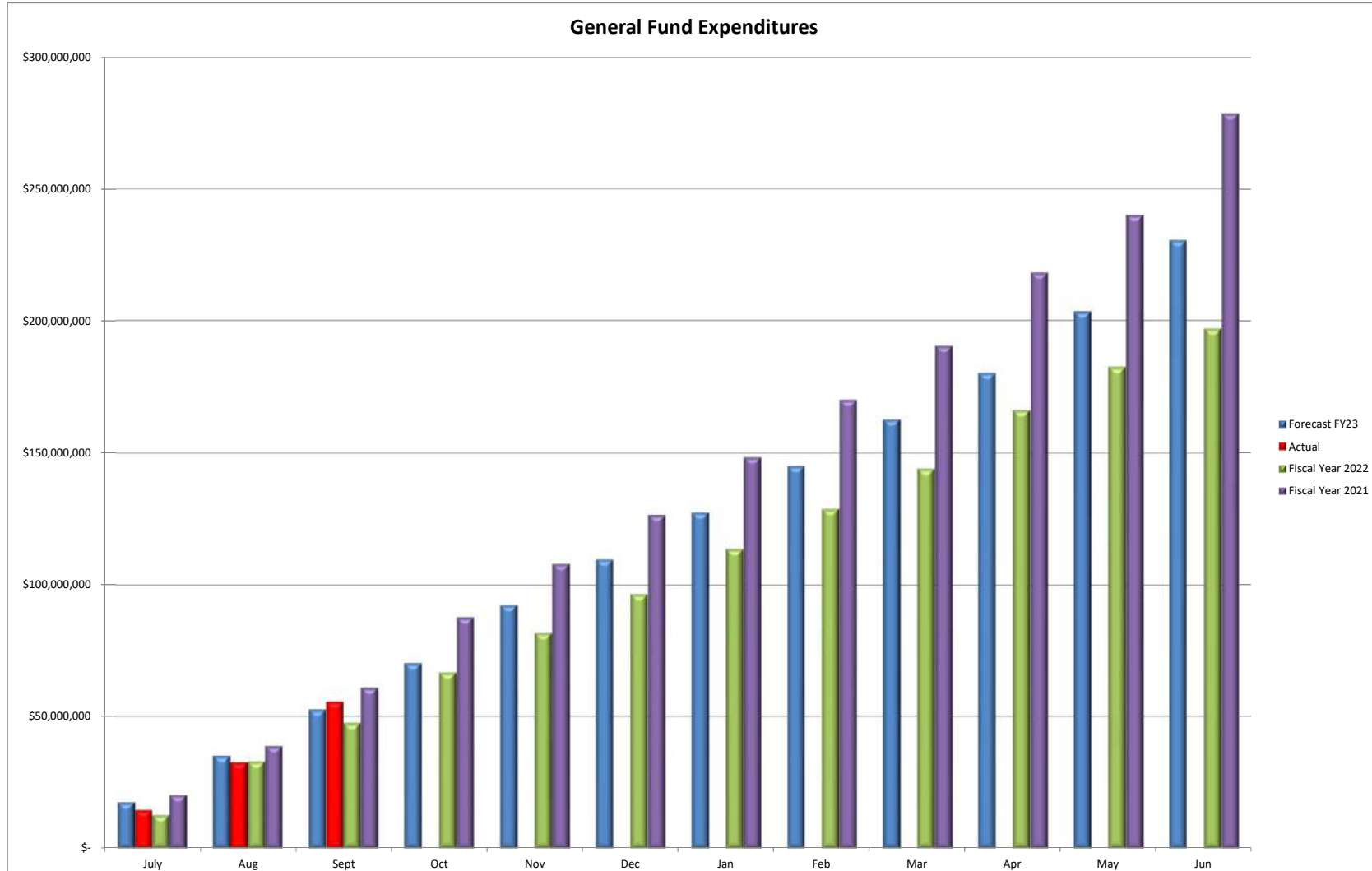
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	30,988,249	61,848,498	79,709,210	93,305,291	103,544,003	113,782,715	124,021,427	146,251,589	168,481,752	180,659,290	194,255,371	204,494,083
Actual	37,015,289	47,779,317	69,463,954									
Fiscal Year 2022	35,085,416	45,030,763	80,420,415	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 SEPTEMBER-2022**

**Expenditures**

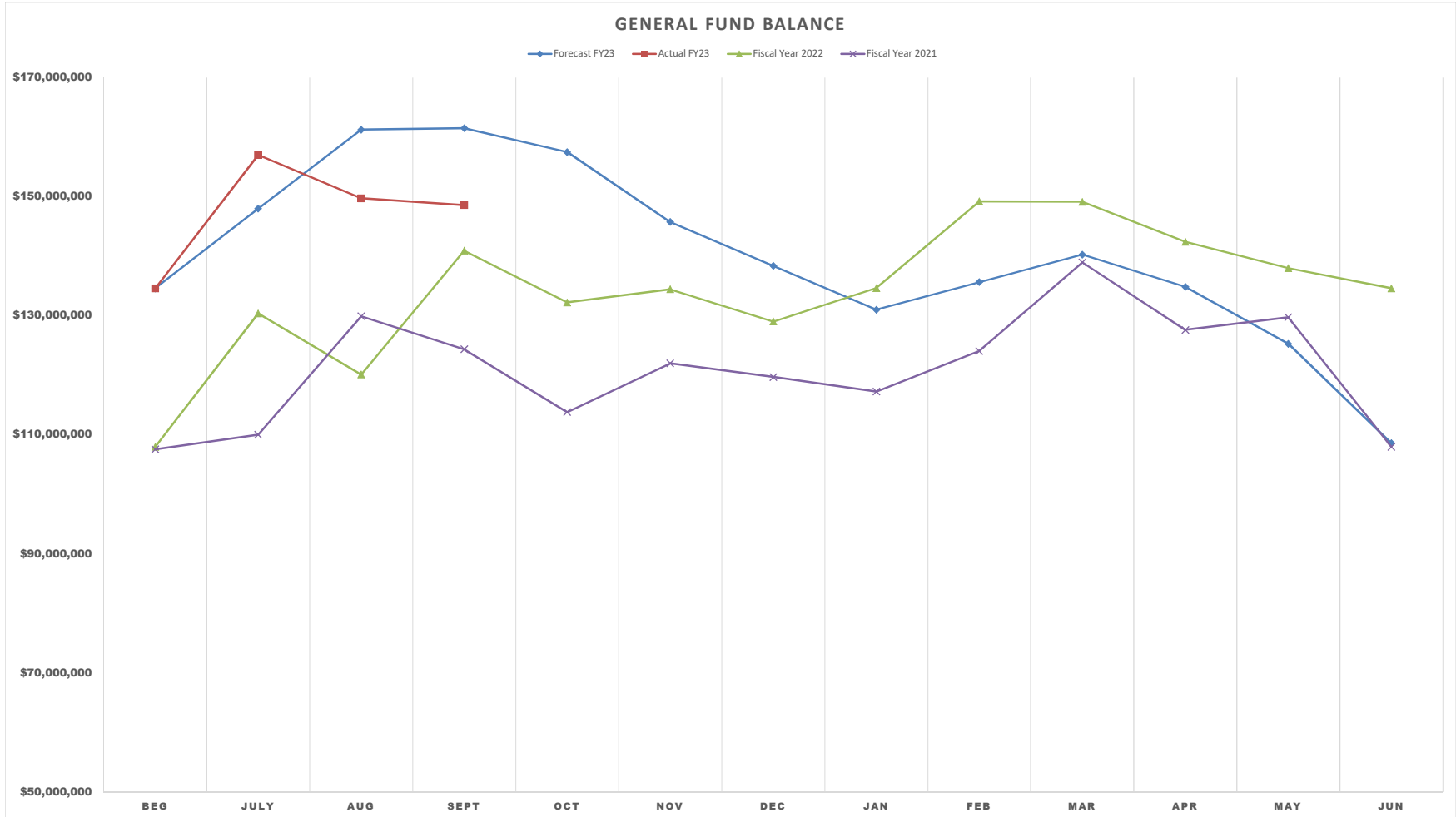
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	17,126,739	34,253,477	51,380,216	68,506,955	89,904,276	107,031,014	124,157,753	141,284,492	158,411,231	175,537,969	198,075,757	221,101,519
Actual	14,588,712	32,651,571	55,475,818									
Fiscal Year 2022	20,399,360	38,866,610	60,910,282	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 SEPTEMBER-2022**

**Fund Balance**

	Beg	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Forecast FY23	134,587,582	147,976,050	161,236,517	161,497,447	157,493,747	145,736,509	138,375,439	131,014,369	135,644,750	140,275,131	134,852,888	125,288,937	108,582,967
Actual FY22	134,587,582	157,014,159	149,715,327	148,575,716									
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 September 2021 to September 2022**

	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)	27,721,398	26,923,389	(798,009)	
Tangible Personal Property Tax	4,106,542	4,579,061	472,519	
Payments in Lieu of Taxes		144,298	144,298	
<b>Total Property Taxes</b>	<b>\$31,827,940</b>	<b>\$31,646,748</b>	<b>(\$181,192)</b>	(1)
<b>State Funding</b>				
Unrestricted Grants-in-Aid	26,744,303	31,204,415	4,460,112	
Restricted Grants-in-Aid	4,035,687	5,266,955	1,231,268	
<b>Total State Funding</b>	<b>\$30,779,990</b>	<b>\$36,471,370</b>	<b>\$5,691,380</b>	(2)
<b>Other Financing Sources</b>				
Advances In	17,335,986	6,325	(17,329,661)	(3)
Other Revenues	476,499	1,339,510	863,011	
	<b>\$17,812,485</b>	<b>\$1,345,836</b>	<b>(\$16,466,649)</b>	
<b>TOTAL REVENUE</b>	<b>\$80,420,415</b>	<b>\$69,463,954</b>	<b>(\$10,956,461)</b>	
<b>EXPENDITURES:</b>				
<b>Salaries and Benefits</b>				
Personal Services	22,225,089	26,800,792	4,575,703	
Employees' Retirement/Insurance Benefits	7,609,876	9,315,999	1,706,123	
<b>Total Salaries and Benefits</b>	<b>29,834,965</b>	<b>36,116,791</b>	<b>6,281,826</b>	(4)
<b>Purchased Services</b>				
Lease Payments	123,083	124,716	1,633	
Voucher Schools/Tuition Adjustments	34,250	29,590	(4,660)	
Purchased Services - Other	8,205,505	11,450,919	3,245,414	(5)
<b>Total Purchased Services</b>	<b>8,362,838</b>	<b>11,605,225</b>	<b>3,242,387</b>	
<b>Supplies / Materials, Capital Outlay and Other</b>				
Supplies and Materials	3,282,362	3,490,144	207,782	
Capital Outlay	1,307,717	926,927	(380,790)	(6)
Advances Out	3,563,553		(3,563,553)	(7)
Other Objects	1,123,650	3,336,731	2,213,081	(8)
<b>Total Supplies/Materials, Capital Outlay and Other</b>	<b>\$9,277,282</b>	<b>\$7,753,803</b>	<b>(\$1,523,479)</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$47,475,084</b>	<b>\$55,475,818</b>	<b>\$8,000,733</b>	
<b>Excess of Rev Over (Under) Exp</b>	<b>32,945,331</b>	<b>13,988,135</b>	<b>(18,957,196)</b>	
<b>Ending Cash Balance</b>	<b>\$140,926,350</b>	<b>\$148,575,716</b>	<b>\$7,649,366</b>	
Outstanding Encumbrance	28,692,743	29,057,303	364,560	
<b>Unreserved Cash Balance</b>	<b>\$112,233,607</b>	<b>\$119,518,413</b>	<b>\$7,284,806</b>	

EXPLANATIONS OF SIGNIFICANT VARIANCES  
COMPARING FISCAL YEAR 2021 ACTUALS TO FISCAL YEAR 2022 ACTUALS  
For the Month Ending September 30, 2022

**Note 1: Total Property Taxes**

Total Property Tax decreased by \$181,192 due to decrease in property tax collections for the August settlement.

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

Unrestricted Grants-in-Aid increased by \$4.5M due to increase in state foundation. State Foundation also includes Student Wellness funds that were reported in a separate fund during 2022.

Restricted Grants-in-Aid increased \$1.2 primarily due to increase in poverty based assistance funding from the State.

**Note 3: Advances In**

Advances In decreased by \$17.3M due to the district not advancing money from the general fund to grant funds at end of FY'22.

**Note 4: Salaries and Benefits**

Salaries and Benefits increased by \$6.3M due to a combination of salary increases and additional employees charging to the General Fund. There are additional 48 teachers in General Fund for 2023. September was a three pay month in 2023, during 2022, October was a three pay month. This resulted in additional increase in payroll.

**Note 5: Purchased Services - Other**

Purchased Services increased by \$3.2M due to increase in Special Education Tuition deduction through State Foundation along with increase in Cincinnati Bell and other technology related services.

**Note 6: Capital Outlay**

Capital Outlay decreased by \$380,790 due to laptop lease payment to HP. The payment was already made during 2022, while we are waiting board approval for 2023 to terminate the lease

**Note 7: Advances Out**

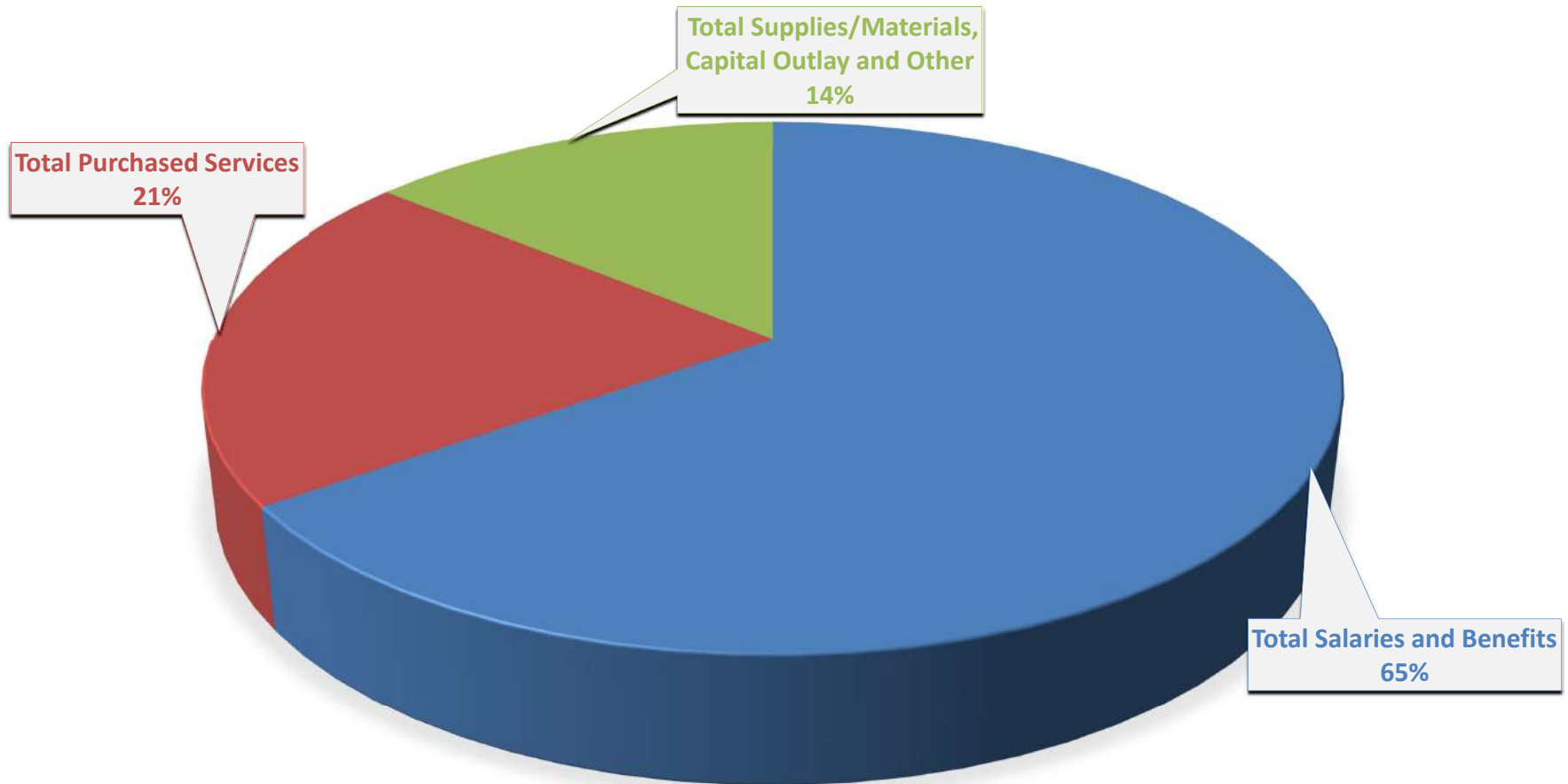
Advances Out decreased by \$3.6M as the District advanced money to the Permanent improvement fund during FY 2022. No such advances have been made during FY'2023.

**Note 8: Other Objects**

Other objects increased by \$2.2million due to permanent transfer made to the Permanent Improvement fund for FY'23 loan repayments.



## PERCENTAGE OF GENERAL FUND SPENDING



**DAYTON PUBLIC SCHOOLS**  
**General Fund Zero Based Budget**  
**As Of September 30, 2022**

	Budget	Expenditures	Encumbrances	Remaining Balance	Percentage
<b>Expenditures</b>					
<b>REGULAR INSTRUCTION</b>					
School Administration	8,978,174	2,405,971		6,572,203	26.80%
Teachers	56,927,675	13,816,015		43,111,660	24.27%
School Nurses	3,042,985	725,080		2,317,905	23.83%
School Counselors	1,829,437	434,126		1,395,311	23.73%
Library Media Spec	880,600	221,907		658,693	25.20%
Extra Duty Pay	815,150	25,332		789,818	3.11%
Supplies/Materials	1,293,087	448,846	248,256	595,985	53.91%
<b>REGULAR INSTRUCTION</b>	<b>73,767,108</b>	<b>18,077,277</b>	<b>248,256</b>	<b>55,441,575</b>	<b>24.84%</b>
<b>EXCEPTIONAL CHILDREN</b>					
OEC Teachers	17,460,000	4,117,220		13,342,780	23.58%
Gifted Teachers	901,572	205,023	1,500	695,049	22.91%
ELL Program	3,497,530	710,599	126,579	2,660,352	23.94%
ECIP Program	2,445,902	515,609		1,930,293	21.08%
ECIP Para(s)	1,011,954	128,860		883,094	12.73%
Psychological Services	2,448,542	419,875	2,099	2,026,568	17.23%
Paraprofessionals	4,326,000	633,653		3,692,347	14.65%
Related Services	4,563,458	998,949		3,564,509	21.89%
PASS Required Services	10,120,000	2,248,070		7,871,930	22.21%
OEC Central Office	5,700,274	809,134	3,464,469	1,426,671	74.97%
<b>EXCEPTIONAL CHILDREN</b>	<b>52,475,231</b>	<b>10,786,992</b>	<b>3,594,647</b>	<b>38,093,592</b>	<b>27.41%</b>
<b>SPECIAL PROGRAMS</b>					
Stivers Adjunct Staff	625,950	66,490		559,460	10.62%
Positive School Climate	1,323,086	194,465	60,593	1,068,028	
Clericals/Bus Mgrs	3,778,940	838,849		2,940,091	22.20%
Career Tech	5,385,883	1,135,801	166,785	4,083,297	24.19%
Special Programs: Athletics	1,841,278	590,431	340,768	910,079	50.57%
Supplemental Athletic Contract	1,374,225	5,632		1,368,593	0.41%
<b>SPECIAL PROGRAMS</b>	<b>14,329,362</b>	<b>2,831,669</b>	<b>568,146</b>	<b>10,929,547</b>	<b>23.73%</b>
<b>CHIEF ACADEMIC</b>					
Curriculum/Teach/Learn/Ed Tech	7,160,024	2,267,910	431,266	4,460,849	37.70%
Chief of Schools	1,270,623	251,489	412,475	606,660	52.25%
Office of Cultural Engagement	989,909	139,816		850,093	14.12%
Grants Mgmt	96,032	16,172	1,899	77,960	18.82%
Academics	838,691	166,523	14,219	657,949	21.55%
Accountability	1,894,598	710,921	291,343	892,335	52.90%
Student Services	347,788	69,225		278,564	19.90%
Student Enrollment Ctr	3,201,043	652,542	932,334	1,616,168	49.51%
<b>CHIEF ACADEMIC</b>	<b>15,798,709</b>	<b>4,274,598</b>	<b>2,083,535</b>	<b>9,440,577</b>	<b>40.24%</b>
<b>INSTRUCTION and SUPPORT</b>	<b>156,370,411</b>	<b>35,970,536</b>	<b>6,494,583</b>	<b>113,905,292</b>	<b>27.16%</b>
<b>BUSINESS OPERATIONS</b>					
Safety/Security	1,643,457	567,800	616,304	459,353	72.05%
IT/Erate Support	13,476,936	3,476,559	8,138,448	1,861,928	86.18%
Custodial Operations	8,852,810	2,080,863	280,609	6,491,339	26.67%
Grounds/Shop	2,559,686	320,081	174,922	2,064,684	19.34%
Facilities	7,761,306	1,451,234	968,585	5,341,487	31.18%
Environmental Compliance	749,519	248,095	157,194	344,230	54.07%
Distribution Center	991,344	275,545	21,008	694,791	29.91%
Mail Center	413,650	148,245	28,358	237,048	42.69%
Transportation	16,540,847	2,848,962	3,893,478	9,798,407	40.76%
<b>BUSINESS OPERATIONS</b>	<b>52,989,555</b>	<b>11,417,383</b>	<b>14,278,905</b>	<b>27,293,267</b>	<b>48.49%</b>
<b>ADMINISTRATION AND SUPPORT</b>					
Board Service Fund	33,610	6,586	20,034	6,990	79.20%
Board Office/Member Pay	409,747	96,096	57,947	255,704	37.59%
Superintendent's Office	1,074,501	221,370	293,167	559,964	47.89%
Treasurer's Office	6,032,971	2,310,226	269,708	3,453,036	42.76%
Advances Out	3,491,157			3,491,157	
Public Relations	943,237	127,671	83,655	731,911	22.40%
DEA President	107,978	18,650		89,328	17.27%
Human Resources	9,119,043	1,100,474	3,873,495	4,145,075	54.54%
Legal	1,910,560	229,203	258,196	1,423,160	25.51%
<b>ADMINISTRATION AND SUPPORT</b>	<b>23,122,804</b>	<b>4,110,276</b>	<b>4,856,202</b>	<b>14,156,324</b>	<b>38.78%</b>
<b>FISCAL CHARGES</b>					
Debt, Insurance and Taxes	10,552,360	2,975,522	689,964	6,886,876	34.74%
Utilities	3,902,366	1,002,102	2,737,649	162,616	95.83%
<b>FISCAL CHARGES</b>	<b>14,454,726</b>	<b>3,977,623</b>	<b>3,427,612</b>	<b>7,049,492</b>	<b>51.23%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 246,937,495</b>	<b>\$ 55,475,819</b>	<b>\$ 29,057,303</b>	<b>\$ 162,404,375</b>	<b>34.23%</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 SEPTEMBER 30, 2022</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 September 30, 2022</b>	<b>Encumbrances</b>	<b>Unreserved CASH BALANCE September 30, 2022</b>
<b>GENERAL FUND</b>							
001	General Fund	\$134,587,581	\$ 69,463,954	\$ 55,475,818	\$148,575,716	\$29,057,303	\$119,518,413
<b>DEBT SERVICE FUND</b>							
002	Bond Retirement	12,856,270	8,608,546	356,050	21,108,766		21,108,766
<b>SPECIAL REVENUE FUNDS</b>							
018	Principals Fund	567,760	59,757	52,230	575,287	39,366	535,921
019	Other Grant	581,451		15,741	565,709	2,565	563,144
034	Classroom Facilities Maintenance	5,065,528	297,788	444,153	4,919,163	1,369,324	3,549,839
300	District Managed Student Activity	239,520	56,847	61,943	234,423	50,270	184,153
401	Auxiliary Services NPSD	1,000,416	444,941	531,061	914,296	164,079	750,217
439	Public School Preschool	(67,600)	68,081	481	0	712,000	(712,000)
467	Student Wellness	434,473		156,770	277,703	277,703	
499	Miscellaneous State Grants	17,636			17,636		17,636
507	ESSERS	(236,521)	4,990,561	6,554,115	(1,800,075)	26,240,946	(28,041,020)
509	21ST Century - 21st Century		187,743	198,549	(10,806)	567,945	(578,751)
516	IDEA Part B Special Education	(92,793)	666,478	707,561	(133,875)	448,700	(582,575)
524	Vocation Education Carl D Perkin	(12,126)	142,474	135,950	(5,601)	80,354	(85,955)
536	Title I School Improvement A						
537	Title I School Improvement G		141,354	141,354			
551	Title III Limit English Proficiency	1,110	344,409	476,985	(131,465)	35,790	(167,256)
572	Title I Disadvantaged Children	(438,638)	3,835,873	4,233,888	(836,654)	1,405,770	(2,242,423)
584	Drug Free Schools - Title IV	(4,069)	95,168	129,538	(38,439)	114,615	(153,054)
587	IDEA Preschool Handicapped	(5,677)	21,213	19,754	(4,218)		(4,218)
590	Improving Teacher Quality	(21,538)	148,531	280,843	(153,850)	122,042	(275,892)
599	Miscellaneous Federal Grants	858,808	29,671	1,086,877	(198,397)	717,232	(915,629)
	<b>Total Special Revenue Funds</b>	<b>7,887,740</b>	<b>11,530,887</b>	<b>15,227,791</b>	<b>4,190,838</b>	<b>32,348,701</b>	<b>(28,157,862)</b>
<b>CAPITAL PROJECT</b>							
003	Permanent Improvement	8,795,572	1,843,657	1,973,018	8,666,211	4,106,452	4,559,759
<b>ENTERPRISE FUNDS</b>							
006	Food Service	20,939,092	1,473,136	1,848,401	20,563,827	7,073,748	13,490,079
009	Uniform School Supplies	22,292			22,292	1,579	20,713
013	Welcome Stadium	12,357,377	22,154	690,376	11,689,154	11,623,256	65,898
	<b>Total Enterprise Funds</b>	<b>33,318,761</b>	<b>1,495,289</b>	<b>2,538,777</b>	<b>32,275,273</b>	<b>18,698,583</b>	<b>13,576,690</b>
<b>INTERNAL SERVICE</b>							
014	Internal Services Rotary	101,748	1,953		103,701		103,701
021	Intra District Services	5,892		2,784	3,108		3,108
024	Self Insured Employee Benefits	21,751,678	6,828,741	7,278,363	21,302,058	25,146	21,276,911
027	Worker's Comp Self Insured	13,488,426	158,451	8,783	13,638,094	90,025	13,548,069
	<b>Total Internal Service</b>	<b>35,347,743</b>	<b>6,989,145</b>	<b>7,289,930</b>	<b>35,046,960</b>	<b>115,171</b>	<b>34,931,788</b>
<b>TRUST AND AGENCY FUNDS</b>							
022	District Agency	1,203,910	4,315,597	7,825,470	(2,305,962)		(2,305,962)
200	Student Managed Activity	221,973	11,285	9,427	223,830	31,221	192,610
	<b>Total Trust and Agency Funds</b>	<b>1,425,884</b>	<b>4,326,882</b>	<b>7,834,897</b>	<b>(2,082,133)</b>	<b>31,221</b>	<b>(2,113,353)</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>							
007	Special Trust	247,652			247,652	90	247,563
<b>TOTAL ALL FUNDS</b>		<b>\$234,467,202</b>	<b>\$104,258,361</b>	<b>\$90,696,281</b>	<b>\$248,029,282</b>	<b>\$84,357,520</b>	<b>\$163,671,761</b>
<b>Note:</b> All funds with negative cash balance should receive cash from the grantor in the following month to cover the deficit							

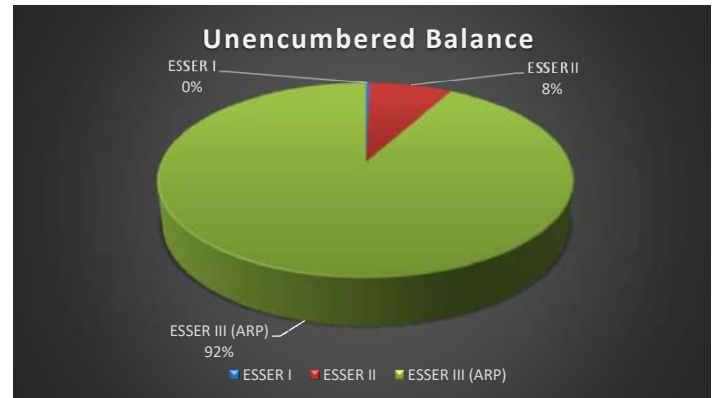
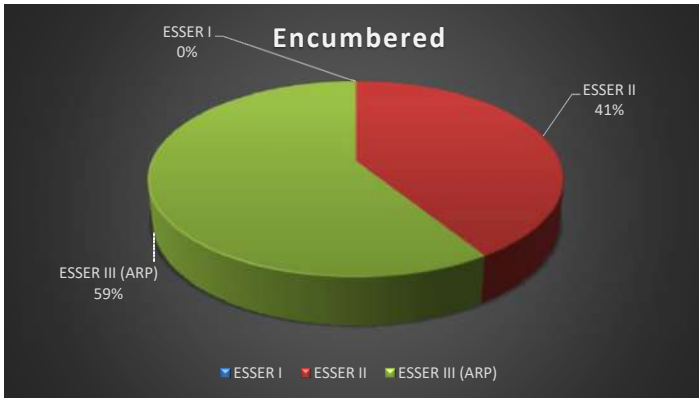
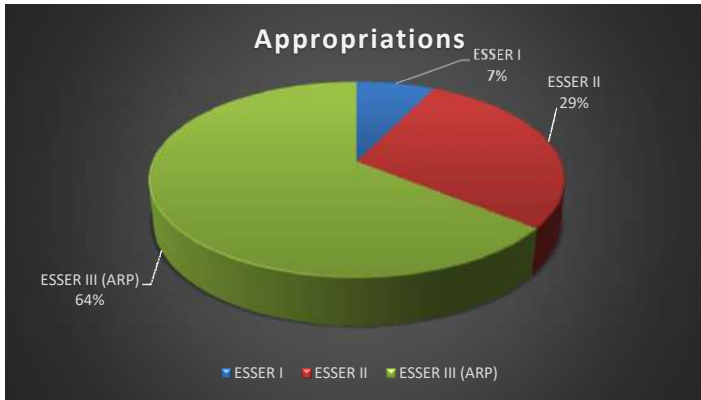
# DAYTON PUBLIC SCHOOLS

Budget vs. Actual by Fund  
As Of September 30, 2022

FUND	DESCRIPTION	Appropriation	Expenditure	Encumbrance	Remaining Budget in FY2022	Percent Expended
<b>OPERATING FUND</b>						
001	General Fund	\$246,937,495	\$ 55,475,818	\$29,057,303	\$162,404,374	34.23%
<b>DEBT SERVICE FUND</b>						
002	Bond Retirement	17,180,050	356,050		16,824,000	2.07%
<b>SPECIAL REVENUE FUNDS</b>						
018	Principals Fund	848,213	52,230	39,366	756,617	10.80%
019	Other Grant	953,192	15,741	2,565	934,886	1.92%
034	Classroom Facilities Maintenance	4,999,395	444,153	1,369,324	3,185,918	36.27%
300	District Managed Student Activity	604,226	61,943	50,270	492,013	18.57%
401	Auxiliary Services NPSD	3,437,112	531,061	164,079	2,741,973	20.22%
439	Public School Preschool	1,183,919	481	712,000	471,440	60.18%
451	Data Communication for Schools	46,800			46,800	
461	High Schools That Work	10,000			10,001	
467	Student Wellness	434,473	156,770	277,703		100.00%
499	Miscellaneous State Grants	200,000			200,000	
507	ESSERS	118,057,316	6,554,115	26,240,946	85,262,256	27.78%
509	21ST Century	1,366,980	198,549	567,945	600,486	56.07%
516	IDEA PartB Special Education	9,470,112	707,561	448,700	8,313,852	12.21%
524	Vocation Education CarlDPerkins	1,432,703	135,950	80,354	1,216,399	15.10%
536	Title I School Improvement A	2,243,288			2,243,289	
537	Title I School Improvement G	508,757	141,354		367,403	27.78%
551	Title III Limit English Proficiency	1,502,527	476,985	35,790	989,752	34.13%
572	Title I Disadvantaged Children	40,006,686	4,233,888	1,405,770	34,367,027	14.10%
584	Drug Free Schools	2,284,802	129,538	114,615	2,040,649	10.69%
587	IDEA Preschool Handicapped	169,927	19,754		150,173	11.63%
590	Improving Teacher Quality	2,691,317	280,843	122,042	2,288,432	14.97%
599	Miscellaneous Federal Grants	3,157,376	1,086,877	717,232	1,353,267	57.14%
	<b>Special Revenue Funds</b>	<b>195,609,123</b>	<b>15,227,791</b>	<b>32,348,701</b>	<b>148,032,633</b>	<b>24.32%</b>
<b>CAPITAL PROJECTS</b>						
003	Permanent Improvement	10,928,874	1,973,018	4,106,452	4,849,404	55.63%
<b>ENTERPRISE FUNDS</b>						
006	Food Service	18,411,009	1,848,401	7,073,748	9,488,861	48.46%
009	Uniform School Supplies	30,000		1,579	28,421	5.26%
013	Welcome Stadium	12,631,357	690,376	11,623,256	317,725	97.48%
	<b>Total Enterprise Funds</b>	<b>31,072,367</b>	<b>2,538,777</b>	<b>18,698,583</b>	<b>9,835,006</b>	<b>68.35%</b>
<b>INTERNAL SERVICE</b>						
014	Internal Services Rotary	110,000			110,000	
021	Intra District Services	5,892	2,784		3,108	47.25%
024	Self Insured Employee Benefits	30,021,275	7,278,363	25,146	22,717,766	24.33%
027	Worker's Comp Self Insured	4,016,935	8,783	90,025	3,918,127	2.46%
	<b>Total Internal Service</b>	<b>34,154,102</b>	<b>7,289,930</b>	<b>115,171</b>	<b>26,749,001</b>	<b>21.68%</b>
<b>TRUST AND AGENCY FUNDS</b>						
022	District Agency	16,360,000	7,825,470		8,534,530	47.83%
200	Student Managed Activity	384,732	9,427	31,221	344,084	10.57%
	<b>Total Trust and Agency Funds</b>	<b>16,744,732</b>	<b>7,834,897</b>	<b>31,221</b>	<b>8,878,614</b>	<b>46.98%</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007	Special Trust	300,090		90	300,000	0.03%
<b>TOTAL ALL FUNDS</b>		<b>\$552,926,833</b>	<b>\$90,696,281</b>	<b>\$84,357,522</b>	<b>\$377,873,032</b>	<b>31.66%</b>

**DAYTON PUBLIC SCHOOLS**  
**ESSER STATUS REPORT**  
**SEPTEMBER 30, 2022**

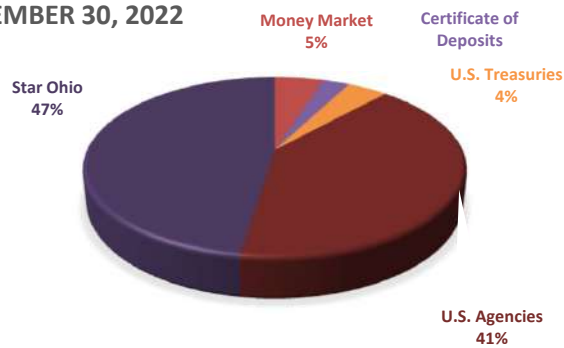
	<u>Appropriations</u>	<u>Expended</u>	<u>Encumbered</u>	<u>Unencumbered Balance</u>
<b>ESSER I</b>	10,238,996.06	9,931,808.32	-	307,187.74
<b>ESSER II</b>	40,342,426.00	23,778,072.54	10,774,210.58	5,790,142.88
<b>ESSER III (ARP)</b>	90,667,711.71	5,468,057.14	15,464,735.01	69,734,919.56
<b>Total</b>	<b>141,249,133.77</b>	<b>39,177,938.00</b>	<b>26,238,945.59</b>	<b>75,832,250.18</b>



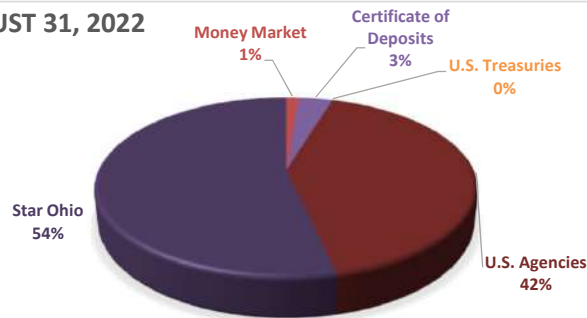
**DAYTON PUBLIC SCHOOLS**  
**MONTHLY FINANCIAL REPORT**  
**INVESTMENT PORTFOLIO STATUS REPORT**

	<b>September 30, 2022</b>	<b>August 31, 2022</b>	<b>September 30, 2021</b>	<b>Change from Previous Year</b>
Total Par Value	\$219,119,697.60	\$193,398,059.24	\$192,269,987.46	\$26,849,710.14
Total Adjusted Cost	\$218,100,228.01	\$192,893,732.91	\$191,887,176.13	\$26,213,051.88
Total Market Value	\$210,956,167.15	\$187,072,177.95	\$191,680,011.11	\$19,276,156.04
Weighted Average Yield	1.75%	1.56%	0.255%	1.495%
Fifth Third Bank Yield	0.78%	0.73%	0.444%	0.336%
Star Ohio Yield	2.54%	2.28%	0.08%	2.460%
Meeder Investment Yield	2.14%			2.140%
Weighted Average Remaining Life (Days)	384	407	418	-34
Interest Earnings Actual - Year to Date	\$1,165,678.84	\$901,099.54	\$310,769.12	\$854,909.72
<b>Investment Holdings</b>	<b>September 30, 2022</b>	<b>August 31, 2022</b>	<b>September 30, 2021</b>	<b>Change from Previous Year</b>
Money Market	\$10,375,273.12	\$2,438,312.88	\$22,780,593.44	(\$12,405,320.32)
Certificate of Deposits	\$5,780,582.50	\$6,360,783.84	\$10,450,530.98	(\$4,669,948.48)
U.S. Treasuries	\$8,673,467.40	\$0.00	\$0.00	\$8,673,467.40
U.S. Agencies	\$85,787,419.79	\$78,142,334.87	\$58,910,492.67	\$26,876,927.12
Star Ohio	\$100,339,424.34	\$100,130,746.36	\$99,538,394.02	\$801,030.32
	\$210,956,167.15	\$187,072,177.95	\$191,680,011.11	\$19,276,156.04

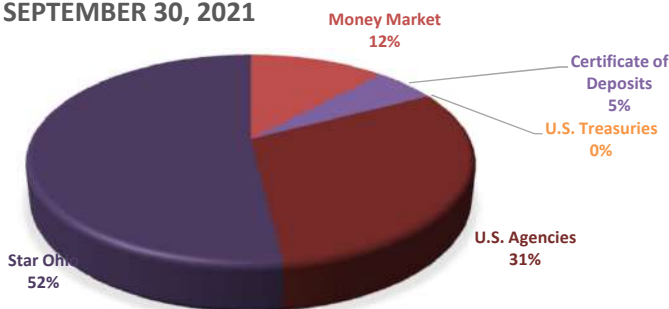
**SEPTEMBER 30, 2022**



**AUGUST 31, 2022**



**SEPTEMBER 30, 2021**



**DAYTON PUBLIC SCHOOLS  
CASH RECONCILIATION  
AS OF September 30, 2022**

<u>Bank/Purpose</u>	<u>Statement Date</u>	<u>Ending Balance</u>
Operating		
Key Bank	9/30/2022	33,140,014.29
Investments		
Star Ohio	9/30/2022	100,339,424.34
Fifth Third Securities	9/30/2022	92,816,037.87
US Bank	9/30/2022	24,944,765.80
Total Per Bank		<u>251,240,242</u>
Cash Balance Per Book		248,029,282
Key Bank Outstanding Checks		2,831,757
Interest		3,782
Payroll Adjustments		(1,974)
Outstanding Deposits		445
Liabilities		434,939
P-card		(57,990)
Total Per Book		<u>251,240,242</u>