

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JANUARY, 2023**

BANK

CHECKING BANK BALANCE	\$	6,909,674.58
INVESTMENTS - 2 CD'S, TREASURY BILL	\$	335,000.00
LESS OUTSTANDING CHECKS AP	\$	(79,811.67)
LESS OUTSTANDING CHECKS PR	\$	(33,154.64)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(924.49)
LESS OUTSTANDING ACH (IND TAX)		
LESS OUTSTANDING ACH (KTRS)	\$	(44,105.93)
LESS OUTSTANDING ACH (CERS)	\$	(39,465.65)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$	(3,957.78)
LESS OUTSTANDING ACH (HEALTH INS)	\$	(17,868.96)
LESS OUTSTANDING ACH (FED HEALTH)	\$	(12,532.89)
LESS OUTSTANDING ACH (KY TAX)	\$	(16,171.66)
TOTAL BANK	\$	6,996,680.91

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$	3,380,350.41
SPECIAL REVENUE FUND	\$	220,820.72
DISTRICT ACTIVITY FUND	\$	42,327.91
SCHOOL ACTIVITY FUND	\$	138,376.77
CAPITAL OUTLAY FUND	\$	42,397.00
BUILDING FUND	\$	564,462.85
CONSTRUCTION FUND	\$	2,575,210.11
DEBT SERVICE FUND	\$	(100,140.27)
FOOD SERVICE FUND	\$	122,307.06
DAYCARE FUND	\$	10,568.35
TOTAL BOOKS	\$	6,996,680.91
DIFFERENCE IN BANK AND BOOKS	\$	0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$	7,618,924.27
RECEIPTS	\$	1,138,060.65

ACH ARBITER PAY		
EXPENSES: ACC PAYABLE	\$	(1,079,585.20)
PAYROLL	\$	(680,718.81)
PLUS: VOID CHK PRIOR MONTH		
ENDING BALANCE	\$	6,996,680.91
Balance in separate PayPal Account (fundraisers)	\$	15.20

All of the information contained in this report is a true and accurate report of the financial condition of our school district as taken from the Treasurer's Books which are fully posted and closed for the month.

Anthony Hughey
Finance Officer

2/16/2023

Date

DAYTON INDEPENDENT SCHOOLS

AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 10 6101

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
40039	02/07/2022	PRINTED	005410 COLLEGE CONSERVATORY OF M	120.00			
40119	02/24/2022	PRINTED	005421 NORTHERN KY SOFTBALL COAC	60.00			
40289	03/31/2022	PRINTED	001689 SHERWIN WILLIAMS	170.21			
40454	05/04/2022	PRINTED	005128 JESSICA HOFFMAN	412.18			
40529	05/19/2022	PRINTED	005473 BILLY BURNS	8.64			
40706	06/20/2022	PRINTED	005491 KARLY MEYER	1,640.53			
40757	06/29/2022	PRINTED	005233 BEACON ATHLETICS	98.00			
40775	06/29/2022	PRINTED	005478 WIDGIT ONLINE	210.00			
40891	07/27/2022	PRINTED	004914 TYLER MOBARRY	50.00			
41171	09/21/2022	PRINTED	003099 HEALTHPOINT FAMILY CARE I	23.00			
41191	09/21/2022	PRINTED	005509 UZBL LLC	3,503.50			
41257	10/11/2022	PRINTED	004703 AMAZON	21.78			
41361	10/25/2022	PRINTED	005544 KYLE FITZGERALD	45.92			
41388	10/28/2022	PRINTED	005371 PLAY VERSUS INC.	195.00			
41411	11/02/2022	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	59.39			
41487	11/17/2022	PRINTED	001846 THE DRAMATIC PUB. CO.	608.56			
41577	12/08/2022	PRINTED	005099 NKFCA C/O RANDY BORCHERS	210.00			
41586	12/12/2022	PRINTED	004781 COSI	338.00			
41604	12/16/2022	PRINTED	005429 BETH FIELDS	90.16			
41605	12/16/2022	PRINTED	005042 BUSINESS U LLC	2,390.00			
41639	12/16/2022	PRINTED	003978 LOWES SPORTING GOODS INC.	75.32			
41697	01/06/2023	PRINTED	005429 BETH FIELDS	129.00			
41720	01/23/2023	PRINTED	000192 BOBBY CRITTENDON	120.00			
41722	01/23/2023	PRINTED	005163 CULLIGAN OF FAIRFIELD	424.95			
41724	01/23/2023	PRINTED	005531 EVENTLINK SERVICES LLC	1,000.00			
41725	01/23/2023	PRINTED	000936 JIM MCLAREN	150.00			
41726	01/23/2023	PRINTED	005294 KENTUCKY ASSOCIATION OF B	75.00			
41727	01/23/2023	PRINTED	003549 KHSAA	50.00			
41728	01/23/2023	PRINTED	004980 KY FBLA REG 4	575.00			
41730	01/23/2023	PRINTED	005562 MIKE WALLS	310.82			
41732	01/23/2023	PRINTED	005515 REFRESH COLLECTIVE	633.90			
41733	01/23/2023	PRINTED	001708 SNAPPY TOMATO PIZZA	89.50			
41734	01/23/2023	PRINTED	003082 SUPER BOWL OF BELLEWOOD	480.00			
41735	01/23/2023	PRINTED	004914 TYLER MOBARRY	25.00			
41736	01/23/2023	PRINTED	004903 WALSWORTH	1,000.00			
41738	01/26/2023	PRINTED	003953 ALLIED SUPPLY CO INC	20.73			
41739	01/26/2023	PRINTED	004465 ALTA FIBER	518.92			
41745	01/26/2023	PRINTED	004418 AVANT COMMUNICATION & TEC	25,651.43			
41746	01/26/2023	PRINTED	002596 BRIGHTON CENTER	2,766.37			
41747	01/26/2023	PRINTED	000259 CAMPBELL CO. SCHOOLS	466.63			
41749	01/26/2023	PRINTED	005432 CHROMEBOOKPARTS.COM	43.98			
41750	01/26/2023	PRINTED	000350 CINCINNATI BELL	569.22			
41751	01/26/2023	PRINTED	004940 CINCINNATI CHILDRENS HOSP	25.00			
41754	01/26/2023	PRINTED	004254 DUKE ENERGY	10,883.22			
41755	01/26/2023	PRINTED	000592 EDGEWOOD ELECTRIC, INC.	1,180.01			
41760	01/26/2023	PRINTED	005405 GLAZIER CLINICS	450.00			
41763	01/26/2023	PRINTED	005368 INFOHANDLER.COM	551.89			
41765	01/26/2023	PRINTED	001008 KASA	42.91			
41766	01/26/2023	PRINTED	004673 KASL	20.00			
41767	01/26/2023	PRINTED	005574 KRISTA HACK	129.85			
41769	01/26/2023	PRINTED	001101 KY. STATE TREASURER-DEPT	125.00			
41771	01/26/2023	PRINTED	004923 LISA HANS	171.44			

DAYTON INDEPENDENT SCHOOLS



AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 10 6101

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
41773	01/26/2023	PRINTED	005188 MACKIN EDUCATIONAL RESOUR	795.50			
41774	01/26/2023	PRINTED	005550 NKU - BUSINESS OPERATIONS	1,045.35			
41776	01/26/2023	PRINTED	001492 POSITIVE PROMOTIONS	188.70			
41777	01/26/2023	PRINTED	004963 PROCARE THERAPY, INC	4,821.01			
41778	01/26/2023	PRINTED	004426 REPUBLIC SERVICES	2,741.84			
41779	01/26/2023	PRINTED	003014 SADDLEBACK EDUCATIONAL IN	591.40			
41780	01/26/2023	PRINTED	004227 SANITATION DISTRICT 1	422.75			
41784	01/26/2023	PRINTED	005474 SPEEDWAY LLC	2,428.95			
41787	01/26/2023	PRINTED	003787 THE CHILDREN'S THEATRE OF	476.00			
41789	01/26/2023	PRINTED	005484 TRANSLATE LIVE, LLC	6,597.00			
41792	01/26/2023	PRINTED	005006 WESBANCO/TRUST DEPT	183.00			
41796	01/27/2023	PRINTED	003126 TROPHY AWARDS	197.12			
41797	01/27/2023	PRINTED	004061 SCHOLASTIC BOOKCLUBS	130.59			
41798	01/30/2023	PRINTED	005579 SCRIPPS NATIONAL SPELLING	182.50			
66 CHECKS CASH ACCOUNT TOTAL				79,811.67	.00		

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2022 TO: 01/31/2023**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 01/31/2023

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1828	LUCAS, EMMIE	08/15/2022	100914	1,233.40
1835	HONAKER, JAYDEN A	11/30/2022	101060	379.25
1835	HONAKER, JAYDEN A	12/15/2022	101084	296.36
1215	HORAN, SHEILA	01/30/2023	101128	94.46
1136	WINDELER, ANGELA	01/30/2023	101129	94.46
1844	FIEDLER, COLIN D	01/30/2023	101130	96.30
1692	SALTER, RICHARD K	01/30/2023	101131	277.69
1847	RODGERS, CHRISTINA A	01/30/2023	101132	1,112.55
385	COLONIAL INS	01/30/2023	101133	39.19
1092	KY STATE TREAS (DEF COMP)	01/30/2023	101134	660.00
1670	METLIFE INVESTORS	01/30/2023	101135	150.00
1836	THE CITY OF DAYTON KY	01/30/2023	101136	14,882.61
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2023	101137	6,250.77
2845	DELTA DENTAL	01/30/2023	101138	2,348.70
2960	METROPOLITAN LIFE INSURANCE CO	01/30/2023	101139	140.00
3483	JEFFERSON PILOT LIFE	01/30/2023	101140	263.36
3790	GRANGE INSURANCE	01/30/2023	101142	223.98
3804	VSP VISION	01/30/2023	101143	736.24
3928	AMERICAN FIDELITY	01/30/2023	101144	914.00
3961	CINCINNATI LIFE INSURANCE COMPANY	01/30/2023	101145	239.12
4003	CHILD SUPPORT ENFORCEMENT	01/30/2023	101146	270.00
4937	DAYTON DAYCARE	01/30/2023	101147	2,347.20
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	01/30/2023	101148	105.00
TOTAL CHECKS			23	33,154.64

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	107,711.01	3,280,350.41
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
		TOTAL ASSETS		107,711.01	3,380,350.41
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-1,774.20	40,189.69
		TOTAL LIABILITIES		-1,774.20	40,189.69
FUND BALANCE					
	10	6302	REVENUES CONTROL	-626,457.07	-7,453,401.38
	10	7602	EXPENDITURES CONTROL	518,746.06	4,073,050.97
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,774.20	-40,189.69
		TOTAL FUND BALANCE		-105,936.81	-3,420,540.10
		TOTAL LIABILITIES + FUND BALANCE		-107,711.01	-3,380,350.41

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	42,108.06	-14,179.28
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		42,108.06	220,820.72
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-33,085.08	10,872.29
		TOTAL LIABILITIES		-33,085.08	10,872.29
FUND BALANCE					
	20	6302	REVENUES CONTROL	-352,070.05	-1,883,574.15
	20	7602	EXPENDITURES CONTROL	309,961.99	1,662,753.43
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	33,085.08	-10,872.29
		TOTAL FUND BALANCE		-9,022.98	-231,693.01
		TOTAL LIABILITIES + FUND BALANCE		-42,108.06	-220,820.72

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,416.14	42,327.91
		TOTAL ASSETS	-1,416.14	42,327.91
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	112.98	2,376.48
		TOTAL LIABILITIES	112.98	2,376.48
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-57,499.73
21	7602	EXPENDITURES CONTROL	1,416.14	11,485.33
21	8737	RESTRICTED - OTHER	.00	-44,816.75
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-112.98	-2,376.48
21	8770	UNASSIGNED FUND BALANCE	.00	48,503.24
		TOTAL FUND BALANCE	1,303.16	-44,704.39
		TOTAL LIABILITIES + FUND BALANCE	1,416.14	-42,327.91

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	12,683.56	138,376.77
		TOTAL ASSETS	12,683.56	138,376.77
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	10,105.93	29,070.77
		TOTAL LIABILITIES	10,105.93	29,070.77
FUND BALANCE				
25	6302	REVENUES CONTROL	-36,820.71	-295,611.20
25	7602	EXPENDITURES CONTROL	24,137.15	157,234.43
25	8737	RESTRICTED - OTHER	.00	5,871.12
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-10,105.93	-29,070.77
25	8770	UNASSIGNED FUND BALANCE	.00	-5,871.12
		TOTAL FUND BALANCE	-22,789.49	-167,447.54
		TOTAL LIABILITIES + FUND BALANCE	-12,683.56	-138,376.77

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	42,397.00
			TOTAL ASSETS	.00	42,397.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-42,397.00
			TOTAL FUND BALANCE	.00	-42,397.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-42,397.00

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	564,462.85
			TOTAL ASSETS	.00	564,462.85
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-639,305.70
	32	7602	EXPENDITURES CONTROL	.00	74,842.85
			TOTAL FUND BALANCE	.00	-564,462.85
			TOTAL LIABILITIES + FUND BALANCE	.00	-564,462.85

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-799,568.90	2,575,210.11
TOTAL ASSETS			-799,568.90	2,575,210.11
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	237,260.00	237,260.00
TOTAL LIABILITIES			237,260.00	237,260.00
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,499,135.40
36	7602	EXPENDITURES CONTROL	799,568.90	1,202,198.60
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-278,273.31
36	8753	ASSIGNED-PURCH OBL - CURRENT	-237,260.00	-237,260.00
TOTAL FUND BALANCE			562,308.90	-2,812,470.11
TOTAL LIABILITIES + FUND BALANCE			799,568.90	-2,575,210.11

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-100,140.27
			TOTAL ASSETS	.00	-100,140.27
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-88,417.85
	40	7602	EXPENDITURES CONTROL	.00	188,558.12
			TOTAL FUND BALANCE	.00	100,140.27
			TOTAL LIABILITIES + FUND BALANCE	.00	100,140.27

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	16,877.76	122,307.06
51	6171	INVENTORIES FOR CONSUMPTION	.00	2,177.13
51	64000	DEFERRED OUTFL -OPEB LIAB	.00	104,145.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	95,348.00
TOTAL ASSETS			16,877.76	323,977.19
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-177,850.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-538,611.00
51	7603	PURCHASE OBLIGATIONS	.00	1,898.59
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-102,252.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-121,448.00
TOTAL LIABILITIES			.00	-938,262.41
FUND BALANCE				
51	6302	REVENUES CONTROL	-82,613.95	-573,709.39
51	7602	EXPENDITURES CONTROL	65,736.19	451,402.33
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	175,957.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	564,711.00
51	8739	RESTRICTED-NET POSITION	.00	1,898.59
51	8739I	RESTR NET POSITION-INVENTO	.00	-2,177.13
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-1,898.59
51	8770	UNASSIGNED FUND BALANCE	.00	-1,898.59
TOTAL FUND BALANCE			-16,877.76	614,285.22
TOTAL LIABILITIES + FUND BALANCE			-16,877.76	-323,977.19

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 7

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-638.73	10,568.35
			TOTAL ASSETS	-638.73	10,568.35
FUND BALANCE					
	52	6302	REVENUES CONTROL	-7,169.40	-58,192.17
	52	7602	EXPENDITURES CONTROL	7,808.13	47,623.82
			TOTAL FUND BALANCE	638.73	-10,568.35
			TOTAL LIABILITIES + FUND BALANCE	638.73	-10,568.35

** END OF REPORT - Generated by Anthony Hughey **