

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

FEBRUARY, 2023

BANK

CHECKING BANK BALANCE	\$ 6,420,545.95
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
BANK CLEARING ERROR (CK#41565)-.10	
LESS OUTSTANDING CHECKS AP	\$ (73,496.41)
LESS OUTSTANDING CHECKS PR	\$ (80,336.00)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (930.94)
LESS OUTSTANDING ACH (IND TAX)	\$ (242.74)
LESS OUTSTANDING ACH (KTRS)	\$ (45,027.75)
LESS OUTSTANDING ACH (CERS)	\$ (40,459.44)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (3,076.29)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,896.95)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (14,123.47)
LESS OUTSTANDING ACH (KY TAX)	\$ (9,903.60)
TOTAL BANK	<u>\$ 6,470,052.36</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 3,279,428.97
SPECIAL REVENUE FUND	\$ 282,851.23
DISTRICT ACTIVITY FUND	\$ 41,107.63
SCHOOL ACTIVITY FUND	\$ 133,658.83
CAPITAL OUTLAY FUND	\$ 42,397.00
BUILDING FUND	\$ 464,322.58
CONSTRUCTION FUND	\$ 2,100,651.20
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 113,918.44
DAYCARE FUND	\$ 11,716.48
TOTAL BOOKS	<u>\$ 6,470,052.36</u>
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 6,996,681.17
RECEIPTS	\$ 882,012.42
ACH ARBITER PAY	\$ (2,000.00)
EXPENSES: ACC PAYABLE	\$ (688,612.73)
PAYROLL	\$ (718,028.50)
PLUS: VOID CHK PRIOR MONTH	
ENDING BALANCE	<u>\$ 6,470,052.36</u>
Balance in separate PayPal Account (fundraisers)	<u>\$ 12.08</u>

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 Hushby

3/22/2023

Finance Officer

Date

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 8

				NET CHANGE	ACCOUNT
FUND: 1 GENERAL FUND				FOR PERIOD	BALANCE
ASSETS					
	10	6101	CASH IN BANK	-100,921.47	3,179,428.97
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	TOTAL ASSETS			-100,921.47	3,279,428.97
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	11,270.93	51,460.62
	TOTAL LIABILITIES			11,270.93	51,460.62
FUND BALANCE					
	10	6302	REVENUES CONTROL	-499,245.16	-7,952,646.54
	10	7602	EXPENDITURES CONTROL	600,166.63	4,673,217.57
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-11,270.93	-51,460.62
	TOTAL FUND BALANCE			89,650.54	-3,330,889.59
	TOTAL LIABILITIES + FUND BALANCE			100,921.47	-3,279,428.97

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 8

				NET CHANGE	ACCOUNT
FUND: 2 SPECIAL REVENUE				FOR PERIOD	BALANCE
ASSETS					
	20	6101	CASH IN BANK	62,030.51	47,851.23
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		62,030.51	282,851.23
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	10,440.05	21,312.34
		TOTAL LIABILITIES		10,440.05	21,312.34
FUND BALANCE					
	20	6302	REVENUES CONTROL	-283,743.96	-2,167,318.11
	20	7602	EXPENDITURES CONTROL	221,713.45	1,884,466.88
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-10,440.05	-21,312.34
		TOTAL FUND BALANCE		-72,470.56	-304,163.57
		TOTAL LIABILITIES + FUND BALANCE		-62,030.51	-282,851.23

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 8

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-1,220.28	41,107.63
			TOTAL ASSETS	-1,220.28	41,107.63
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	.00	2,376.48
			TOTAL LIABILITIES	.00	2,376.48
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-57,499.73
	21	7602	EXPENDITURES CONTROL	1,220.28	12,705.61
	21	8737	RESTRICTED - OTHER	.00	-44,816.75
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-2,376.48
	21	8770	UNASSIGNED FUND BALANCE	.00	48,503.24
			TOTAL FUND BALANCE	1,220.28	-43,484.11
			TOTAL LIABILITIES + FUND BALANCE	1,220.28	-41,107.63

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 8

				NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS				FOR PERIOD	BALANCE
ASSETS					
	25	6101	CASH IN BANK	-4,718.19	133,658.83
		TOTAL ASSETS		-4,718.19	133,658.83
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	-17,140.47	11,930.30
		TOTAL LIABILITIES		-17,140.47	11,930.30
FUND BALANCE					
	25	6302	REVENUES CONTROL	-21,644.55	-317,255.75
	25	7602	EXPENDITURES CONTROL	26,362.74	183,597.17
	25	8737	RESTRICTED - OTHER	.00	5,871.12
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	17,140.47	-11,930.30
	25	8770	UNASSIGNED FUND BALANCE	.00	-5,871.37
		TOTAL FUND BALANCE		21,858.66	-145,589.13
		TOTAL LIABILITIES + FUND BALANCE		4,718.19	-133,658.83

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 8

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	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 8

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	-100,140.27	464,322.58
		TOTAL ASSETS		-100,140.27	464,322.58
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-639,305.70
	32	7602	EXPENDITURES CONTROL	100,140.27	174,983.12
		TOTAL FUND BALANCE		100,140.27	-464,322.58
		TOTAL LIABILITIES + FUND BALANCE		100,140.27	-464,322.58

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 8

			NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND			FOR PERIOD	BALANCE
ASSETS				
	36	6101 CASH IN BANK	-474,558.91	2,100,651.20
		TOTAL ASSETS	-474,558.91	2,100,651.20
LIABILITIES				
	36	7603 PURCHASE OBLIGATIONS	.00	237,260.00
		TOTAL LIABILITIES	.00	237,260.00
FUND BALANCE				
	36	6302 REVENUES CONTROL	.00	-3,499,135.40
	36	7602 EXPENDITURES CONTROL	474,558.91	1,676,757.51
	36	8735 RESTRICTED-FUTURECONST(BG-1)	.00	-278,273.31
	36	8753 ASSIGNED-PURCH OBL - CURRENT	.00	-237,260.00
		TOTAL FUND BALANCE	474,558.91	-2,337,911.20
		TOTAL LIABILITIES + FUND BALANCE	474,558.91	-2,100,651.20

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 8

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

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 8

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	-8,388.62	113,918.44
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			-8,388.62	315,588.57
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	-74,101.23	-647,810.62
51	7602	EXPENDITURES CONTROL	82,489.85	533,892.18
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			8,388.62	622,673.84
TOTAL LIABILITIES + FUND BALANCE			8,388.62	-315,588.57

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 8

				NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES				FOR PERIOD	BALANCE
ASSETS					
	52	6101	CASH IN BANK	1,148.13	11,716.48
		TOTAL ASSETS		1,148.13	11,716.48
FUND BALANCE					
	52	6302	REVENUES CONTROL	-8,748.40	-66,940.57
	52	7602	EXPENDITURES CONTROL	7,600.27	55,224.09
		TOTAL FUND BALANCE		-1,148.13	-11,716.48
		TOTAL LIABILITIES + FUND BALANCE		-1,148.13	-11,716.48

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

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			
41411	11/02/2022	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	59.39			
41639	12/16/2022	PRINTED	003978 LOWES SPORTING GOODS INC.	75.32			
41725	01/23/2023	PRINTED	000936 JIM MCLAREN	150.00			
41779	01/26/2023	PRINTED	003014 SADDLEBACK EDUCATIONAL IN	591.40			
41804	02/01/2023	PRINTED	005578 CAYDEN EVANS	25.00			
41805	02/01/2023	PRINTED	005577 DEMETRIONA HARMON	50.00			
41817	02/03/2023	PRINTED	003464 THE INSTRUMENTALIST PRODU	138.00			
41835	02/10/2023	PRINTED	005031 CHRIS WRIGHT	234.00			
41852	02/10/2023	PRINTED	002471 KAREN FUCHS	46.04			
41871	02/10/2023	PRINTED	001647 SCHOOL HEALTH CORP.	250.00			
41883	02/14/2023	PRINTED	004658 BSN SPORTS	9,772.05			
41884	02/14/2023	PRINTED	005570 CHAD NICKELL	60.00			
41885	02/14/2023	PRINTED	005567 DEVAN VOLKERING	40.00			
41888	02/14/2023	PRINTED	005588 MARIO COLEMAN	100.00			
41889	02/14/2023	PRINTED	005572 MARQUEL KENNEDY	25.00			
41890	02/14/2023	PRINTED	005571 MATT HINKLE-BONHAM	60.00			
41891	02/15/2023	PRINTED	005573 LANDON GRAHAM	50.00			
41892	02/16/2023	PRINTED	004357 BJ HAYES	120.00			
41895	02/16/2023	PRINTED	004475 KENNETH W. PICCIRILLO	80.00			
41896	02/16/2023	PRINTED	005562 MIKE WALLS	180.00			
41899	02/16/2023	PRINTED	005589 KTCCCA	250.00			
41902	02/20/2023	PRINTED	005432 CHROMEBOOKPARTS.COM	162.95			
41906	02/20/2023	PRINTED	000693 FT. THOMAS BD OF ED	196.46			
41908	02/20/2023	PRINTED	005368 INFOHANDLER.COM	221.61			
41913	02/20/2023	PRINTED	005018 MIDAMERICA BOOKS	676.39			
41921	02/20/2023	PRINTED	001923 THERESA FISSETTE	184.68			
41926	02/21/2023	PRINTED	004254 DUKE ENERGY	150.00			
41928	02/23/2023	PRINTED	001708 SNAPPY TOMATO PIZZA	70.00			
41929	02/24/2023	PRINTED	004009 SHERRI CHAN	76.35			
41930	02/24/2023	PRINTED	003082 SUPER BOWL OF BELLEWOOD	90.00			
41931	02/27/2023	PRINTED	004914 TYLER MOBARRY	100.00			
41932	02/28/2023	PRINTED	005593 ALBERT E. BATHIANY DMD	192.40			
41933	02/28/2023	PRINTED	004460 AT&T MOBILITY	352.74			
41934	02/28/2023	PRINTED	005554 BONDED LOCK SERVICE	15.00			
41935	02/28/2023	PRINTED	005286 CAPITAL ONE	427.60			
41936	02/28/2023	PRINTED	002501 CARDINAL	1,720.00			
41937	02/28/2023	PRINTED	000516 DEMCO, INC.	529.51			
41938	02/28/2023	PRINTED	004254 DUKE ENERGY	19,847.99			
41939	02/28/2023	PRINTED	004504 GOPHER	99.95			

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
41940	02/28/2023	PRINTED	005501 J&S SOAP AND SUPPLY	336.81			
41941	02/28/2023	PRINTED	004189 JAY BREWER	171.11			
41942	02/28/2023	PRINTED	002884 DEBRA-KUEMPEL	1,624.00			
41943	02/28/2023	PRINTED	004303 LAKESHORE LEARNING	122.55			
41944	02/28/2023	PRINTED	005054 LIBERTY MUTUAL INSURANCE	1.00			
41945	02/28/2023	PRINTED	004923 LISA HANS	45.45			
41946	02/28/2023	PRINTED	004081 LYKINS OIL COMPANY	1,528.72			
41949	02/28/2023	PRINTED	001312 NASSP	586.50			
41950	02/28/2023	PRINTED	005232 NORTHERN KY UNIVERSITY	6,670.00			
41951	02/28/2023	PRINTED	004243 NO KY WATER DISTRICT	2,746.83			
41952	02/28/2023	PRINTED	004426 REPUBLIC SERVICES	886.61			
41953	02/28/2023	PRINTED	005139 SCHOLASTIC INC.	2,318.54			
41954	02/28/2023	PRINTED	004735 STAPLES ADVANTAGE	4,067.92			
41955	02/28/2023	PRINTED	003713 TYLER TECHNOLOGIES	1,513.29			
41959	02/28/2023	PRINTED	004998 WEX BANK	476.57			
41960	02/28/2023	PRINTED	004251 ALL ABOUT PINS	178.00			
41961	02/28/2023	PRINTED	004357 BJ HAYES	120.00			
41963	02/28/2023	PRINTED	000614 EGELSTON MAYNARD	1,694.62			
41964	02/28/2023	PRINTED	003126 TROPHY AWARDS	323.70			
41965	02/28/2023	PRINTED	000614 EGELSTON MAYNARD	671.72			
41966	02/28/2023	PRINTED	005592 FINAL FORMS	42.00			
41967	02/28/2023	PRINTED	004866 HOMETOWN HEROES	100.00			
41968	02/28/2023	PRINTED	005589 KTCCCA	450.00			
41969	02/28/2023	PRINTED	001077 KY ALL 'A' CLASSIC	200.00			
41970	02/28/2023	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	2,178.32			
41971	02/28/2023	PRINTED	001846 THE DRAMATIC PUB. CO.	608.56			
78 CHECKS CASH ACCOUNT TOTAL				73,496.41	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 02/28/2023

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 02/28/2023

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
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
1215	HORAN, SHEILA	02/15/2023	101149	275.46
1851	THOMAS PEREZ, ANGIE M	02/15/2023	101151	42.17
1849	RANKIN, TRINITY A	02/15/2023	101153	44.39
918	HALL, LAURA	02/28/2023	101167	892.44
1136	WINDELER, ANGELA	02/28/2023	101168	507.06
1840	DONELAN, KILEE M	02/28/2023	101169	1,213.60
1586	DONELAN, MARK R	02/28/2023	101170	1,366.68
1688	HOLMES, EDMUND R JR	02/28/2023	101171	1,584.45
1720	JIMENEZ, CONNIE C	02/28/2023	101172	266.40
1852	LOUISO, JOHN S	02/28/2023	101173	467.50
1631	PICCIRILLO, KENNETH W	02/28/2023	101174	553.91
1128	ROGG, WILLIAM D	02/28/2023	101175	1,127.75
1692	SALTER, RICHARD K	02/28/2023	101176	444.52
1848	COLLINS, JENNIFER L	02/28/2023	101177	586.34
385	COLONIAL INS	02/28/2023	101178	39.19
1092	KY STATE TREAS (DEF COMP)	02/28/2023	101179	580.00
1670	METLIFE INVESTORS	02/28/2023	101180	150.00
1836	THE CITY OF DAYTON KY	02/28/2023	101181	15,662.87
2121	CAMPBELL COUNTY FISCAL COURT	02/28/2023	101182	6,578.50
2845	DELTA DENTAL	02/28/2023	101183	2,348.70
2960	METROPOLITAN LIFE INSURANCE CO	02/28/2023	101184	140.00
3401	KENTUCKY STATE TREASURER	02/28/2023	101185	138.33
3483	JEFFERSON PILOT LIFE	02/28/2023	101186	263.36
3743	AMERICAN FIDELITY ASSURANCE CO.	02/28/2023	101187	16,252.06
3790	GRANGE INSURANCE	02/28/2023	101188	223.98
3804	VSP VISION	02/28/2023	101189	736.24
3928	AMERICAN FIDELITY	02/28/2023	101190	914.00
3961	CINCINNATI LIFE INSURANCE COMPANY	02/28/2023	101191	239.12
4003	CHILD SUPPORT ENFORCEMENT	02/28/2023	101192	270.00
4937	DAYTON DAYCARE	02/28/2023	101193	2,347.20
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	02/28/2023	101194	105.00
1842	WITHERSPOON, DARIAN E	02/28/2023	101196	932.39
TOTAL CHECKS			37	80,336.00