

# DAYTON BOARD OF EDUCATION

## BANK RECONCILIATION

### APRIL, 2023

#### BANK

|                                                         |                        |
|---------------------------------------------------------|------------------------|
| CHECKING BANK BALANCE                                   | \$ 5,727,030.39        |
| INVESTMENTS - 2 CD'S, TREASURY BILL                     | \$ 335,000.00          |
| BANK ADJUSTMENT-OHIO TAX CLEARING ERROR                 | \$ 100.71              |
| LESS OUTSTANDING CHECKS AP                              | \$ (183,531.59)        |
| LESS OUTSTANDING CHECKS PR                              | \$ (31,854.26)         |
| LESS OUTSTANDING ACH (OHIO TAX)                         | \$ (951.49)            |
| LESS OUTSTANDING ACH (IND TAX)                          |                        |
| LESS OUTSTANDING ACH (KTRS)                             | \$ (43,686.49)         |
| LESS OUTSTANDING ACH (CERS)                             | \$ (39,234.84)         |
| LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID) | \$ (20,387.58)         |
| LESS OUTSTANDING ACH (HEALTH INS)                       | \$ (18,142.60)         |
| LESS OUTSTANDING ACH (FED HEALTH)                       | \$ (14,192.59)         |
| LESS OUTSTANDING ACH (KY TAX)                           |                        |
| <b>TOTAL BANK</b>                                       | <b>\$ 5,710,149.66</b> |

#### CASH PER BOOKS (MUNIS)

|                                     |                        |
|-------------------------------------|------------------------|
| GENERAL FUND                        | \$ 3,104,040.43        |
| SPECIAL REVENUE FUND                | \$ 220,950.87          |
| DISTRICT ACTIVITY FUND              | \$ 34,089.81           |
| SCHOOL ACTIVITY FUND                | \$ 127,828.18          |
| CAPITAL OUTLAY FUND                 | \$ 42,397.00           |
| BUILDING FUND                       | \$ (155,447.22)        |
| CONSTRUCTION FUND                   | \$ 2,092,716.34        |
| DEBT SERVICE FUND                   | \$ 100,140.35          |
| FOOD SERVICE FUND                   | \$ 121,427.72          |
| DAYCARE FUND                        | \$ 22,006.18           |
| <b>TOTAL BOOKS</b>                  | <b>\$ 5,710,149.66</b> |
| <b>DIFFERENCE IN BANK AND BOOKS</b> | <b>\$ 0.00</b>         |

#### MUNIS RECONCILIATION

|                                                         |                        |
|---------------------------------------------------------|------------------------|
| BEGINNING BALANCE                                       | \$ 6,059,476.54        |
| RECEIPTS                                                | \$ 1,059,827.55        |
| VOID CK PRIOR MO (#41388)                               |                        |
| ACH ARBITER PAY                                         | \$ (2,000.00)          |
| EXPENSES: ACC PAYABLE                                   | \$ (712,935.85)        |
| PAYROLL                                                 | \$ (694,218.58)        |
| PLUS: VOID CHK PRIOR MONTH                              |                        |
| <b>ENDING BALANCE</b>                                   | <b>\$ 5,710,149.66</b> |
| <b>Balance in separate PayPal Account (fundraisers)</b> | <b>\$ 206.42</b>       |

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

05/12/2023

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     |         |       |            |
| 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    |         |       |            |
| 41835   | 02/10/2023 | PRINTED | 005031 CHRIS WRIGHT              | 234.00    |         |       |            |
| 41888   | 02/14/2023 | PRINTED | 005588 MARIO COLEMAN             | 100.00    |         |       |            |
| 41921   | 02/20/2023 | PRINTED | 001923 THERESA FISSETTE          | 184.68    |         |       |            |
| 41967   | 02/28/2023 | PRINTED | 004866 HOMETOWN HEROES           | 100.00    |         |       |            |
| 41968   | 02/28/2023 | PRINTED | 005589 KTCCCA                    | 450.00    |         |       |            |
| 41980   | 03/10/2023 | PRINTED | 005421 NORTHERN KY SOFTBALL COAC | 60.00     |         |       |            |
| 42029   | 03/17/2023 | PRINTED | 005591 LOGO SPORTSWEAR INC.      | 178.40    |         |       |            |
| 42064   | 03/30/2023 | PRINTED | 004866 HOMETOWN HEROES           | 100.00    |         |       |            |
| 42088   | 03/31/2023 | PRINTED | 002471 KAREN FUCHS               | 262.84    |         |       |            |
| 42096   | 03/31/2023 | PRINTED | 005602 MOREHEAD VOLLEYBALL CAMPS | 200.00    |         |       |            |
| 42097   | 03/31/2023 | PRINTED | 004194 NEWFORMS INC              | 340.00    |         |       |            |
| 42134   | 04/17/2023 | PRINTED | 005467 BETTMAN NATURAL RESOURCE  | 275.00    |         |       |            |
| 42143   | 04/17/2023 | PRINTED | 005035 CAMPBELL CO IMAGINATION L | 314.81    |         |       |            |
| 42155   | 04/17/2023 | PRINTED | 005607 GEORGETOWN ATHLETIC DEPT  | 200.00    |         |       |            |
| 42157   | 04/17/2023 | PRINTED | 004866 HOMETOWN HEROES           | 600.00    |         |       |            |
| 42164   | 04/17/2023 | PRINTED | 004660 MOVIN' OM, LLC            | 455.04    |         |       |            |
| 42179   | 04/17/2023 | PRINTED | 003082 SUPER BOWL OF BELLEWOOD   | 715.00    |         |       |            |
| 42192   | 04/19/2023 | PRINTED | 003935 MELISSA HAWKINS           | 74.53     |         |       |            |
| 42194   | 04/19/2023 | PRINTED | 004201 NO. KY. EDUCATION COUNCIL | 215.05    |         |       |            |
| 42195   | 04/20/2023 | PRINTED | 000425 COUNCIL FOR BETTER EDUCAT | 837.37    |         |       |            |
| 42196   | 04/20/2023 | PRINTED | 005608 STEPHEN HODKE             | 250.00    |         |       |            |
| 42199   | 04/21/2023 | PRINTED | 000358 CINCINNATI ZOO            | 630.00    |         |       |            |
| 42200   | 04/21/2023 | PRINTED | 003082 SUPER BOWL OF BELLEWOOD   | 167.25    |         |       |            |
| 42201   | 04/21/2023 | PRINTED | 001966 TRANSFER STATION SPORTS A | 1,837.00  |         |       |            |
| 42202   | 04/21/2023 | PRINTED | 005597 PICTURE PERFECT PHOTO BOO | 300.00    |         |       |            |
| 42203   | 04/24/2023 | PRINTED | 004647 KONA ICE                  | 275.00    |         |       |            |
| 42204   | 04/24/2023 | PRINTED | 004493 ULINE                     | 74.14     |         |       |            |
| 42205   | 04/26/2023 | PRINTED | 004429 THE BANK OF NEW YORK MELL | 86,814.04 |         |       |            |
| 42206   | 04/26/2023 | PRINTED | 005609 KENTUCKY HISTORICAL SOCIE | 355.00    |         |       |            |
| 44206   | 04/28/2023 | PRINTED | 004866 HOMETOWN HEROES           | 53.42     |         |       |            |
| 44207   | 04/28/2023 | PRINTED | 002542 JOY OUTDOOR EDUCATION CEN | 7,930.00  |         |       |            |
| 44208   | 04/28/2023 | PRINTED | 004914 TYLER MOBARRY             | 250.00    |         |       |            |
| 44209   | 04/28/2023 | PRINTED | 005593 ALBERT E. BATHIANY DMD    | 30.80     |         |       |            |
| 44210   | 04/28/2023 | PRINTED | 004703 AMAZON                    | 2,616.26  |         |       |            |
| 44211   | 04/28/2023 | PRINTED | 004530 AMERICAN BOOK COMPANY     | 417.50    |         |       |            |
| 44212   | 04/28/2023 | PRINTED | 003377 BARBIE LUKENS             | 35.54     |         |       |            |

**OUTSTANDING CHECK REGISTER****CHECK DATE FROM: 01/01/2022 TO: 04/30/2023**
 CHECKING ACCOUNT: 10 6101  
 AS-OF DATE: 04/30/2023

| EMP #        | NAME                                  | ISSUED     | CHECK # | AMOUNT    |
|--------------|---------------------------------------|------------|---------|-----------|
| 1835         | HONAKER, JAYDEN A                     | 11/30/2022 | 101060  | 379.25    |
| 1835         | HONAKER, JAYDEN A                     | 12/15/2022 | 101084  | 296.36    |
| 1751         | CONIGLIARO, LAUREN M                  | 03/15/2023 | 101218  | 550.43    |
| 1855         | HORTON, AALIYAH                       | 03/30/2023 | 101221  | 44.39     |
| 1849         | RANKIN, TRINITY A                     | 03/30/2023 | 101222  | 44.39     |
| 1854         | TRAUTH, JEFF                          | 03/30/2023 | 101225  | 98.57     |
| 1849         | RANKIN, TRINITY A                     | 04/14/2023 | 101244  | 44.39     |
| 1692         | SALTER, RICHARD K                     | 04/14/2023 | 101245  | 277.69    |
| 1215         | HORAN, SHEILA                         | 04/28/2023 | 101257  | 94.46     |
| 1304         | LIVERS, JAMES                         | 04/28/2023 | 101258  | 69.46     |
| 1136         | WINDELER, ANGELA                      | 04/28/2023 | 101259  | 267.26    |
| 1692         | SALTER, RICHARD K                     | 04/28/2023 | 101261  | 193.33    |
| 1848         | COLLINS, JENNIFER L                   | 04/28/2023 | 101262  | 546.29    |
| 385          | COLONIAL INS                          | 04/28/2023 | 101263  | 39.19     |
| 1092         | KY STATE TREAS (DEF COMP)             | 04/28/2023 | 101264  | 580.00    |
| 1670         | METLIFE INVESTORS                     | 04/28/2023 | 101265  | 150.00    |
| 1836         | THE CITY OF DAYTON KY                 | 04/28/2023 | 101266  | 15,009.22 |
| 2121         | CAMPBELL COUNTY FISCAL COURT          | 04/28/2023 | 101267  | 6,051.12  |
| 2845         | DELTA DENTAL                          | 04/28/2023 | 101268  | 2,348.70  |
| 2960         | METROPOLITAN LIFE INSURANCE CO        | 04/28/2023 | 101269  | 140.00    |
| 3401         | KENTUCKY STATE TREASURER              | 04/28/2023 | 101270  | 138.33    |
| 3483         | JEFFERSON PILOT LIFE                  | 04/28/2023 | 101271  | 263.36    |
| 3790         | GRANGE INSURANCE                      | 04/28/2023 | 101273  | 223.98    |
| 3928         | AMERICAN FIDELITY                     | 04/28/2023 | 101275  | 914.00    |
| 3961         | CINCINNATI LIFE INSURANCE COMPANY     | 04/28/2023 | 101276  | 239.12    |
| 4003         | CHILD SUPPORT ENFORCEMENT             | 04/28/2023 | 101277  | 270.00    |
| 4937         | DAYTON DAYCARE                        | 04/28/2023 | 101278  | 2,347.20  |
| 5223         | OFFICE OF THE CHAPTER 13 TRUSTEE-MARG | 04/28/2023 | 101279  | 105.00    |
| 1836         | THE CITY OF DAYTON KY                 | 04/27/2023 | 101281  | 90.68     |
| 2121         | CAMPBELL COUNTY FISCAL COURT          | 04/27/2023 | 101282  | 38.09     |
| TOTAL CHECKS |                                       |            | 30      | 31,854.26 |

# 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 |
|------------------------------|------------|---------|----------------------------------|------------|---------|-------|------------|
| 44213                        | 04/28/2023 | PRINTED | 000350 CINCINNATI BELL           | 512.57     |         |       |            |
| 44214                        | 04/28/2023 | PRINTED | 004174 CITY OF DAYTON            | 33,829.32  |         |       |            |
| 44215                        | 04/28/2023 | PRINTED | 005163 CULLIGAN OF FAIRFIELD     | 179.30     |         |       |            |
| 44216                        | 04/28/2023 | PRINTED | 004254 DUKE ENERGY               | 6,643.33   |         |       |            |
| 44217                        | 04/28/2023 | PRINTED | 004899 ERLANGER HARDWARE CONSULT | 465.00     |         |       |            |
| 44218                        | 04/28/2023 | PRINTED | 004137 EXTERMITAL PEST CONTROL   | 143.00     |         |       |            |
| 44219                        | 04/28/2023 | PRINTED | 002641 KROGER-CINCINNATI CUSTOME | 63.66      |         |       |            |
| 44220                        | 04/28/2023 | PRINTED | 000995 KSBA                      | 1,050.00   |         |       |            |
| 44221                        | 04/28/2023 | PRINTED | 002884 DEBRA-KUEMPEL             | 2,039.20   |         |       |            |
| 44222                        | 04/28/2023 | PRINTED | 001095 KY STATE TREASURER        | 6.00       |         |       |            |
| 44223                        | 04/28/2023 | PRINTED | 002964 LOWE'S                    | 256.40     |         |       |            |
| 44224                        | 04/28/2023 | PRINTED | 004081 LYKINS OIL COMPANY        | 947.78     |         |       |            |
| 44225                        | 04/28/2023 | PRINTED | 004840 POWERSCHOOL GROUP LLC     | 1,196.94   |         |       |            |
| 44226                        | 04/28/2023 | PRINTED | 004963 PROCARE THERAPY, INC      | 3,153.74   |         |       |            |
| 44227                        | 04/28/2023 | PRINTED | 004426 REPUBLIC SERVICES         | 1,043.18   |         |       |            |
| 44228                        | 04/28/2023 | PRINTED | 005165 SAVVAS LEARNING COMPANY L | 1,400.00   |         |       |            |
| 44229                        | 04/28/2023 | PRINTED | 004072 SHI INTERNATIONAL CORP    | 11,052.80  |         |       |            |
| 44230                        | 04/28/2023 | PRINTED | 004404 BNS FBO SHRED IT USA - CI | 120.78     |         |       |            |
| 44231                        | 04/28/2023 | PRINTED | 005094 SKOOL AID LLC             | 4,500.00   |         |       |            |
| 44232                        | 04/28/2023 | PRINTED | 001759 STIGLER SUPPLY CO         | 347.45     |         |       |            |
| 72 CHECKS CASH ACCOUNT TOTAL |            |         |                                  | 183,531.59 | .00     |       |            |

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 10

| FUND: 1      GENERAL FUND |    |                                  |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------|----|----------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS                    |    |                                  |                               |                          |                    |
|                           | 10 | 6101                             | CASH IN BANK                  | 5,157.72                 | 3,004,040.43       |
|                           | 10 | 6101I                            | CERT OF DEP-CASH EQUIV        | .00                      | 100,000.00         |
|                           |    | TOTAL ASSETS                     |                               | 5,157.72                 | 3,104,040.43       |
| LIABILITIES               |    |                                  |                               |                          |                    |
|                           | 10 | 7421                             | ACCOUNTS PAYABLE              | 74.53                    | 74.53              |
|                           | 10 | 7603                             | PURCHASE OBLIGATIONS          | -4,418.12                | 22,030.41          |
|                           |    | TOTAL LIABILITIES                |                               | -4,343.59                | 22,104.94          |
| FUND BALANCE              |    |                                  |                               |                          |                    |
|                           | 10 | 6302                             | REVENUES CONTROL              | -548,348.79              | -8,918,201.05      |
|                           | 10 | 7602                             | EXPENDITURES CONTROL          | 543,116.54               | 5,814,086.09       |
|                           | 10 | 8753                             | ASSIGNED-PUR OBLG CURR (1-12) | 4,418.12                 | -22,030.41         |
|                           |    | TOTAL FUND BALANCE               |                               | -814.13                  | -3,126,145.37      |
|                           |    | TOTAL LIABILITIES + FUND BALANCE |                               | -5,157.72                | -3,104,040.43      |

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 10

| FUND: 2      SPECIAL REVENUE |    |                                  |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|----|----------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS                       |    |                                  |                               |                          |                    |
|                              | 20 | 6101                             | CASH IN BANK                  | 146,500.42               | -14,049.13         |
|                              | 20 | 6101I                            | CASH EQUIVALENTS-CERTOF DEP   | .00                      | 235,000.00         |
|                              |    | TOTAL ASSETS                     |                               | 146,500.42               | 220,950.87         |
| LIABILITIES                  |    |                                  |                               |                          |                    |
|                              | 20 | 7603                             | PURCHASE OBLIGATIONS          | -13,967.83               | 5,141.76           |
|                              |    | TOTAL LIABILITIES                |                               | -13,967.83               | 5,141.76           |
| FUND BALANCE                 |    |                                  |                               |                          |                    |
|                              | 20 | 6302                             | REVENUES CONTROL              | -404,585.70              | -2,644,976.66      |
|                              | 20 | 7602                             | EXPENDITURES CONTROL          | 258,085.28               | 2,424,025.79       |
|                              | 20 | 8753                             | ASSIGNED-PUR OBLG CURR (1-12) | 13,967.83                | -5,141.76          |
|                              |    | TOTAL FUND BALANCE               |                               | -132,532.59              | -226,092.63        |
|                              |    | TOTAL LIABILITIES + FUND BALANCE |                               | -146,500.42              | -220,950.87        |

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 10

| FUND: 21    DIST ACTIVITY(SPEC REV ANN) |                                  |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------------------|----------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS                                  |                                  |                               |                          |                    |
| 21                                      | 6101                             | CASH IN BANK                  | -4,457.80                | 34,089.81          |
|                                         | TOTAL ASSETS                     |                               | -4,457.80                | 34,089.81          |
| LIABILITIES                             |                                  |                               |                          |                    |
| 21                                      | 7603                             | PURCHASE OBLIGATIONS          | .00                      | 1,376.48           |
|                                         | TOTAL LIABILITIES                |                               | .00                      | 1,376.48           |
| FUND BALANCE                            |                                  |                               |                          |                    |
| 21                                      | 6302                             | REVENUES CONTROL              | .00                      | -57,499.73         |
| 21                                      | 7602                             | EXPENDITURES CONTROL          | 4,457.80                 | 19,723.43          |
| 21                                      | 8737                             | RESTRICTED - OTHER            | .00                      | -44,816.75         |
| 21                                      | 8753                             | ASSIGNED-PUR OBLG CURR (1-12) | .00                      | -1,376.48          |
| 21                                      | 8770                             | UNASSIGNED FUND BALANCE       | .00                      | 48,503.24          |
|                                         | TOTAL FUND BALANCE               |                               | 4,457.80                 | -35,466.29         |
|                                         | TOTAL LIABILITIES + FUND BALANCE |                               | 4,457.80                 | -34,089.81         |

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 10

| FUND: 25 SCHOOL ACTIVITY FDS     |      |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|-------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                               |                          |                    |
| 25                               | 6101 | CASH IN BANK                  | -12,041.47               | 129,828.18         |
| TOTAL ASSETS                     |      |                               | -12,041.47               | 129,828.18         |
| LIABILITIES                      |      |                               |                          |                    |
| 25                               | 7603 | PURCHASE OBLIGATIONS          | -5,242.67                | 10,766.76          |
| TOTAL LIABILITIES                |      |                               | -5,242.67                | 10,766.76          |
| FUND BALANCE                     |      |                               |                          |                    |
| 25                               | 6302 | REVENUES CONTROL              | -24,667.35               | -380,999.77        |
| 25                               | 7602 | EXPENDITURES CONTROL          | 36,708.82                | 251,171.84         |
| 25                               | 8737 | RESTRICTED - OTHER            | .00                      | 5,871.12           |
| 25                               | 8753 | ASSIGNED-PUR OBLG CURR (1-12) | 5,242.67                 | -10,766.76         |
| 25                               | 8770 | UNASSIGNED FUND BALANCE       | .00                      | -5,871.37          |
| TOTAL FUND BALANCE               |      |                               | 17,284.14                | -140,594.94        |
| TOTAL LIABILITIES + FUND BALANCE |      |                               | 12,041.47                | -129,828.18        |

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 10

| FUND: 310 CAPITAL OUTLAY FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>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 10

| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                                |    |      |                                  |                          |                    |
|                                       | 32 | 6101 | CASH IN BANK                     | -619,769.80              | -155,447.22        |
|                                       |    |      | TOTAL ASSETS                     | -619,769.80              | -155,447.22        |
| FUND BALANCE                          |    |      |                                  |                          |                    |
|                                       | 32 | 6302 | REVENUES CONTROL                 | .00                      | -639,305.70        |
|                                       | 32 | 7602 | EXPENDITURES CONTROL             | 619,769.80               | 794,752.92         |
|                                       |    |      | TOTAL FUND BALANCE               | 619,769.80               | 155,447.22         |
|                                       |    |      | TOTAL LIABILITIES + FUND BALANCE | 619,769.80               | 155,447.22         |

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 10

| FUND: 360 CONSTRUCTION FUND      |      |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS                           |      |                              |                          |                    |
| 36                               | 6101 | CASH IN BANK                 | .00                      | 2,092,716.34       |
| TOTAL ASSETS                     |      |                              | .00                      | 2,092,716.34       |
| LIABILITIES                      |      |                              |                          |                    |
| 36                               | 7603 | PURCHASE OBLIGATIONS         | 28,420.00                | 265,680.00         |
| TOTAL LIABILITIES                |      |                              | 28,420.00                | 265,680.00         |
| FUND BALANCE                     |      |                              |                          |                    |
| 36                               | 6302 | REVENUES CONTROL             | .00                      | -3,499,135.40      |
| 36                               | 7602 | EXPENDITURES CONTROL         | .00                      | 1,684,692.37       |
| 36                               | 8735 | RESTRICTED-FUTURECONST(BG-1) | .00                      | -278,273.31        |
| 36                               | 8753 | ASSIGNED-PURCH OBL - CURRENT | -28,420.00               | -265,680.00        |
| TOTAL FUND BALANCE               |      |                              | -28,420.00               | -2,358,396.34      |
| TOTAL LIABILITIES + FUND BALANCE |      |                              | .00                      | -2,092,716.34      |

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 10

| FUND: 400 DEBT SERVICE FUND |    |      |                                  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS                      |    |      |                                  |                          |                    |
|                             | 40 | 6101 | CASH IN BANK                     | 117,930.13               | 100,140.35         |
|                             |    |      | TOTAL ASSETS                     | 117,930.13               | 100,140.35         |
| FUND BALANCE                |    |      |                                  |                          |                    |
|                             | 40 | 6302 | REVENUES CONTROL                 | -619,769.80              | -808,327.92        |
|                             | 40 | 7602 | EXPENDITURES CONTROL             | 501,839.67               | 708,187.57         |
|                             |    |      | TOTAL FUND BALANCE               | -117,930.13              | -100,140.35        |
|                             |    |      | TOTAL LIABILITIES + FUND BALANCE | -117,930.13              | -100,140.35        |

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 10

| FUND: 51    FOOD SERVICE FUND    |       |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|-------|-------------------------------|--------------------------|--------------------|
| ASSETS                           |       |                               |                          |                    |
| 51                               | 6101  | CASH IN BANK                  | 9,738.57                 | 121,427.72         |
| 51                               | 6171  | INVENTORIES FOR CONSUMPTION   | .00                      | 2,177.13           |
| 51                               | 6400O | DEFERRED OUTFL -OPEB LIAB     | .00                      | 104,145.00         |
| 51                               | 6400P | DEFER OUTFLOW-PENSION LIAB    | .00                      | 95,348.00          |
| TOTAL ASSETS                     |       |                               | 9,738.57                 | 323,097.85         |
| LIABILITIES                      |       |                               |                          |                    |
| 51                               | 7421  | ACCOUNTS PAYABLE              | 215.05                   | 215.05             |
| 51                               | 7541O | UNFUNDED OPEB LIAB-OPEB LIAB  | .00                      | -177,850.00        |
| 51                               | 7541P | UNFUNDED PENS LIAB-PENSION    | .00                      | -538,611.00        |
| 51                               | 7603  | PURCHASE OBLIGATIONS          | 1,100.00                 | 2,998.59           |
| 51                               | 7700O | DEF INFLOW RESOUR-OPEB LIAB   | .00                      | -102,252.00        |
| 51                               | 7700P | DEFER INFLOW RESOR-PENSION    | .00                      | -121,448.00        |
| TOTAL LIABILITIES                |       |                               | 1,315.05                 | -936,947.36        |
| FUND BALANCE                     |       |                               |                          |                    |
| 51                               | 6302  | REVENUES CONTROL              | -83,658.84               | -805,797.42        |
| 51                               | 7602  | EXPENDITURES CONTROL          | 73,705.22                | 684,154.65         |
| 51                               | 8737O | 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) | -1,100.00                | -2,998.59          |
| 51                               | 8770  | UNASSIGNED FUND BALANCE       | .00                      | -1,898.59          |
| TOTAL FUND BALANCE               |       |                               | -11,053.62               | 613,849.51         |
| TOTAL LIABILITIES + FUND BALANCE |       |                               | -9,738.57                | -323,097.85        |

# DAYTON INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2023 10

| FUND: 52 DAY CARE SERVICES       |      |                      |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------------------|------|----------------------|--|--------------------------|--------------------|
| ASSETS                           |      |                      |  |                          |                    |
| 52                               | 6101 | CASH IN BANK         |  | 9,615.33                 | 22,006.18          |
| TOTAL ASSETS                     |      |                      |  | 9,615.33                 | 22,006.18          |
| FUND BALANCE                     |      |                      |  |                          |                    |
| 52                               | 6302 | REVENUES CONTROL     |  | -18,227.60               | -93,392.57         |
| 52                               | 7602 | EXPENDITURES CONTROL |  | 8,612.27                 | 71,386.39          |
| TOTAL FUND BALANCE               |      |                      |  | -9,615.33                | -22,006.18         |
| TOTAL LIABILITIES + FUND BALANCE |      |                      |  | -9,615.33                | -22,006.18         |

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