

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JUNE, 2023

BANK

CHECKING BANK BALANCE	\$ 4,588,794.79
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
BANK ADJUSTMENT-OHIO TAX CLEARING ERROR	
LESS OUTSTANDING CHECKS AP	\$ (50,611.87)
LESS OUTSTANDING CHECKS PR	\$ (112,776.94)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,814.79)
LESS OUTSTANDING ACH (IND TAX)	
LESS OUTSTANDING ACH (KTRS)	
LESS OUTSTANDING ACH (CERS)	\$ (55,654.13)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (17,759.69)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (18,488.64)
LESS OUTSTANDING ACH (SUMMER HI)	\$ (18,800.44)
LESS OUTSTANDING ACH (KY TAX)	
TOTAL BANK	<u>\$ 4,647,888.29</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,596,147.53
SPECIAL REVENUE FUND	\$ (230,469.68)
DISTRICT ACTIVITY FUND	\$ 30,272.16
SCHOOL ACTIVITY FUND	\$ 130,366.33
CAPITAL OUTLAY FUND	\$ 18,823.52
BUILDING FUND	\$ 66,411.78
CONSTRUCTION FUND	\$ 1,817,387.12
DEBT SERVICE FUND	\$ 91,270.91
FOOD SERVICE FUND	\$ 113,879.50
DAYCARE FUND	\$ 13,799.12
TOTAL BOOKS	<u>\$ 4,647,888.29</u>
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 5,498,219.87
RECEIPTS	\$ 871,246.26
VOID CK PRIOR MO	
ACH ARBITER PAY	
EXPENSES: ACC PAYABLE	\$ (587,819.69)
PAYROLL	\$ (1,133,758.15)

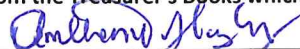
ENDING BALANCE

\$ 4,647,888.29

Balance in separate PayPal Account (fundraisers)

\$ 876.41

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.



7/26/23

Finance Officer

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			
40529	05/19/2022	PRINTED	005473 BILLY BURNS	8.64			
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			
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			
41888	02/14/2023	PRINTED	005588 MARIO COLEMAN	100.00			
41921	02/20/2023	PRINTED	001923 THERESA FISSETTE	184.68			
42202	04/21/2023	PRINTED	005597 PICTURE PERFECT PHOTO BOO	300.00			
44240	05/02/2023	PRINTED	005613 ETHAN MCKENZIE	10.00			
44242	05/02/2023	PRINTED	005614 NATE KLOSTERMAN	10.00			
44252	05/08/2023	PRINTED	004866 HOMETOWN HEROES	245.97			
45284	05/18/2023	PRINTED	002471 KAREN FUCHS	32.36			
45290	05/18/2023	PRINTED	005286 CAPITAL ONE	735.64			
45338	05/19/2023	PRINTED	002598 NEWPORT AQUARIUM	1,406.00			
45366	05/22/2023	PRINTED	005625 SERENITY DECKER	10.00			
45398	06/07/2023	PRINTED	005042 BUSINESS U LLC	2,790.00			
45406	06/07/2023	PRINTED	000493 DAYTON IND. CAFETERIA	1,184.75			
45409	06/07/2023	PRINTED	004469 DRUG FREE CLUBS OF AMERIC	700.00			
45414	06/07/2023	PRINTED	000675 FOSTER SPECIAL INSTRUMENT	205.00			
45417	06/07/2023	PRINTED	000930 JESSE HERBST	88.51			
45428	06/07/2023	PRINTED	004201 NO. KY. EDUCATION COUNCIL	2,100.00			
45429	06/07/2023	PRINTED	003906 NWEA	6,075.00			
45456	06/09/2023	PRINTED	004995 SYSCO CINCINNATI, LLC	749.27			
45470	06/20/2023	PRINTED	000694 FT. THOMAS FLORIST	280.00			
45471	06/20/2023	PRINTED	005634 MT. ST. JOSEPH UNIVERSITY	120.00			
45473	06/20/2023	PRINTED	003377 BARBIE LUKENS	561.84			
45474	06/20/2023	PRINTED	005602 MOREHEAD VOLLEYBALL CAMPS	2,750.00			
45475	06/20/2023	PRINTED	003467 VISA-CARDMEMBER SERVICE	383.76			
45478	06/23/2023	PRINTED	003953 ALLIED SUPPLY CO INC	456.07			
45482	06/23/2023	PRINTED	005603 BATTERY CLEARANCE LLC	1,272.37			
45485	06/23/2023	PRINTED	002596 BRIGHTON CENTER	257.61			
45488	06/23/2023	PRINTED	004262 CHEF BARONE	248.25			
45496	06/23/2023	PRINTED	000614 EGELSTON MAYNARD	43.98			
45502	06/23/2023	PRINTED	000694 FT. THOMAS FLORIST	429.50			
45504	06/23/2023	PRINTED	004952 GEORGIA NELSON-HARRIS	150.83			
45506	06/23/2023	PRINTED	005635 GRACE AND ADDYUDE BOUTIQ	530.00			
45508	06/23/2023	PRINTED	000930 JESSE HERBST	95.18			
45510	06/23/2023	PRINTED	001095 KY STATE TREASURER	1,097.00			
45515	06/23/2023	PRINTED	004547 PEDIATRIC THERAPY SPECIAL	655.00			
45516	06/23/2023	PRINTED	001474 PITNEY BOWES	460.20			
45519	06/23/2023	PRINTED	004426 REPUBLIC SERVICES	1,092.28			
45520	06/23/2023	PRINTED	004227 SANITATION DISTRICT 1	5,228.97			
45523	06/23/2023	PRINTED	005636 SHILOH SCHWEITZER	15.30			
45526	06/23/2023	PRINTED	005094 SKOOL AID LLC	1,600.00			
45530	06/23/2023	PRINTED	005637 THOMAS CONTROL SERVICE, L	1,200.00			

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
45533	06/23/2023	PRINTED	004943 TRACY GENTRUP-RUEBUSCH	37.80			
45537	06/29/2023	PRINTED	004646 REITER DAIRY/SPRINGFIELD	450.24			
45539	06/29/2023	PRINTED	005031 CHRIS WRIGHT	468.00			
45540	06/29/2023	PRINTED	004504 GOPHER	64.95			
45541	06/29/2023	PRINTED	003483 JEFFERSON PILOT LIFE	242.69			
45545	06/29/2023	PRINTED	005630 KSA	9,093.03			
58 CHECKS				CASH ACCOUNT TOTAL	50,611.87	.00	

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 06/30/2023

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 06/30/2023

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
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
1836	THE CITY OF DAYTON KY	04/27/2023	101281	90.68
2121	CAMPBELL COUNTY FISCAL COURT	04/27/2023	101282	38.09
1215	HORAN, SHEILA	05/15/2023	101283	94.46
3401	KENTUCKY STATE TREASURER	05/15/2023	101295	138.33
1512	DEBRULER, AMANDA	05/15/2023	101302	4.07
1748	SHEPPERD, JULIE M	05/15/2023	101305	44.92
257	BURCHFIELD, DEBBIE	05/15/2023	101306	4.05
1836	THE CITY OF DAYTON KY	05/30/2023	101319	15,658.49
2121	CAMPBELL COUNTY FISCAL COURT	05/30/2023	101320	5,915.53
1858	POTTER, SAMANTHA L	06/15/2023	101339	877.96
1836	THE CITY OF DAYTON KY	06/15/2023	101345	7,735.27
2121	CAMPBELL COUNTY FISCAL COURT	06/15/2023	101346	2,814.30
2845	DELTA DENTAL	06/15/2023	101347	1,174.35
3483	JEFFERSON PILOT LIFE	06/15/2023	101349	131.68
3790	GRANGE INSURANCE	06/15/2023	101351	111.99
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2023	101354	119.56
385	COLONIAL INS	06/15/2023	101367	32.29
1092	KY STATE TREAS (DEF COMP)	06/15/2023	101368	165.00
1670	METLIFE INVESTORS	06/15/2023	101369	100.00
1836	THE CITY OF DAYTON KY	06/15/2023	101370	4,984.36
2121	CAMPBELL COUNTY FISCAL COURT	06/15/2023	101371	2,056.99
2845	DELTA DENTAL	06/15/2023	101372	777.66
2960	METROPOLITAN LIFE INSURANCE CO	06/15/2023	101373	90.00
3483	JEFFERSON PILOT LIFE	06/15/2023	101374	49.23
3790	GRANGE INSURANCE	06/15/2023	101376	57.52
3928	AMERICAN FIDELITY	06/15/2023	101378	830.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2023	101379	65.22
4003	CHILD SUPPORT ENFORCEMENT	06/15/2023	101380	270.00
4937	DAYTON DAYCARE	06/15/2023	101381	1,771.45
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	06/15/2023	101382	105.00
1707	HUFF, ERICKA L	06/15/2023	101384	990.98
385	COLONIAL INS	06/15/2023	101392	32.29
1092	KY STATE TREAS (DEF COMP)	06/15/2023	101393	165.00
1670	METLIFE INVESTORS	06/15/2023	101394	100.00
1836	THE CITY OF DAYTON KY	06/15/2023	101395	4,986.50
2121	CAMPBELL COUNTY FISCAL COURT	06/15/2023	101396	1,836.29
2845	DELTA DENTAL	06/15/2023	101397	777.66
2960	METROPOLITAN LIFE INSURANCE CO	06/15/2023	101398	90.00
3483	JEFFERSON PILOT LIFE	06/15/2023	101399	49.23
3743	AMERICAN FIDELITY ASSURANCE CO.	06/15/2023	101400	6,059.84

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 06/30/2023

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 06/30/2023

EMP #	NAME	ISSUED	CHECK #	AMOUNT
3790	GRANGE INSURANCE	06/15/2023	101401	57.52
3804	VSP VISION	06/15/2023	101402	243.48
3928	AMERICAN FIDELITY	06/15/2023	101403	830.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2023	101404	65.22
4003	CHILD SUPPORT ENFORCEMENT	06/15/2023	101405	270.00
4937	DAYTON DAYCARE	06/15/2023	101406	1,771.45
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	06/15/2023	101407	105.00
1707	HUFF, ERICKA L	06/15/2023	101409	990.98
1847	RODGERS, CHRISTINA A	06/15/2023	101415	535.65
385	COLONIAL INS	06/15/2023	101418	32.29
1092	KY STATE TREAS (DEF COMP)	06/15/2023	101419	165.00
1670	METLIFE INVESTORS	06/15/2023	101420	100.00
1836	THE CITY OF DAYTON KY	06/15/2023	101421	4,976.22
2121	CAMPBELL COUNTY FISCAL COURT	06/15/2023	101422	1,598.07
2845	DELTA DENTAL	06/15/2023	101423	777.66
2960	METROPOLITAN LIFE INSURANCE CO	06/15/2023	101424	90.00
3483	JEFFERSON PILOT LIFE	06/15/2023	101425	49.23
3743	AMERICAN FIDELITY ASSURANCE CO.	06/15/2023	101426	6,059.84
3790	GRANGE INSURANCE	06/15/2023	101427	57.52
3804	VSP VISION	06/15/2023	101428	243.48
3928	AMERICAN FIDELITY	06/15/2023	101429	830.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2023	101430	65.22
4003	CHILD SUPPORT ENFORCEMENT	06/15/2023	101431	270.00
4937	DAYTON DAYCARE	06/15/2023	101432	1,771.45
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	06/15/2023	101433	105.00
1813	MCCARTY, BLAKE	06/30/2023	101435	394.50
94	FUCHS, KAREN M	06/30/2023	101436	1,758.64
94	FUCHS, KAREN M	06/30/2023	101437	148.28
385	COLONIAL INS	06/30/2023	101438	6.90
1092	KY STATE TREAS (DEF COMP)	06/30/2023	101439	490.00
1670	METLIFE INVESTORS	06/30/2023	101440	50.00
1836	THE CITY OF DAYTON KY	06/30/2023	101441	2,390.68
2121	CAMPBELL COUNTY FISCAL COURT	06/30/2023	101442	452.95
2845	DELTA DENTAL	06/30/2023	101443	396.69
2960	METROPOLITAN LIFE INSURANCE CO	06/30/2023	101444	50.00
3483	JEFFERSON PILOT LIFE	06/30/2023	101445	82.45
3790	GRANGE INSURANCE	06/30/2023	101447	54.47
3928	AMERICAN FIDELITY	06/30/2023	101449	84.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/30/2023	101450	54.34
4937	DAYTON DAYCARE	06/30/2023	101451	575.75
TOTAL CHECKS			86	112,776.94

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 12

			NET CHANGE	ACCOUNT
FUND: 1	GENERAL FUND		FOR PERIOD	BALANCE
ASSETS				
10	6101	CASH IN BANK	-457,320.83	2,496,147.53
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
TOTAL ASSETS			-457,320.83	2,596,147.53
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-15,659.43	-15,750.98
10	7603	PURCHASE OBLIGATIONS	-10,319.44	20,187.85
TOTAL LIABILITIES			-25,978.87	4,436.87
FUND BALANCE				
10	6302	REVENUES CONTROL	-448,738.45	-9,884,492.51
10	7602	EXPENDITURES CONTROL	921,718.71	7,304,095.96
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	10,319.44	-20,187.85
TOTAL FUND BALANCE			483,299.70	-2,600,584.40
TOTAL LIABILITIES + FUND BALANCE			457,320.83	-2,596,147.53

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-487,219.79	-465,469.68	
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00	
TOTAL ASSETS			-487,219.79	-230,469.68	
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	-1,398.50	-1,398.50	
20	7603	PURCHASE OBLIGATIONS	-102,159.80	64,948.51	
TOTAL LIABILITIES			-103,558.30	63,550.01	
FUND BALANCE					
20	6302	REVENUES CONTROL	-83,883.23	-3,049,129.99	
20	7602	EXPENDITURES CONTROL	572,501.52	3,280,998.17	
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	102,159.80	-64,948.51	
TOTAL FUND BALANCE			590,778.09	166,919.67	
TOTAL LIABILITIES + FUND BALANCE			487,219.79	230,469.68	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 12

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-3,136.31	30,272.16
		TOTAL ASSETS	-3,136.31	30,272.16
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-1,376.48	6,205.46
		TOTAL LIABILITIES	-1,376.48	6,205.46
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-57,499.73
21	7602	EXPENDITURES CONTROL	3,136.31	23,541.08
21	8737	RESTRICTED - OTHER	.00	-44,816.75
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,376.48	-6,205.46
21	8770	UNASSIGNED FUND BALANCE	.00	48,503.24
		TOTAL FUND BALANCE	4,512.79	-36,477.62
		TOTAL LIABILITIES + FUND BALANCE	3,136.31	-30,272.16

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 12

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	8,123.45	130,366.33
		TOTAL ASSETS	8,123.45	130,366.33
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	286.75	.00
25	7603	PURCHASE OBLIGATIONS	-12,717.15	1,774.97
		TOTAL LIABILITIES	-12,430.40	1,774.97
FUND BALANCE				
25	6302	REVENUES CONTROL	-39,891.89	-439,595.09
25	7602	EXPENDITURES CONTROL	31,481.69	309,229.01
25	8737	RESTRICTED - OTHER	.00	5,871.12
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	12,717.15	-1,774.97
25	8770	UNASSIGNED FUND BALANCE	.00	-5,871.37
		TOTAL FUND BALANCE	4,306.95	-132,141.30
		TOTAL LIABILITIES + FUND BALANCE	-8,123.45	-130,366.33

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 12

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	BALANCE
ASSETS					
	31	6101	CASH IN BANK	-65,970.48	18,823.52
			TOTAL ASSETS	-65,970.48	18,823.52
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-84,794.00
	31	7602	EXPENDITURES CONTROL	65,970.48	65,970.48
			TOTAL FUND BALANCE	65,970.48	-18,823.52
			TOTAL LIABILITIES + FUND BALANCE	65,970.48	-18,823.52

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 12

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	221,859.00	66,411.78
			TOTAL ASSETS	221,859.00	66,411.78
LIABILITIES					
	32	7603	PURCHASE OBLIGATIONS	.00	22,271.00
			TOTAL LIABILITIES	.00	22,271.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-221,859.00	-861,164.70
	32	7602	EXPENDITURES CONTROL	.00	794,752.92
	32	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-22,271.00
			TOTAL FUND BALANCE	-221,859.00	-88,682.78
			TOTAL LIABILITIES + FUND BALANCE	-221,859.00	-66,411.78

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-42,321.22	1,817,387.12	
	TOTAL ASSETS		-42,321.22	1,817,387.12	
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	-928.31	-928.31	
36	7603	PURCHASE OBLIGATIONS	-52,020.00	241,660.00	
	TOTAL LIABILITIES		-52,948.31	240,731.69	
FUND BALANCE					
36	6302	REVENUES CONTROL	-65,970.48	-3,565,105.88	
36	7602	EXPENDITURES CONTROL	109,220.01	2,026,920.38	
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-278,273.31	
36	8753	ASSIGNED-PURCH OBL - CURRENT	52,020.00	-241,660.00	
	TOTAL FUND BALANCE		95,269.53	-2,058,118.81	
	TOTAL LIABILITIES + FUND BALANCE		42,321.22	-1,817,387.12	

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 12

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-8,869.44	91,270.91
		TOTAL ASSETS	-8,869.44	91,270.91
FUND BALANCE	40	6302 REVENUES CONTROL	.00	-808,327.92
	40	7602 EXPENDITURES CONTROL	8,869.44	717,057.01
		TOTAL FUND BALANCE	8,869.44	-91,270.91
		TOTAL LIABILITIES + FUND BALANCE	8,869.44	-91,270.91

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-6,110.64	113,879.50
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			-6,110.64	315,549.63
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-7,025.50	-7,025.50
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	-2,998.59	.00
51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-102,252.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-121,448.00
TOTAL LIABILITIES			-10,024.09	-947,186.50
FUND BALANCE				
51	6302	REVENUES CONTROL	-68,882.58	-942,767.76
51	7602	EXPENDITURES CONTROL	82,018.72	835,913.76
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)	2,998.59	.00
51	8770	UNASSIGNED FUND BALANCE	.00	-1,898.59
TOTAL FUND BALANCE			16,134.73	631,636.87
TOTAL LIABILITIES + FUND BALANCE			6,110.64	-315,549.63

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 12

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-9,365.32	13,799.12
TOTAL ASSETS			-9,365.32	13,799.12
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,984.40	-108,861.37
52	7602	EXPENDITURES CONTROL	15,349.72	95,062.25
TOTAL FUND BALANCE			9,365.32	-13,799.12
TOTAL LIABILITIES + FUND BALANCE			9,365.32	-13,799.12

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