

DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JULY, 2023

BANK

CHECKING BANK BALANCE	\$	5,104,344.56
INVESTMENTS - 2 CD'S, TREASURY BILL	\$	335,000.00
LESS OUTSTANDING CHECKS AP	\$	(215,886.41)
LESS OUTSTANDING CHECKS PR	\$	(14,416.95)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(119.19)
LESS OUTSTANDING ACH (IND TAX)		
LESS OUTSTANDING ACH (KTRS)	\$	(9,796.24)
LESS OUTSTANDING ACH (CERS)		
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$	(22,355.32)
LESS OUTSTANDING ACH (HEALTH INS)		
LESS OUTSTANDING ACH (FED HEALTH)	\$	(14,194.19)
LESS OUTSTANDING ACH (SUMMER HI)		
LESS OUTSTANDING ACH (KY TAX)		
TOTAL BANK	\$	5,162,576.26

CASH PER BOOKS (MUNIS)

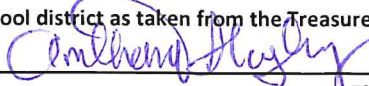
GENERAL FUND	\$	2,582,859.77
SPECIAL REVENUE FUND	\$	241,327.39
DISTRICT ACTIVITY FUND	\$	27,836.98
SCHOOL ACTIVITY FUND	\$	125,058.78
CAPITAL OUTLAY FUND	\$	56,073.52
BUILDING FUND	\$	340,511.69
CONSTRUCTION FUND	\$	1,688,340.74
DEBT SERVICE FUND	\$	-
FOOD SERVICE FUND	\$	80,878.17
DAYCARE FUND	\$	19,689.22
TOTAL BOOKS	\$	5,162,576.26
DIFFERENCE IN BANK AND BOOKS	\$	(0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$	4,647,888.29
RECEIPTS	\$	1,340,401.84
VOID CK PRIOR MO		
ACH REPUBLIC/VISA/SAMS	\$	(4,020.22)
EXPENSES: ACC PAYABLE	\$	(576,880.85)
PAYROLL	\$	(244,812.80)

ENDING BALANCE	\$	5,162,576.26
Balance in separate PayPal Account (fundraisers)	\$	11.98

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.



Finance Officer

8/18/2023

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			
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			
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			
45475	06/20/2023	PRINTED	003467 VISA-CARDMEMBER SERVICE	383.76			
45550	07/06/2023	PRINTED	001167 LUDLOW INDEPENDENT SCHOOL	275.00			
45552	07/06/2023	PRINTED	005488 CIRCUS MOJO	300.00			
45555	07/11/2023	PRINTED	005602 MOREHEAD VOLLEYBALL CAMPS	550.00			
45563	07/17/2023	PRINTED	002196 A-1 ELECTRIC	985.00			
45593	07/19/2023	PRINTED	002229 FRYSCKY, INC.	120.00			
45601	07/19/2023	PRINTED	004786 JAMF SOFTWARE	5,393.00			
45609	07/19/2023	PRINTED	001474 PITNEY BOWES	127.80			
45610	07/19/2023	PRINTED	004203 PITNEY BOWES INC	400.00			
45620	07/19/2023	PRINTED	002653 TEAM ALL SPORTS	2,616.00			
45627	07/25/2023	PRINTED	005641 D. HAUPTMAN CO / FOLD-A-G	776.00			
45628	07/25/2023	PRINTED	005643 GREAT CROSSING HIGH SCHOO	275.00			
45629	07/25/2023	PRINTED	005381 NORTHERN KENTUCKY MS ATHL	375.00			
45632	07/28/2023	PRINTED	005631 WITTENBERG UNIVERSITY	6,570.00			
45633	07/31/2023	PRINTED	005593 ALBERT E. BATHIANY DMD	130.50			
45634	07/31/2023	PRINTED	005646 ALPHA DEMOLITION INC	108,000.00			
45635	07/31/2023	PRINTED	005645 AMAZON COMMERCIAL	65.97			
45636	07/31/2023	PRINTED	004460 AT&T MOBILITY	447.18			
45637	07/31/2023	PRINTED	005648 BENTON PLUMBING	1,425.00			
45638	07/31/2023	PRINTED	002596 BRIGHTON CENTER	201.43			
45639	07/31/2023	PRINTED	000259 CAMPBELL CO. SCHOOLS	255.24			
45640	07/31/2023	PRINTED	003131 CASEY WOODS	175.23			
45641	07/31/2023	PRINTED	005432 CHROMEBOOKPARTS.COM	104.96			
45642	07/31/2023	PRINTED	000350 CINCINNATI BELL	92.44			
45643	07/31/2023	PRINTED	002783 DELL COMPUTER	56.26			
45644	07/31/2023	PRINTED	004933 DEMARCUS LAW, PLLC	150.00			
45645	07/31/2023	PRINTED	004254 DUKE ENERGY	6,100.41			
45646	07/31/2023	PRINTED	000592 EDGEWOOD ELECTRIC, INC.	3,030.80			
45647	07/31/2023	PRINTED	000614 EGELSTON MAYNARD	1,569.39			
45648	07/31/2023	PRINTED	005061 ENCORE TECHNOLOGIES	10,124.65			
45649	07/31/2023	PRINTED	005182 ERICKA HUFF	234.00			

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
45651	07/31/2023	PRINTED	000759 GRAINGER, INC	29.21			
45652	07/31/2023	PRINTED	005575 HYDE PARK PAINTING AND CA	16,890.00			
45653	07/31/2023	PRINTED	005242 IXL LEARNING	7,895.00			
45654	07/31/2023	PRINTED	003483 JEFFERSON PILOT LIFE	226.99			
45655	07/31/2023	PRINTED	000995 KSBA	9,050.72			
45656	07/31/2023	PRINTED	005647 LAURA PUCKETT	53.25			
45657	07/31/2023	PRINTED	005458 LORI MILLER	302.12			
45658	07/31/2023	PRINTED	004945 NICOLE PONTING	234.00			
45659	07/31/2023	PRINTED	001365 NKCES	10,872.50			
45660	07/31/2023	PRINTED	003906 NWEA	5,816.23			
45661	07/31/2023	PRINTED	004539 OTIS ELEVATOR CO	908.40			
45662	07/31/2023	PRINTED	004203 PITNEY BOWES INC	469.61			
45663	07/31/2023	PRINTED	004426 REPUBLIC SERVICES	156.85			
45664	07/31/2023	PRINTED	002825 RICHARD WOLF	14.59			
45665	07/31/2023	PRINTED	002881 SPECIALIZED PLUMBING PART	13.00			
45666	07/31/2023	PRINTED	004735 STAPLES ADVANTAGE	431.76			
45667	07/31/2023	PRINTED	005220 THE READING LEAGUE	3,493.00			
45669	07/31/2023	PRINTED	003467 VISA-CARDMEMBER SERVICE	317.03			
70 CHECKS CASH ACCOUNT TOTAL				215,886.41	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 07/31/2023

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 07/31/2023

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
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
2845	DELTA DENTAL	06/15/2023	101397	777.66
3483	JEFFERSON PILOT LIFE	06/15/2023	101399	49.23
3790	GRANGE INSURANCE	06/15/2023	101401	57.52
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
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
3790	GRANGE INSURANCE	06/15/2023	101427	57.52
3928	AMERICAN FIDELITY	06/15/2023	101429	830.00
4003	CHILD SUPPORT ENFORCEMENT	06/15/2023	101431	270.00
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	06/15/2023	101433	105.00
1836	THE CITY OF DAYTON KY	07/14/2023	101457	2,408.73
2121	CAMPBELL COUNTY FISCAL COURT	07/14/2023	101458	452.88
2845	DELTA DENTAL	07/14/2023	101459	384.68
3483	JEFFERSON PILOT LIFE	07/14/2023	101461	82.45
3790	GRANGE INSURANCE	07/14/2023	101463	54.47
3961	CINCINNATI LIFE INSURANCE COMPANY	07/14/2023	101466	54.34
1836	THE CITY OF DAYTON KY	07/14/2023	101467	232.04
1836	THE CITY OF DAYTON KY	07/14/2023	101469	34.18
2121	CAMPBELL COUNTY FISCAL COURT	07/14/2023	101470	14.36
1859	LENZ, JOSEPH	07/28/2023	101471	1,066.80
1851	THOMAS PEREZ, ANGIE M	07/28/2023	101473	123.61
1858	POTTER, SAMANTHA L	07/28/2023	101474	575.47
385	COLONIAL INS	07/28/2023	101475	6.90
1092	KY STATE TREAS (DEF COMP)	07/28/2023	101476	490.00
1670	METLIFE INVESTORS	07/28/2023	101477	50.00
1836	THE CITY OF DAYTON KY	07/28/2023	101478	2,387.31
2121	CAMPBELL COUNTY FISCAL COURT	07/28/2023	101479	425.76
2845	DELTA DENTAL	07/28/2023	101480	384.68
2960	METROPOLITAN LIFE INSURANCE CO	07/28/2023	101481	50.00
3483	JEFFERSON PILOT LIFE	07/28/2023	101482	82.45
3790	GRANGE INSURANCE	07/28/2023	101484	54.47
3928	AMERICAN FIDELITY	07/28/2023	101486	84.00
TOTAL CHECKS			44	14,416.95

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-13,599.85		2,482,859.77
10	6101I	CERT OF DEP-CASH EQUIV	.00		100,000.00
10	6153	ACCOUNTS RECEIVABLE	-43,910.18		.00
	TOTAL ASSETS		-57,510.03		2,582,859.77
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	15,750.98		.00
10	7603	PURCHASE OBLIGATIONS	46,103.76		66,291.61
	TOTAL LIABILITIES		61,854.74		66,291.61
FUND BALANCE					
10	6302	REVENUES CONTROL	-372,237.19		-372,237.19
10	7602	EXPENDITURES CONTROL	413,996.24		413,996.24
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-46,103.76		-66,291.61
10	8770	UNASSIGNED FUND BALANCE	.00		-2,624,618.82
	TOTAL FUND BALANCE		-4,344.71		-2,649,151.38
	TOTAL LIABILITIES + FUND BALANCE		57,510.03		-2,582,859.77

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 1

			NET CHANGE	ACCOUNT
FUND: 2 SPECIAL REVENUE			FOR PERIOD	BALANCE
ASSETS				
	20	6101	CASH IN BANK	471,797.07
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	6,327.39
	20	6153	ACCOUNTS RECEIVABLE	235,000.00
		TOTAL ASSETS	-745,720.34	.00
			-273,923.27	241,327.39
LIABILITIES				
	20	7421	ACCOUNTS PAYABLE	1,398.50
	20	7481	ADVANCES FROM GRANTORS	.00
	20	7603	PURCHASE OBLIGATIONS	513,852.16
		TOTAL LIABILITIES	-11,511.51	53,437.00
			503,739.15	53,437.00
FUND BALANCE				
	20	6302	REVENUES CONTROL	-439,845.82
	20	7602	EXPENDITURES CONTROL	-439,845.82
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	198,518.43
		TOTAL FUND BALANCE	11,511.51	-53,437.00
			-229,815.88	-294,764.39
		TOTAL LIABILITIES + FUND BALANCE	273,923.27	-241,327.39

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 1

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-2,435.18	27,836.98
		TOTAL ASSETS	-2,435.18	27,836.98
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	.00	6,205.46
		TOTAL LIABILITIES	.00	6,205.46
FUND BALANCE				
21	7602	EXPENDITURES CONTROL	2,435.18	2,435.18
21	8737	RESTRICTED - OTHER	.00	-24,066.70
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-6,205.46
21	8770	UNASSIGNED FUND BALANCE	.00	-6,205.46
		TOTAL FUND BALANCE	2,435.18	-34,042.44
		TOTAL LIABILITIES + FUND BALANCE	2,435.18	-27,836.98

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 1

				NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS				FOR PERIOD	BALANCE
ASSETS					
25	6101	CASH IN BANK		-4,995.46	125,058.78
	TOTAL ASSETS			-4,995.46	125,058.78
LIABILITIES					
25	7603	PURCHASE OBLIGATIONS		5,883.25	7,658.22
	TOTAL LIABILITIES			5,883.25	7,658.22
FUND BALANCE					
25	6302	REVENUES CONTROL		-151,363.61	-151,363.61
25	7602	EXPENDITURES CONTROL		26,304.83	26,304.83
25	8737	RESTRICTED - OTHER		130,054.24	.00
25	8753	ASSIGNED-PUR OBLG CURR (1-12)		-5,883.25	-7,658.22
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE		.00	-1,032.82
	TOTAL FUND BALANCE			-887.79	-132,717.00
	TOTAL LIABILITIES + FUND BALANCE			4,995.46	-125,058.78

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 1

			NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND			FOR PERIOD	BALANCE
ASSETS				
31	6101	CASH IN BANK	37,250.00	56,073.52
	TOTAL ASSETS		37,250.00	56,073.52
FUND BALANCE				
31	6302	REVENUES CONTROL	-37,250.00	-37,250.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-18,823.52
	TOTAL FUND BALANCE		-37,250.00	-56,073.52
	TOTAL LIABILITIES + FUND BALANCE		-37,250.00	-56,073.52

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 1

			NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)			FOR PERIOD	BALANCE
ASSETS				
32	6101	CASH IN BANK	182,829.00	340,511.69
	TOTAL ASSETS		182,829.00	340,511.69
LIABILITIES				
32	7603	PURCHASE OBLIGATIONS	.00	22,271.00
	TOTAL LIABILITIES		.00	22,271.00
FUND BALANCE				
32	6302	REVENUES CONTROL	-182,829.00	-182,829.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-157,682.69
32	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-22,271.00
32	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	22,271.00
32	8770	UNASSIGNED FUND BALANCE	.00	-22,271.00
	TOTAL FUND BALANCE		-182,829.00	-362,782.69
	TOTAL LIABILITIES + FUND BALANCE		-182,829.00	-340,511.69

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 1

			NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND			FOR PERIOD	BALANCE
ASSETS				
36	6101	CASH IN BANK	-129,046.38	1,688,340.74
	TOTAL ASSETS		-129,046.38	1,688,340.74
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	928.31	.00
36	7603	PURCHASE OBLIGATIONS	.00	241,660.00
	TOTAL LIABILITIES		928.31	241,660.00
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	128,118.07	128,118.07
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,816,458.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-241,660.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	241,660.00
36	8770	UNASSIGNED FUND BALANCE	.00	-241,660.00
	TOTAL FUND BALANCE		128,118.07	-1,930,000.74
	TOTAL LIABILITIES + FUND BALANCE		129,046.38	-1,688,340.74

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 1

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6181	PREPAID EXPENDITURES	-8,869.44	-8,869.44
			TOTAL ASSETS	-8,869.44	-8,869.44
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	8,869.44	8,869.44
			TOTAL FUND BALANCE	8,869.44	8,869.44
			TOTAL LIABILITIES + FUND BALANCE	8,869.44	8,869.44

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 1

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	-33,001.33	80,878.17
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			-33,001.33	282,548.30
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	7,025.50	.00
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-177,850.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-538,611.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-102,252.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-121,448.00
TOTAL LIABILITIES			7,025.50	-940,161.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-5,262.00	-5,262.00
51	7602	EXPENDITURES CONTROL	31,237.83	31,237.83
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	-106,854.00
51	8739I	RESTR NET POSITION-INVENTO	.00	-2,177.13
TOTAL FUND BALANCE			25,975.83	657,612.70
TOTAL LIABILITIES + FUND BALANCE			33,001.33	-282,548.30

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 1

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	5,890.10	19,689.22
	52	6153	ACCOUNTS RECEIVABLE	-5,890.10	.00
		TOTAL ASSETS		.00	19,689.22
FUND BALANCE					
	52	8739	RESTRICTED-NET ASSETS	.00	-19,689.22
		TOTAL FUND BALANCE		.00	-19,689.22
		TOTAL LIABILITIES + FUND BALANCE		.00	-19,689.22

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