

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

AUGUST, 2023

BANK

CHECKING BANK BALANCE	\$	4,817,371.21
INVESTMENTS - 2 CD'S, TREASURY BILL	\$	335,000.00
LESS OUTSTANDING CHECKS AP	\$	(121,048.06)
LESS OUTSTANDING CHECKS PR	\$	(40,516.99)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(1,062.96)
LESS OUTSTANDING ACH (IND TAX)	\$	(254.50)
LESS OUTSTANDING ACH (KTRS)	\$	(43,606.84)
LESS OUTSTANDING ACH (CERS)	\$	(36,663.13)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$	(19,256.86)
LESS OUTSTANDING ACH (HEALTH INS)	\$	(17,475.48)
LESS OUTSTANDING ACH (FED HEALTH)	\$	(10,464.63)
LESS OUTSTANDING ACH (SUMMER HI)	\$	-
LESS OUTSTANDING ACH (KY TAX)	\$	(10,132.16)
TOTAL BANK	\$	4,851,889.60

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$	2,499,924.85
SPECIAL REVENUE FUND	\$	234,276.31
DISTRICT ACTIVITY FUND	\$	26,836.98
SCHOOL ACTIVITY FUND	\$	143,550.42
CAPITAL OUTLAY FUND	\$	56,073.52
BUILDING FUND	\$	340,511.69
CONSTRUCTION FUND	\$	1,475,606.75
DEBT SERVICE FUND	\$	-
FOOD SERVICE FUND	\$	60,640.74
DAYCARE FUND	\$	14,468.34
TOTAL BOOKS	\$	4,851,889.60
DIFFERENCE IN BANK AND BOOKS	\$	-

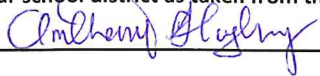
MUNIS RECONCILIATION

BEGINNING BALANCE	\$	5,162,576.41
RECEIPTS	\$	842,607.04
VOID CK PRIOR MO #45552, 45631	\$	353.25
ARBITER/WEX ACH/SAMS	\$	(8,501.02)
EXPENSES: ACC PAYABLE	\$	(436,176.67)
PAYROLL	\$	(708,969.41)

ENDING BALANCE	\$	4,851,889.60
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Balance in separate PayPal Account (fundraisers)	\$	11.98
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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.

	9/22/2023
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			
45290	05/18/2023	PRINTED	005286 CAPITAL ONE	735.64			
45366	05/22/2023	PRINTED	005625 SERENITY DECKER	10.00			
45475	06/20/2023	PRINTED	003467 VISA-CARDMEMBER SERVICE	383.76			
45660	07/31/2023	PRINTED	003906 NWEA	5,816.23			
45664	07/31/2023	PRINTED	002825 RICHARD WOLF	14.59			
45685	08/16/2023	PRINTED	005476 SIGN GYPSIES	105.00			
45739	08/17/2023	PRINTED	005653 ABBIGAIL CALDWELL	53.25			
45747	08/17/2023	PRINTED	005034 BILL HAUBNER	20.25			
45754	08/17/2023	PRINTED	005145 EDPUZZLE	2,556.00			
45764	08/17/2023	PRINTED	004923 LISA HANS	139.81			
45765	08/17/2023	PRINTED	005103 LORI FREY	21.06			
45785	08/17/2023	PRINTED	005655 SYLLABUSX	1,035.00			
45794	08/18/2023	PRINTED	005311 NOTRE DAME ACADEMY	180.00			
45796	08/22/2023	PRINTED	004032 CUSTOM TROPHY & APPAREL	186.95			
45798	08/25/2023	PRINTED	005316 GRANT CO HIGH SCHOOL	230.00			
45799	08/25/2023	PRINTED	001497 PRESENTATION SOLUTIONS, I	260.63			
45800	08/29/2023	PRINTED	005658 FLEMING COUNTY HIGH SCHOO	110.00			
45801	08/29/2023	PRINTED	005361 NORTHERN KY GIRLS VOLLEYB	125.00			
45802	08/29/2023	PRINTED	003351 RYLE HIGH SCHOOL	240.00			
45803	08/29/2023	PRINTED	005659 UNIVERSITY OF CINCINNATI	1,625.00			
45804	08/29/2023	PRINTED	005631 WITTENBERG UNIVERSITY	332.00			
45805	08/29/2023	PRINTED	002196 A-1 ELECTRIC	78.03			
45811	08/29/2023	PRINTED	004918 ASSURED PARTNERS	6,752.26			
45812	08/29/2023	PRINTED	004460 AT&T MOBILITY	431.72			
45813	08/29/2023	PRINTED	004671 BORGMAN ATHLETICS GROUP L	4,350.00			
45814	08/29/2023	PRINTED	004658 BSN SPORTS	3,867.85			
45815	08/29/2023	PRINTED	004960 CHEF PAMELA S. TRAMBLE-JO	83.10			
45816	08/29/2023	PRINTED	005163 CULLIGAN OF FAIRFIELD	63.75			
45817	08/29/2023	PRINTED	004254 DUKE ENERGY	17,803.65			
45818	08/29/2023	PRINTED	000592 EDGEWOOD ELECTRIC, INC.	20,800.00			
45822	08/29/2023	PRINTED	004647 KONA ICE	860.00			
45823	08/29/2023	PRINTED	000995 KSBA	90.00			
45824	08/29/2023	PRINTED	002884 DEBRA-KUEMPEL	2,113.00			
45825	08/29/2023	PRINTED	004303 LAKESHORE LEARNING	104.40			
45826	08/29/2023	PRINTED	005499 LEXIA LEARNING SYSTEMS LL	440.00			

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
45827	08/29/2023	PRINTED	004081 LYKINS OIL COMPANY	1,561.50			
45828	08/29/2023	PRINTED	001365 NKCES	26,000.00			
45829	08/29/2023	PRINTED	004243 NO KY WATER DISTRICT	4,162.50			
45830	08/29/2023	PRINTED	005415 PLAY THERAPY SUPPLY	213.19			
45831	08/29/2023	PRINTED	004317 R & M FENCE AND CONSTRUCT	27.50			
45832	08/29/2023	PRINTED	004470 R J FLANNERY, LLC	100.00			
45833	08/29/2023	PRINTED	004426 REPUBLIC SERVICES	884.53			
45834	08/29/2023	PRINTED	004111 RON KINMON	95.40			
45835	08/29/2023	PRINTED	001759 STIGLER SUPPLY CO	658.60			
45836	08/29/2023	PRINTED	005052 TESTOUT	1,975.00			
45837	08/29/2023	PRINTED	001883 THE MASTER TEACHER	80.90			
45838	08/29/2023	PRINTED	001966 TRANSFER STATION SPORTS A	2,390.81			
45839	08/29/2023	PRINTED	003713 TYLER TECHNOLOGIES	1,551.12			
45842	08/29/2023	PRINTED	004148 WILDER WINNELSON	54.17			
45843	08/29/2023	PRINTED	005050 WORKS INTERNATIONAL, INC.	1,795.50			
45844	08/30/2023	PRINTED	005196 451 BOOKS	66.25			
45845	08/30/2023	PRINTED	005286 CAPITAL ONE	597.92			
45846	08/30/2023	PRINTED	002471 KAREN FUCHS	99.78			
45847	08/30/2023	PRINTED	001966 TRANSFER STATION SPORTS A	894.15			
45848	08/30/2023	PRINTED	005277 CRAYONS TO COMPUTERS	450.00			
45849	08/30/2023	PRINTED	003852 HANSMAN'S CORNER MARKET	73.55			
45850	08/30/2023	PRINTED	002518 NEWS-2-YOU	239.99			
45851	08/31/2023	PRINTED	005644 IDENTIGO	53.25			
75 CHECKS CASH ACCOUNT TOTAL				121,048.06	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 08/31/2023

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 08/31/2023

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
1836	THE CITY OF DAYTON KY	07/14/2023	101457	2,408.73
2121	CAMPBELL COUNTY FISCAL COURT	07/14/2023	101458	452.88
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
1836	THE CITY OF DAYTON KY	07/28/2023	101478	2,387.31
2121	CAMPBELL COUNTY FISCAL COURT	07/28/2023	101479	425.76
1861	ROBERTS, TAMMY L	08/15/2023	101491	1,988.65
1666	FROMEYER, BRIAN M	08/30/2023	101507	1,163.27
1668	HUNDEMER, PAUL L	08/30/2023	101508	1,207.68
1667	TIEMEYER, DEREK S	08/30/2023	101510	721.50
1870	RUSSELL, EMMA	08/30/2023	101511	488.39
1831	SPRINGER, JONATHON T	08/30/2023	101512	346.31
1869	COFFMAN, MARTHA	08/30/2023	101514	222.43
385	COLONIAL INS	08/30/2023	101517	39.19
1092	KY STATE TREAS (DEF COMP)	08/30/2023	101518	775.00
1670	METLIFE INVESTORS	08/30/2023	101519	100.00
1836	THE CITY OF DAYTON KY	08/30/2023	101520	15,453.94
2121	CAMPBELL COUNTY FISCAL COURT	08/30/2023	101521	3,475.05
2845	DELTA DENTAL	08/30/2023	101522	2,257.66
2960	METROPOLITAN LIFE INSURANCE CO	08/30/2023	101523	140.00
3483	JEFFERSON PILOT LIFE	08/30/2023	101524	263.36
3790	GRANGE INSURANCE	08/30/2023	101526	223.98
3928	AMERICAN FIDELITY	08/30/2023	101528	914.00
3961	CINCINNATI LIFE INSURANCE COMPANY	08/30/2023	101529	239.12
4003	CHILD SUPPORT ENFORCEMENT	08/30/2023	101530	270.00
4937	DAYTON DAYCARE	08/30/2023	101531	2,306.61
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	08/30/2023	101532	105.00
1836	THE CITY OF DAYTON KY	08/30/2023	101533	214.32
2121	CAMPBELL COUNTY FISCAL COURT	08/30/2023	101534	90.01
TOTAL CHECKS			39	40,516.99

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-136,721.40	2,399,924.85
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
TOTAL ASSETS			-136,721.40	2,499,924.85
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	-1,048.79	65,242.82
TOTAL LIABILITIES			-1,048.79	65,242.82
FUND BALANCE				
10	6302	REVENUES CONTROL	-503,961.75	-876,198.94
10	7602	EXPENDITURES CONTROL	640,683.15	1,054,679.24
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,048.79	-65,242.82
10	8770	UNASSIGNED FUND BALANCE	.00	-2,678,405.15
TOTAL FUND BALANCE			137,770.19	-2,565,167.67
TOTAL LIABILITIES + FUND BALANCE			136,721.40	-2,499,924.85

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	31,302.17	-723.69
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		31,302.17	234,276.31
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-13,649.00	39,788.00
		TOTAL LIABILITIES		-13,649.00	39,788.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-279,135.58	-718,981.40
	20	7602	EXPENDITURES CONTROL	247,833.41	446,351.84
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	13,649.00	-39,788.00
	20	8770	UNASSIGNED FUND BALANCE	.00	38,353.25
		TOTAL FUND BALANCE		-17,653.17	-274,064.31
		TOTAL LIABILITIES + FUND BALANCE		-31,302.17	-234,276.31

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 2

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,000.00	26,836.98
		TOTAL ASSETS	-1,000.00	26,836.98
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-3,500.77	2,704.69
		TOTAL LIABILITIES	-3,500.77	2,704.69
FUND BALANCE				
21	7602	EXPENDITURES CONTROL	1,000.00	3,435.18
21	8737	RESTRICTED - OTHER	.00	-24,066.70
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	3,500.77	-2,704.69
21	8770	UNASSIGNED FUND BALANCE	.00	-6,205.46
		TOTAL FUND BALANCE	4,500.77	-29,541.67
		TOTAL LIABILITIES + FUND BALANCE	1,000.00	-26,836.98

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 2

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	18,491.64	143,550.42
		TOTAL ASSETS	18,491.64	143,550.42
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	5,478.18	13,136.40
		TOTAL LIABILITIES	5,478.18	13,136.40
FUND BALANCE				
25	6302	REVENUES CONTROL	-43,601.25	-194,964.86
25	7602	EXPENDITURES CONTROL	25,109.61	51,414.44
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-5,478.18	-13,136.40
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	-1,032.82
		TOTAL FUND BALANCE	-23,969.82	-156,686.82
		TOTAL LIABILITIES + FUND BALANCE	-18,491.64	-143,550.42

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 2

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

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	340,511.69
			TOTAL ASSETS	.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	.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	.00	-362,782.69
			TOTAL LIABILITIES + FUND BALANCE	.00	-340,511.69

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-212,733.99	1,475,606.75
		TOTAL ASSETS	-212,733.99	1,475,606.75
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-184,770.00	56,890.00
		TOTAL LIABILITIES	-184,770.00	56,890.00
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	212,733.99	340,852.06
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,816,458.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	184,770.00	-56,890.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	241,660.00
36	8770	UNASSIGNED FUND BALANCE	.00	-241,660.00
		TOTAL FUND BALANCE	397,503.99	-1,532,496.75
		TOTAL LIABILITIES + FUND BALANCE	212,733.99	-1,475,606.75

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 2

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101	CASH IN BANK	-4,804.35		60,640.74
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			-4,804.35		262,310.87
LIABILITIES					
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			.00		-940,161.00
FUND BALANCE					
51	6302	REVENUES CONTROL	-27,186.51		-32,448.51
51	7602	EXPENDITURES CONTROL	31,990.86		63,228.69
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
51	8770	UNASSIGNED FUND BALANCE	.00		15,433.08
TOTAL FUND BALANCE			4,804.35		677,850.13
TOTAL LIABILITIES + FUND BALANCE			4,804.35		-262,310.87

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 2

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-5,220.88	14,468.34
	TOTAL ASSETS		-5,220.88	14,468.34
FUND BALANCE				
52	6302	REVENUES CONTROL	-3,326.65	-3,326.65
52	7602	EXPENDITURES CONTROL	8,547.53	8,547.53
52	8739	RESTRICTED-NET ASSETS	.00	-19,689.22
	TOTAL FUND BALANCE		5,220.88	-14,468.34
	TOTAL LIABILITIES + FUND BALANCE		5,220.88	-14,468.34

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