

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

OCTOBER, 2023

BANK

CHECKING BANK BALANCE	\$ 3,963,592.91
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (65,812.40)
LESS OUTSTANDING CHECKS PR	\$ (40,477.53)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,057.11)
LESS OUTSTANDING ACH (IND TAX)	\$ (254.00)
LESS OUTSTANDING ACH (KTRS)	\$ (46,291.68)
LESS OUTSTANDING ACH (CERS)	\$ (39,170.79)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (22,105.29)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,641.32)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (11,415.41)
LESS OUTSTANDING ACH (SUMMER HI)	
LESS OUTSTANDING ACH (KY TAX)	\$ (10,123.58)
TOTAL BANK	<u>\$ 4,044,243.80</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,021,373.21
SPECIAL REVENUE FUND	\$ 170,993.94
DISTRICT ACTIVITY FUND	\$ 31,400.69
SCHOOL ACTIVITY FUND	\$ 152,260.15
CAPITAL OUTLAY FUND	\$ 56,073.52
BUILDING FUND	\$ 340,511.69
CONSTRUCTION FUND	\$ 1,253,000.76
DEBT SERVICE FUND	\$ (56,907.29)
FOOD SERVICE FUND	\$ 66,268.46
DAYCARE FUND	\$ 9,268.67
TOTAL BOOKS	<u>\$ 4,044,243.80</u>
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 4,300,308.78
RECEIPTS	\$ 906,453.47
VOID CK PRIOR MO	
WEX ACH	\$ (1,020.26)
EXPENSES: ACC PAYABLE	\$ (420,951.25)
PAYROLL	\$ (740,546.94)
ENDING BALANCE	<u>\$ 4,044,243.80</u>
Balance in separate PayPal Account (fundraisers)	<u>\$ 12.14</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 Hughey
Finance Officer

11/10/2023

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			
45366	05/22/2023	PRINTED	005625 SERENITY DECKER	10.00			
45664	07/31/2023	PRINTED	002825 RICHARD WOLF	14.59			
45739	08/17/2023	PRINTED	005653 ABBIGAIL CALDWELL	53.25			
45764	08/17/2023	PRINTED	004923 LISA HANS	139.81			
45846	08/30/2023	PRINTED	002471 KAREN FUCHS	99.78			
45889	09/13/2023	PRINTED	005511 NORTHERN KENTUCKY CROSS C	50.00			
45910	09/14/2023	PRINTED	000762 GRAYBAR	110.86			
45957	09/28/2023	PRINTED	001381 NORTHERN KY. ACADEMIC LEA	105.00			
45962	09/28/2023	PRINTED	005326 ST. HENRY HIGH SCHOOL	84.00			
45985	09/30/2023	PRINTED	005145 EDPuzzle	3.00			
46007	09/30/2023	PRINTED	005264 QUIZZIZZ INC.	3,825.00			
46015	09/30/2023	PRINTED	005670 STEPHANIE STOLLAR CONSULT	149.00			
46019	09/30/2023	PRINTED	001923 THERESA FISSETTE	146.89			
46065	10/12/2023	PRINTED	003082 SUPER BOWL OF BELLEWOOD	1,400.00			
46076	10/18/2023	PRINTED	005222 BLGC, LLC	725.00			
46086	10/18/2023	PRINTED	002229 FRYSCKY, INC.	250.00			
46091	10/18/2023	PRINTED	003483 JEFFERSON PILOT LIFE	241.13			
46098	10/18/2023	PRINTED	002964 LOWE'S	274.25			
46128	10/18/2023	PRINTED	005070 REBECCA HOLADAY	184.09			
46129	10/18/2023	PRINTED	005673 STRIKE TIME PRO SHOP	965.92			
46136	10/23/2023	PRINTED	004866 HOMETOWN HEROES	125.00			
46138	10/23/2023	PRINTED	000493 DAYTON IND. CAFETERIA	136.75			
46140	10/23/2023	PRINTED	005682 KYACAC	25.00			
46143	10/24/2023	PRINTED	005476 SIGN GYPSIES	175.00			
46144	10/26/2023	PRINTED	002689 CAROLINA BIOLOGICAL SUPPL	17.40			
46145	10/26/2023	PRINTED	004032 CUSTOM TROPHY & APPAREL	556.00			
46146	10/26/2023	PRINTED	005685 JUSTFUNDRAISING	717.75			
46147	10/26/2023	PRINTED	005686 MUSIC THEATRE INTERNATIONAL	1,995.00			
46149	10/27/2023	PRINTED	004658 BSN SPORTS	2,439.85			
46151	10/27/2023	PRINTED	002196 A-1 ELECTRIC	46.04			
46152	10/27/2023	PRINTED	005677 ADVANCED MECHANICAL	814.13			
46157	10/27/2023	PRINTED	005485 AMPLIFY	4,681.26			
46158	10/27/2023	PRINTED	004460 AT&T MOBILITY	433.32			
46160	10/27/2023	PRINTED	004254 DUKE ENERGY	17,985.18			
46161	10/27/2023	PRINTED	000614 EGELSTON MAYNARD	213.93			

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
46166	10/27/2023	PRINTED	004435 KSTA	350.00			
46169	10/27/2023	PRINTED	004877 NO KY HEALTH DEPT	125.00			
46170	10/27/2023	PRINTED	004963 PROCARE THERAPY, INC	1,707.44			
46171	10/27/2023	PRINTED	004317 R & M FENCE AND CONSTRUCT	15,120.00			
46173	10/27/2023	PRINTED	004426 REPUBLIC SERVICES	1,091.23			
46174	10/27/2023	PRINTED	001689 SHERWIN WILLIAMS	175.41			
46175	10/27/2023	PRINTED	004072 SHI INTERNATIONAL CORP	415.12			
46176	10/27/2023	PRINTED	004404 BNS FBO SHRED IT USA - CI	246.79			
46179	10/27/2023	PRINTED	005174 EDCLUB, INC.	1,197.76			
46180	10/27/2023	PRINTED	005687 TYREK MARSHALL	53.25			
46181	10/27/2023	PRINTED	004510 ULINE	1,132.70			
63 CHECKS CASH ACCOUNT TOTAL				65,812.40	.00		

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2022 TO: 10/31/2023**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 10/31/2023

EMP #	NAME	ISSUED	CHECK #	AMOUNT
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
1861	ROBERTS, TAMMY L	08/15/2023	101491	1,988.65
4937	DAYTON DAYCARE	09/29/2023	101569	2,401.57
4937	DAYTON DAYCARE	10/13/2023	101584	2,401.57
1666	FROMEYER, BRIAN M	10/30/2023	101586	1,163.27
1668	HUNDEMER, PAUL L	10/30/2023	101587	1,207.68
1667	TIEMEYER, DEREK S	10/30/2023	101588	721.50
1136	WINDELER, ANGELA	10/30/2023	101589	427.13
1866	PAUL, ELIZABETH A	10/30/2023	101591	1,518.47
1877	WILLOUGHBY, WYATT B	10/30/2023	101593	391.67
1432	GIER, JOSEPH	10/30/2023	101594	390.05
385	COLONIAL INS	10/30/2023	101595	39.19
1019	KEA	10/30/2023	101596	318.08
1092	KY STATE TREAS (DEF COMP)	10/30/2023	101597	1,275.00
1670	METLIFE INVESTORS	10/30/2023	101598	100.00
1836	THE CITY OF DAYTON KY	10/30/2023	101599	16,320.55
2121	CAMPBELL COUNTY FISCAL COURT	10/30/2023	101600	2,753.18
2845	DELTA DENTAL	10/30/2023	101601	2,424.24
2960	METROPOLITAN LIFE INSURANCE CO	10/30/2023	101602	140.00
3483	JEFFERSON PILOT LIFE	10/30/2023	101603	263.36
3790	GRANGE INSURANCE	10/30/2023	101605	178.64
3928	AMERICAN FIDELITY	10/30/2023	101607	985.00
3961	CINCINNATI LIFE INSURANCE COMPANY	10/30/2023	101608	239.12
4003	CHILD SUPPORT ENFORCEMENT	10/30/2023	101609	270.00
4937	DAYTON DAYCARE	10/30/2023	101610	2,401.57
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	10/30/2023	101611	105.00
TOTAL CHECKS			28	40,477.53

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	10	6101 CASH IN BANK	-259,274.16	1,921,373.21
	10	6101i CERT OF DEP-CASH EQUIV	.00	100,000.00
		TOTAL ASSETS	-259,274.16	2,021,373.21
LIABILITIES				
	10	7603 PURCHASE OBLIGATIONS	-6,147.43	48,491.78
		TOTAL LIABILITIES	-6,147.43	48,491.78
FUND BALANCE				
	10	6302 REVENUES CONTROL	-389,963.02	-1,699,685.11
	10	7602 EXPENDITURES CONTROL	649,237.18	2,356,717.05
	10	8753 ASSIGNED-PUR OBLG CURR (1-12)	6,147.43	-48,491.78
	10	8770 UNASSIGNED FUND BALANCE	.00	-2,678,405.15
		TOTAL FUND BALANCE	265,421.59	-2,069,864.99
		TOTAL LIABILITIES + FUND BALANCE	259,274.16	-2,021,373.21

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	170,821.12	-64,006.06
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		170,821.12	170,993.94
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	15,249.02	76,160.58
		TOTAL LIABILITIES		15,249.02	76,160.58
FUND BALANCE					
	20	6302	REVENUES CONTROL	-395,655.00	-1,128,361.32
	20	7602	EXPENDITURES CONTROL	224,833.88	919,014.13
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-15,249.02	-76,160.58
	20	8770	UNASSIGNED FUND BALANCE	.00	38,353.25
		TOTAL FUND BALANCE		-186,070.14	-247,154.52
		TOTAL LIABILITIES + FUND BALANCE		-170,821.12	-170,993.94

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 4

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-1,108.25	31,400.69
		TOTAL ASSETS	-1,108.25	31,400.69
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	108.56	2,799.40
		TOTAL LIABILITIES	108.56	2,799.40
FUND BALANCE				
21	6302	REVENUES CONTROL	400.00	-9,600.00
21	7602	EXPENDITURES CONTROL	708.25	8,471.47
21	8737	RESTRICTED - OTHER	.00	-24,066.70
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-108.56	-2,799.40
21	8770	UNASSIGNED FUND BALANCE	.00	-6,205.46
		TOTAL FUND BALANCE	999.69	-34,200.09
		TOTAL LIABILITIES + FUND BALANCE	1,108.25	-31,400.69

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 4

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	5,430.04	152,260.15
			TOTAL ASSETS	5,430.04	152,260.15
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	3,425.31	16,196.00
			TOTAL LIABILITIES	3,425.31	16,196.00
FUND BALANCE					
	25	6302	REVENUES CONTROL	-32,153.20	-261,472.73
	25	7602	EXPENDITURES CONTROL	26,723.16	109,212.58
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-3,425.31	-16,196.00
	25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
	25	8770	UNASSIGNED FUND BALANCE	.00	-1,032.82
			TOTAL FUND BALANCE	-8,855.35	-168,456.15
			TOTAL LIABILITIES + FUND BALANCE	-5,430.04	-152,260.15

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 4

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 4

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 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-186,717.99	1,253,000.76	
	TOTAL ASSETS		-186,717.99	1,253,000.76	
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS	.00	28,890.00	
	TOTAL LIABILITIES		.00	28,890.00	
FUND BALANCE					
36	7602	EXPENDITURES CONTROL	186,717.99	563,458.05	
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,816,458.81	
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-28,890.00	
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	241,660.00	
36	8770	UNASSIGNED FUND BALANCE	.00	-241,660.00	
	TOTAL FUND BALANCE		186,717.99	-1,281,890.76	
	TOTAL LIABILITIES + FUND BALANCE		186,717.99	-1,253,000.76	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 4

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-15,244.51	-56,907.29
			TOTAL ASSETS	-15,244.51	-56,907.29
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	15,244.51	56,907.29
			TOTAL FUND BALANCE	15,244.51	56,907.29
			TOTAL LIABILITIES + FUND BALANCE	15,244.51	56,907.29

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 4

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	37,688.02	66,268.46
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			37,688.02	267,938.59
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	1,050.00	1,050.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-102,252.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-121,448.00
TOTAL LIABILITIES			1,050.00	-939,111.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-115,419.95	-195,223.93
51	7602	EXPENDITURES CONTROL	77,731.93	220,376.39
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	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,050.00	-1,050.00
51	8770	UNASSIGNED FUND BALANCE	.00	15,433.08
TOTAL FUND BALANCE			-38,738.02	671,172.41
TOTAL LIABILITIES + FUND BALANCE			-37,688.02	-267,938.59

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 4

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-6,059.19	9,268.67
	TOTAL ASSETS		-6,059.19	9,268.67
FUND BALANCE				
52	6302	REVENUES CONTROL	-1,740.00	-13,589.79
52	7602	EXPENDITURES CONTROL	7,799.19	24,010.34
52	8739	RESTRICTED-NET ASSETS	.00	-19,689.22
	TOTAL FUND BALANCE		6,059.19	-9,268.67
	TOTAL LIABILITIES + FUND BALANCE		6,059.19	-9,268.67

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