

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
NOVEMBER, 2023**

BANK

CHECKING BANK BALANCE	\$	4,120,429.73
INVESTMENTS - 2 CD'S, TREASURY BILL	\$	335,000.00
LESS OUTSTANDING CHECKS AP	\$	(181,519.61)
LESS OUTSTANDING CHECKS PR	\$	(52,080.63)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(619.07)
LESS OUTSTANDING ACH (IND TAX)	\$	(254.00)
LESS OUTSTANDING ACH (KTRS)	\$	(46,207.84)
LESS OUTSTANDING ACH (CERS)	\$	(40,325.37)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$	(37,065.42)
LESS OUTSTANDING ACH (HEALTH INS)		
LESS OUTSTANDING ACH (FED HEALTH)	\$	(11,597.17)
LESS OUTSTANDING ACH (SUMMER HI)		
LESS OUTSTANDING ACH (KY TAX)	\$	(10,370.29)
TOTAL BANK	\$	4,075,390.33

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$	2,335,753.74
SPECIAL REVENUE FUND	\$	110,438.54
DISTRICT ACTIVITY FUND	\$	33,102.48
SCHOOL ACTIVITY FUND	\$	145,485.45
CAPITAL OUTLAY FUND	\$	56,073.52
BUILDING FUND	\$	316,640.69
CONSTRUCTION FUND	\$	1,138,844.77
DEBT SERVICE FUND	\$	(151,544.79)
FOOD SERVICE FUND	\$	79,484.66
DAYCARE FUND	\$	11,111.27
TOTAL BOOKS	\$	4,075,390.33
DIFFERENCE IN BANK AND BOOKS	\$	(0.00)

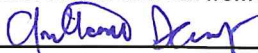
MUNIS RECONCILIATION

BEGINNING BALANCE	\$	4,043,382.82
RECEIPTS	\$	1,292,400.60
VOID CK PRIOR MO		
FIFTH THIRD ACH	\$	(301.71)
EXPENSES: ACC PAYABLE	\$	(512,501.02)
PAYROLL	\$	(747,590.36)

ENDING BALANCE	\$	4,075,390.33
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Balance in separate PayPal Account (fundraisers)	\$	12.19
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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.


Finance Officer

12/12/23
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			
45957	09/28/2023	PRINTED	001381 NORTHERN KY. ACADEMIC LEA	105.00			
45962	09/28/2023	PRINTED	005326 ST. HENRY HIGH SCHOOL	84.00			
46019	09/30/2023	PRINTED	001923 THERESA FISSETTE	146.89			
46176	10/27/2023	PRINTED	004404 BNS FBO SHRED IT USA - CI	246.79			
46216	11/03/2023	PRINTED	005509 UZBL LLC	539.00			
46226	11/10/2023	PRINTED	003082 SUPER BOWL OF BELLEWOOD	624.00			
46242	11/10/2023	PRINTED	005692 HALF CAKED	202.50			
46261	11/16/2023	PRINTED	004781 COSI	304.00			
46262	11/17/2023	PRINTED	005697 ALLIE ATCHLEY	500.00			
46263	11/17/2023	PRINTED	005553 BOONE COUNTY HIGH SCHOOL	325.00			
46264	11/17/2023	PRINTED	005694 COOPER HIGH SCHOOL	200.00			
46267	11/17/2023	PRINTED	005696 TOBY RICE	500.00			
46268	11/20/2023	PRINTED	004781 COSI	15.20			
46276	11/21/2023	PRINTED	004100 AQUA CLEAR SERVICES, LLC	160.00			
46281	11/21/2023	PRINTED	004262 CHEF BARONE	208.78			
46282	11/21/2023	PRINTED	000350 CINCINNATI BELL	522.48			
46285	11/21/2023	PRINTED	004181 EXPANDING EXPRESSION	32.00			
46288	11/21/2023	PRINTED	005698 JERRY OHMER	53.25			
46290	11/21/2023	PRINTED	004359 NATIONAL SCHOOL FORMS, IN	229.17			
46291	11/21/2023	PRINTED	004203 PITNEY BOWES INC	80.46			
46294	11/21/2023	PRINTED	005011 SPECTRA CONTRACT FLOORING	27,985.00			
46296	11/21/2023	PRINTED	003356 US BANK EQUIPMENT FINANCE	3,617.16			
46298	11/29/2023	PRINTED	000614 EGELSTON MAYNARD	659.88			
46299	11/29/2023	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	564.26			
46300	11/29/2023	PRINTED	004914 TYLER MOBARRY	150.00			
46301	11/30/2023	PRINTED	004658 BSN SPORTS	1,513.75			
46302	11/30/2023	PRINTED	005702 NEWPORT HIGH SCHOOL	89.00			
46303	11/30/2023	PRINTED	005099 NKFCA C/O RANDY BORCHERS	175.00			
46304	11/30/2023	PRINTED	005421 NORTHERN KY SOFTBALL COAC	60.00			
46305	11/30/2023	PRINTED	002788 ACT	888.00			
46306	11/30/2023	PRINTED	003953 ALLIED SUPPLY CO INC	21.17			

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
46307	11/30/2023	PRINTED	004460 AT&T MOBILITY	433.32			
46309	11/30/2023	PRINTED	003155 CDW-G	90.00			
46310	11/30/2023	PRINTED	004457 CONNIE LEVY	69.92			
46311	11/30/2023	PRINTED	000493 DAYTON IND. CAFETERIA	551.57			
46312	11/30/2023	PRINTED	004254 DUKE ENERGY	359.73			
46313	11/30/2023	PRINTED	000592 EDGEWOOD ELECTRIC, INC.	155.00			
46314	11/30/2023	PRINTED	000614 EGELSTON MAYNARD	108.89			
46315	11/30/2023	PRINTED	005182 ERICKA HUFF	42.14			
46317	11/30/2023	PRINTED	005703 HEATHER CALLAWAY	24.43			
46318	11/30/2023	PRINTED	003483 JEFFERSON PILOT LIFE	246.39			
46319	11/30/2023	PRINTED	003952 KENNY'S COLLISION CENTER,	3,615.74			
46320	11/30/2023	PRINTED	002641 KROGER-CINCINNATI CUSTOME	565.76			
46321	11/30/2023	PRINTED	002964 LOWE'S	31.68			
46322	11/30/2023	PRINTED	004081 LYKINS OIL COMPANY	994.44			
46323	11/30/2023	PRINTED	003845 MINUTEMAN PRESS SOUTHGATE	1,808.13			
46324	11/30/2023	PRINTED	001365 NKCES	1,867.10			
46325	11/30/2023	PRINTED	004243 NO KY WATER DISTRICT	4,303.57			
46326	11/30/2023	PRINTED	001469 PILOT LUMBER AND MOORE!	217.33			
46327	11/30/2023	PRINTED	004203 PITNEY BOWES INC	418.00			
46328	11/30/2023	PRINTED	004444 PROVEN LEARNING	1,134.00			
46329	11/30/2023	PRINTED	001562 REGAL CINEMAS	685.50			
46330	11/30/2023	PRINTED	005083 REH&A ARCHITECTS	85,265.99			
46331	11/30/2023	PRINTED	004842 SAFEGUARD BUSINESS SYSTEM	466.54			
46332	11/30/2023	PRINTED	005139 SCHOLASTIC INC.	964.98			
46333	11/30/2023	PRINTED	005474 SPEEDWAY LLC	2,428.95			
46334	11/30/2023	PRINTED	005683 SPORTS IMPORTS	11,691.00			
46335	11/30/2023	PRINTED	004735 STAPLES ADVANTAGE	2,482.52			
46336	11/30/2023	PRINTED	001759 STIGLER SUPPLY CO	376.06			
46337	11/30/2023	PRINTED	005220 THE READING LEAGUE	10,000.00			
46340	11/30/2023	PRINTED	004579 WORKPLACE PRO	445.60			
46341	11/30/2023	PRINTED	005518 YOUSCIENCE	3,048.00			
83 CHECKS CASH ACCOUNT TOTAL				180,916.19	.00		

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2022 TO: 11/30/2023**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 11/30/2023

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
4937	DAYTON DAYCARE	09/29/2023	101569	2,401.57
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
1304	LIVERS, JAMES	11/30/2023	101631	199.62
1136	WINDELER, ANGELA	11/30/2023	101632	347.21
94	FUCHS, KAREN M	11/30/2023	101633	784.22
1880	SHORT, JAQUAN	11/30/2023	101634	193.33
1866	PAUL, ELIZABETH A	11/30/2023	101635	1,518.47
385	COLONIAL INS	11/30/2023	101636	39.19
1019	KEA	11/30/2023	101637	359.22
1092	KY STATE TREAS (DEF COMP)	11/30/2023	101638	1,275.00
1670	METLIFE INVESTORS	11/30/2023	101639	100.00
1836	THE CITY OF DAYTON KY	11/30/2023	101640	16,470.45
2121	CAMPBELL COUNTY FISCAL COURT	11/30/2023	101641	2,120.01
2845	DELTA DENTAL	11/30/2023	101642	2,465.24
2960	METROPOLITAN LIFE INSURANCE CO	11/30/2023	101643	140.00
3483	JEFFERSON PILOT LIFE	11/30/2023	101644	263.36
3790	GRANGE INSURANCE	11/30/2023	101646	178.64
3928	AMERICAN FIDELITY	11/30/2023	101648	885.00
3961	CINCINNATI LIFE INSURANCE COMPANY	11/30/2023	101649	239.12
4003	CHILD SUPPORT ENFORCEMENT	11/30/2023	101650	270.00
4937	DAYTON DAYCARE	11/30/2023	101651	2,599.21
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	11/30/2023	101652	105.00
TOTAL CHECKS			26	52,080.63

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 5

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	314,241.51	2,235,753.74	
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00	
10	6114	INTEREST RECEIVABLE	2,307.00	2,307.00	
TOTAL ASSETS			316,548.51	2,338,060.74	
LIABILITIES					
10	7603	PURCHASE OBLIGATIONS	-6,182.82	42,308.96	
TOTAL LIABILITIES			-6,182.82	42,308.96	
FUND BALANCE					
10	6302	REVENUES CONTROL	-949,421.19	-2,646,799.30	
10	7602	EXPENDITURES CONTROL	632,872.68	2,989,450.71	
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	6,182.82	-42,308.96	
10	8770	UNASSIGNED FUND BALANCE	.00	-2,680,712.15	
TOTAL FUND BALANCE			-310,365.69	-2,380,369.70	
TOTAL LIABILITIES + FUND BALANCE			-316,548.51	-2,338,060.74	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-60,555.40	-124,561.46
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
	20	6114	INTEREST RECEIVABLE	5,421.00	5,421.00
		TOTAL ASSETS		-55,134.40	115,859.54
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-18,064.50	44,730.78
		TOTAL LIABILITIES		-18,064.50	44,730.78
FUND BALANCE					
	20	6302	REVENUES CONTROL	-223,793.16	-1,346,733.48
	20	7602	EXPENDITURES CONTROL	278,927.56	1,197,941.69
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	18,064.50	-44,730.78
	20	8770	UNASSIGNED FUND BALANCE	.00	32,932.25
		TOTAL FUND BALANCE		73,198.90	-160,590.32
		TOTAL LIABILITIES + FUND BALANCE		55,134.40	-115,859.54

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 5

				NET CHANGE	ACCOUNT
FUND: 21 DIST ACTIVITY(SPEC REV ANN)				FOR PERIOD	BALANCE
ASSETS					
	21	6101	CASH IN BANK	1,701.79	33,102.48
			TOTAL ASSETS	1,701.79	33,102.48
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	-110.86	-110.86
	21	7603	PURCHASE OBLIGATIONS	-372.90	2,426.50
			TOTAL LIABILITIES	-483.76	2,315.64
FUND BALANCE					
	21	6302	REVENUES CONTROL	-3,057.18	-12,657.18
	21	7602	EXPENDITURES CONTROL	1,466.25	9,937.72
	21	8737	RESTRICTED - OTHER	.00	-24,066.70
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	372.90	-2,426.50
	21	8770	UNASSIGNED FUND BALANCE	.00	-6,205.46
			TOTAL FUND BALANCE	-1,218.03	-35,418.12
			TOTAL LIABILITIES + FUND BALANCE	-1,701.79	-33,102.48

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 5

				NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS				FOR PERIOD	BALANCE
ASSETS					
25	6101	CASH IN BANK		-6,774.70	144,485.45
	TOTAL ASSETS			-6,774.70	144,485.45
LIABILITIES					
25	7421	ACCOUNTS PAYABLE		-1,837.75	-1,837.75
25	7603	PURCHASE OBLIGATIONS		-2,630.67	14,307.48
	TOTAL LIABILITIES			-4,468.42	12,469.73
FUND BALANCE					
25	6302	REVENUES CONTROL		-17,985.55	-279,458.28
25	7602	EXPENDITURES CONTROL		26,598.00	136,810.58
25	8753	ASSIGNED-PUR OBLG CURR (1-12)		2,630.67	-14,307.48
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE		.00	-1,032.82
	TOTAL FUND BALANCE			11,243.12	-156,955.18
	TOTAL LIABILITIES + FUND BALANCE			6,774.70	-144,485.45

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 5

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	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 5

			NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)			FOR PERIOD	BALANCE
ASSETS				
32	6101	CASH IN BANK	-23,871.00	316,640.69
	TOTAL ASSETS		-23,871.00	316,640.69
LIABILITIES				
32	7603	PURCHASE OBLIGATIONS	-22,271.00	.00
	TOTAL LIABILITIES		-22,271.00	.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-182,829.00
32	7602	EXPENDITURES CONTROL	23,871.00	23,871.00
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-157,682.69
32	8753	ASSIGNED-PUR OBLG CURR (1-12)	22,271.00	.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		46,142.00	-316,640.69
	TOTAL LIABILITIES + FUND BALANCE		23,871.00	-316,640.69

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-114,155.99	1,138,844.77
		TOTAL ASSETS	-114,155.99	1,138,844.77
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-28,890.00	.00
		TOTAL LIABILITIES	-28,890.00	.00
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	114,155.99	677,614.04
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,816,458.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	28,890.00	.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	143,045.99	-1,138,844.77
		TOTAL LIABILITIES + FUND BALANCE	114,155.99	-1,138,844.77

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 5

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6101	CASH IN BANK	-94,637.50	-151,544.79
			TOTAL ASSETS	-94,637.50	-151,544.79
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	94,637.50	151,544.79
			TOTAL FUND BALANCE	94,637.50	151,544.79
			TOTAL LIABILITIES + FUND BALANCE	94,637.50	151,544.79

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 5

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	13,216.20	79,484.66
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,390.13
51	64000	DEFERRED OUTFL -OPEB LIAB	.00	111,048.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	176,881.00
TOTAL ASSETS			13,216.20	371,803.79
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-198,993.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-668,928.00
51	7603	PURCHASE OBLIGATIONS	.00	1,050.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-105,011.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-92,673.00
TOTAL LIABILITIES			.00	-1,064,555.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-85,941.29	-281,165.22
51	7602	EXPENDITURES CONTROL	72,725.09	293,101.48
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	192,956.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	584,720.00
51	8739	RESTRICTED-NET POSITION	.00	-93,633.92
51	8739I	RESTR NET POSITION-INVENTO	.00	-2,177.13
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-1,050.00
TOTAL FUND BALANCE			-13,216.20	692,751.21
TOTAL LIABILITIES + FUND BALANCE			-13,216.20	-371,803.79

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 5

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	1,842.60	11,111.27
	TOTAL ASSETS		1,842.60	11,111.27
FUND BALANCE				
52	6302	REVENUES CONTROL	-10,999.71	-24,589.50
52	7602	EXPENDITURES CONTROL	9,157.11	33,167.45
52	8739	RESTRICTED-NET ASSETS	.00	-19,689.22
	TOTAL FUND BALANCE		-1,842.60	-11,111.27
	TOTAL LIABILITIES + FUND BALANCE		-1,842.60	-11,111.27

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