

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

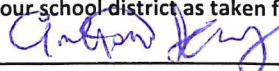
<u>BANK</u>	
CHECKING BANK BALANCE	\$ 6,258,589.96
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (262,646.69)
LESS OUTSTANDING CHECKS PR	\$ (67,434.62)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (628.74)
LESS OUTSTANDING ACH (IND TAX)	
LESS OUTSTANDING ACH (KTRS)	\$ (47,918.27)
LESS OUTSTANDING ACH (CERS)	\$ (42,362.97)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (20,294.91)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,635.78)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (11,966.17)
LESS OUTSTANDING ACH (KY TAX)	
TOTAL BANK	\$ 6,122,701.81

<u>CASH PER BOOKS (MUNIS)</u>	
GENERAL FUND	\$ 4,329,930.69
SPECIAL REVENUE FUND	\$ 289,217.16
DISTRICT ACTIVITY FUND	\$ 27,802.48
SCHOOL ACTIVITY FUND	\$ 142,444.46
CAPITAL OUTLAY FUND	\$ 56,073.52
BUILDING FUND	\$ 316,640.69
CONSTRUCTION FUND	\$ 1,114,851.78
DEBT SERVICE FUND	\$ (254,284.23)
FOOD SERVICE FUND	\$ 90,291.41
DAYCARE FUND	\$ 9,733.85
TOTAL BOOKS	\$ 6,122,701.81
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

<u>MUNIS RECONCILIATION</u>	
BEGINNING BALANCE	\$ 4,073,334.26
RECEIPTS	\$ 3,173,067.00
VOID CK PRIOR MO	
FIFTH THIRD ACH & ARBITER PAY	\$ (7,000.00)
EXPENSES: ACC PAYABLE	\$ (371,553.48)
PAYROLL	\$ (745,145.97)

ENDING BALANCE	\$ 6,122,701.81
<i>Balance in separate PayPal Account (fundraisers)</i>	<i>\$ 4,092.64</i>

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.


1/22/24

Finance OfficerDate

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			
45457	06/13/2023	PRINTED	003830 DAYTON BOARD OF EDUCATION	177.95			
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			
46019	09/30/2023	PRINTED	001923 THERESA FISSETTE	146.89			
46216	11/03/2023	PRINTED	005509 UZBL LLC	539.00			
46267	11/17/2023	PRINTED	005696 TOBY RICE	500.00			
46288	11/21/2023	PRINTED	005698 JERRY OHMER	53.25			
46302	11/30/2023	PRINTED	005702 NEWPORT HIGH SCHOOL	89.00			
46317	11/30/2023	PRINTED	005703 HEATHER CALLAWAY	24.43			
46348	12/05/2023	PRINTED	003082 SUPER BOWL OF BELLEWOOD	869.00			
46361	12/18/2023	PRINTED	002342 WILLIS MUSIC	94.00			
46362	12/19/2023	PRINTED	004703 AMAZON	1,335.88			
46363	12/21/2023	PRINTED	004658 BSN SPORTS	5,694.58			
46364	12/21/2023	PRINTED	003549 KHSAA	1,000.00			
46365	12/21/2023	PRINTED	005381 NORTHERN KENTUCKY MS ATHL	375.00			
46366	12/21/2023	PRINTED	005706 ST. MARY BOOSTERS	75.00			
46367	12/22/2023	PRINTED	002196 A-1 ELECTRIC	408.22			
46368	12/22/2023	PRINTED	005677 ADVANCED MECHANICAL	379.53			
46370	12/22/2023	PRINTED	004465 ALTA FIBER	487.62			
46372	12/22/2023	PRINTED	004448 AT&T	17.51			
46374	12/22/2023	PRINTED	004574 BARNES & NOBLE COLLEGE BO	2,179.37			
46375	12/22/2023	PRINTED	005648 BENTON PLUMBING	980.00			
46377	12/22/2023	PRINTED	000259 CAMPBELL CO. SCHOOLS	4,219.96			
46381	12/22/2023	PRINTED	000350 CINCINNATI BELL	1,427.33			
46382	12/22/2023	PRINTED	004940 CINCINNATI CHILDRENS HOSP	25.00			
46384	12/22/2023	PRINTED	000493 DAYTON IND. CAFETERIA	909.00			
46386	12/22/2023	PRINTED	004254 DUKE ENERGY	18,738.66			
46388	12/22/2023	PRINTED	005538 ERICA SAUSER	83.72			
46389	12/22/2023	PRINTED	004137 EXTERMITAL PEST CONTROL	211.25			
46390	12/22/2023	PRINTED	005707 FROST, BROWN, TODD ATTORN	2,803.00			
46398	12/22/2023	PRINTED	001101 KY. STATE TREASURER-DEPT	125.00			
46401	12/22/2023	PRINTED	005551 MADDOX & ASSOCIATES CPAS	15,750.00			

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
46402	12/22/2023	PRINTED	005292 MEGAN BLOSSER	121.76			
46403	12/22/2023	PRINTED	005273 MERKLE LAWN CARE COMPANY	325.00			
46405	12/22/2023	PRINTED	002598 NEWPORT AQUARIUM	1,343.00			
46406	12/22/2023	PRINTED	001365 NKCES	74,487.10			
46407	12/22/2023	PRINTED	005232 NORTHERN KY UNIVERSITY	4,500.00			
46410	12/22/2023	PRINTED	004203 PITNEY BOWES INC	561.21			
46413	12/22/2023	PRINTED	004426 REPUBLIC SERVICES	2,149.41			
46414	12/22/2023	PRINTED	004227 SANITATION DISTRICT 1	5,890.72			
46417	12/22/2023	PRINTED	004351 TORCHPREP	500.00			
46420	12/22/2023	PRINTED	002001 U.S. TOY CO.	670.44			
46421	12/22/2023	PRINTED	005118 US BANK TRUST ST. PAUL	102,739.44			
46423	12/22/2023	PRINTED	005704 W.V.C. ED	352.67			
46424	12/22/2023	PRINTED	005420 WEX BANK SHELL FLEET	599.62			
46425	12/22/2023	PRINTED	002542 JOY OUTDOOR EDUCATION CEN	3,360.00			
66 CHECKS CASH ACCOUNT TOTAL				262,646.69	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 12/31/2023

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 12/31/2023

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
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	10/30/2023	101599	16,320.55
2121	CAMPBELL COUNTY FISCAL COURT	10/30/2023	101600	2,753.18
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
1215	HORAN, SHEILA	12/28/2023	101670	94.46
1304	LIVERS, JAMES	12/28/2023	101671	604.26
1136	WINDELER, ANGELA	12/28/2023	101672	427.13
1882	BERRINGER, ANNA M	12/28/2023	101674	188.98
1432	GIER, JOSEPH	12/28/2023	101675	117.85
385	COLONIAL INS	12/28/2023	101676	39.19
1019	KEA	12/28/2023	101677	359.22
1092	KY STATE TREAS (DEF COMP)	12/28/2023	101678	1,275.00
1670	METLIFE INVESTORS	12/28/2023	101679	100.00
1836	THE CITY OF DAYTON KY	12/28/2023	101680	16,412.22
2121	CAMPBELL COUNTY FISCAL COURT	12/28/2023	101681	1,797.59
2845	DELTA DENTAL	12/28/2023	101682	2,465.24
2960	METROPOLITAN LIFE INSURANCE CO	12/28/2023	101683	140.00
3483	JEFFERSON PILOT LIFE	12/28/2023	101684	263.36
3790	GRANGE INSURANCE	12/28/2023	101686	178.64
3928	AMERICAN FIDELITY	12/28/2023	101688	885.00
3961	CINCINNATI LIFE INSURANCE COMPANY	12/28/2023	101689	239.12
4003	CHILD SUPPORT ENFORCEMENT	12/28/2023	101690	270.00
4634	KY CHILD SUPPORT ENFORCEMENT	12/28/2023	101691	50.00
4937	DAYTON DAYCARE	12/28/2023	101692	2,467.96
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	12/28/2023	101693	105.00
1836	THE CITY OF DAYTON KY	12/29/2023	101694	7.84
2121	CAMPBELL COUNTY FISCAL COURT	12/29/2023	101695	3.29
TOTAL CHECKS			33	67,434.62

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 6

				NET CHANGE	ACCOUNT
FUND: 1 GENERAL FUND				FOR PERIOD	BALANCE
ASSETS					
	10	6101	CASH IN BANK	1,994,134.99	4,229,930.69
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	10	6114	INTEREST RECEIVABLE	-2,307.00	.00
		TOTAL ASSETS		1,991,827.99	4,329,930.69
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	14,785.78	57,094.74
		TOTAL LIABILITIES		14,785.78	57,094.74
FUND BALANCE					
	10	6302	REVENUES CONTROL	-2,629,292.11	-5,276,091.41
	10	7602	EXPENDITURES CONTROL	637,464.12	3,626,872.87
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-14,785.78	-57,094.74
	10	8770	UNASSIGNED FUND BALANCE	.00	-2,680,712.15
		TOTAL FUND BALANCE		-2,006,613.77	-4,387,025.43
		TOTAL LIABILITIES + FUND BALANCE		-1,991,827.99	-4,329,930.69

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 6

				NET CHANGE	ACCOUNT
FUND: 2	SPECIAL REVENUE			FOR PERIOD	BALANCE
ASSETS					
	20	6101	CASH IN BANK	178,185.78	54,217.16
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
	20	6114	INTEREST RECEIVABLE	-5,421.00	.00
	TOTAL ASSETS			172,764.78	289,217.16
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	548,777.22	593,508.00
	TOTAL LIABILITIES			548,777.22	593,508.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-373,191.85	-1,719,925.33
	20	7602	EXPENDITURES CONTROL	200,427.07	1,397,775.92
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-548,777.22	-593,508.00
	20	8770	UNASSIGNED FUND BALANCE	.00	32,932.25
	TOTAL FUND BALANCE			-721,542.00	-882,725.16
	TOTAL LIABILITIES + FUND BALANCE			-172,764.78	-289,217.16

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 6

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-5,300.00	27,802.48
			TOTAL ASSETS	-5,300.00	27,802.48
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	181.89	2,608.39
			TOTAL LIABILITIES	181.89	2,608.39
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-12,657.18
	21	7602	EXPENDITURES CONTROL	5,300.00	15,126.86
	21	8737	RESTRICTED - OTHER	.00	-24,066.70
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-181.89	-2,608.39
	21	8770	UNASSIGNED FUND BALANCE	.00	-6,205.46
			TOTAL FUND BALANCE	5,118.11	-30,410.87
			TOTAL LIABILITIES + FUND BALANCE	5,300.00	-27,802.48

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 6

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		-2,187.87	142,444.46
		TOTAL ASSETS		-2,187.87	142,444.46
LIABILITIES					
25	7421	ACCOUNTS PAYABLE		1,837.75	.00
25	7603	PURCHASE OBLIGATIONS		-1,769.72	12,537.76
		TOTAL LIABILITIES		68.03	12,537.76
FUND BALANCE					
25	6302	REVENUES CONTROL		-23,729.75	-303,188.03
25	7602	EXPENDITURES CONTROL		24,079.87	160,743.57
25	8753	ASSIGNED-PUR OBLG CURR (1-12)		1,769.72	-12,537.76
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE		.00	-1,032.82
		TOTAL FUND BALANCE		2,119.84	-154,982.22
		TOTAL LIABILITIES + FUND BALANCE		2,187.87	-142,444.46

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 6

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 6

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	316,640.69
			TOTAL ASSETS	.00	316,640.69
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-182,829.00
	32	7602	EXPENDITURES CONTROL	.00	23,871.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-157,682.69
	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	-316,640.69
			TOTAL LIABILITIES + FUND BALANCE	.00	-316,640.69

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 6

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-23,992.99	1,114,851.78
			TOTAL ASSETS	-23,992.99	1,114,851.78
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	23,992.99	701,607.03
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,816,458.81
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	241,660.00
	36	8770	UNASSIGNED FUND BALANCE	.00	-241,660.00
			TOTAL FUND BALANCE	23,992.99	-1,114,851.78
			TOTAL LIABILITIES + FUND BALANCE	23,992.99	-1,114,851.78

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 6

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-102,739.44	-254,284.23
			TOTAL ASSETS	-102,739.44	-254,284.23
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	102,739.44	254,284.23
			TOTAL FUND BALANCE	102,739.44	254,284.23
			TOTAL LIABILITIES + FUND BALANCE	102,739.44	254,284.23

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	10,806.75	90,291.41
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			10,806.75	382,610.54
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	-78,269.95	-359,435.17
51	7602	EXPENDITURES CONTROL	67,463.20	360,564.68
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			-10,806.75	681,944.46
TOTAL LIABILITIES + FUND BALANCE			-10,806.75	-382,610.54

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 6

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,377.42	9,733.85
	TOTAL ASSETS		-1,377.42	9,733.85
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,793.74	-34,383.24
52	7602	EXPENDITURES CONTROL	11,171.16	44,338.61
52	8739	RESTRICTED-NET ASSETS	.00	-19,689.22
	TOTAL FUND BALANCE		1,377.42	-9,733.85
	TOTAL LIABILITIES + FUND BALANCE		1,377.42	-9,733.85

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