

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JANUARY, 2024

BANK

CHECKING BANK BALANCE	\$ 5,922,818.02
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (20,350.55)
LESS OUTSTANDING CHECKS PR	\$ (34,981.71)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (593.47)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (KTRS)	\$ (46,090.50)
LESS OUTSTANDING ACH (CERS)	\$ (35,753.80)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (19,680.70)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,548.95)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (13,999.53)
LESS OUTSTANDING ACH (KY TAX)	\$ (17,555.40)
TOTAL BANK	\$ 6,051,263.41

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 4,330,249.86
SPECIAL REVENUE FUND	\$ 269,307.96
DISTRICT ACTIVITY FUND	\$ 27,802.48
SCHOOL ACTIVITY FUND	\$ 139,953.66
CAPITAL OUTLAY FUND	\$ 56,073.52
BUILDING FUND	\$ 51,931.46
CONSTRUCTION FUND	\$ 1,070,742.28
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 95,201.37
DAYCARE FUND	\$ 10,000.82
TOTAL BOOKS	\$ 6,051,263.41
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 6,116,237.51
VOID CKS PRIOR MO - 46242, 46393, 46396, 41888	\$ 3,730.00
RECEIPTS	\$ 866,682.19
ACH PAY - REPUBLIC, SAMS	\$ (2,500.23)
ARBITER PAY	\$ (6,000.00)
EXPENSES: ACC PAYABLE	\$ (222,067.08)
PAYROLL	\$ (704,818.98)

ENDING BALANCE	\$ 6,051,263.41
Balance in separate PayPal Account (fundraisers)	\$ 728.63

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

2/23/24
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
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			
46267	11/17/2023	PRINTED	005696 TOBY RICE	500.00			
46302	11/30/2023	PRINTED	005702 NEWPORT HIGH SCHOOL	89.00			
46425	12/22/2023	PRINTED	002542 JOY OUTDOOR EDUCATION CEN	3,360.00			
46456	01/16/2024	PRINTED	005429 BETH FIELDS	157.44			
46458	01/16/2024	PRINTED	005692 BRITTANY SHIPMAN	202.50			
46461	01/16/2024	PRINTED	000260 CAMPBELL CO. SHERIFFS OFC	2,550.41			
46472	01/16/2024	PRINTED	004137 EXTERMITAL PEST CONTROL	211.25			
46475	01/16/2024	PRINTED	004952 GEORGIA NELSON-HARRIS	57.85			
46479	01/16/2024	PRINTED	005713 JOHN CAMPBELL	40.48			
46506	01/16/2024	PRINTED	005712 TRISTATE TRAUMA NETWORK	600.00			
46511	01/17/2024	PRINTED	004703 AMAZON	326.94			
46514	01/17/2024	PRINTED	005672 JANE BICKERS	220.00			
46517	01/17/2024	PRINTED	001966 TRANSFER STATION SPORTS A	824.50			
46520	01/23/2024	PRINTED	005718 NICK COMSTOCK	20.00			
46521	01/23/2024	PRINTED	004493 ULINE	64.18			
46523	01/23/2024	PRINTED	004866 HOMETOWN HEROES	125.00			
46525	01/23/2024	PRINTED	005547 RIHERDS.COM	391.96			
46526	01/26/2024	PRINTED	002888 JUNIOR LIBRARY GUILD	3,783.02			
46527	01/26/2024	PRINTED	005369 NORTHERN KY HS GIRLS BASK	100.00			
46528	01/30/2024	PRINTED	003082 SUPER BOWL OF BELLEWOOD	192.00			
46529	01/30/2024	PRINTED	004703 AMAZON	149.16			
46530	01/30/2024	PRINTED	005286 CAPITAL ONE	761.14			
46531	01/30/2024	PRINTED	005407 MASON COUNTY SCHOOLS	280.00			
46537	01/30/2024	PRINTED	000995 KSBA	4,236.02			
46538	01/30/2024	PRINTED	001110 LAKESHORE LEARNING	102.42			
35 CHECKS CASH ACCOUNT TOTAL				20,350.55	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 01/31/2024

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 01/31/2024

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
918	HALL, LAURA	01/30/2024	101707	102.10
1136	WINDELER, ANGELA	01/30/2024	101708	94.45
1883	MACKLIEN, DAIJON A	01/30/2024	101709	927.13
1692	SALTER, RICHARD K	01/30/2024	101710	194.05
1882	BERRINGER, ANNA M	01/30/2024	101711	96.30
385	COLONIAL INS	01/30/2024	101712	39.19
1019	KEA	01/30/2024	101713	359.22
1092	KY STATE TREAS (DEF COMP)	01/30/2024	101714	1,275.00
1670	METLIFE INVESTORS	01/30/2024	101715	100.00
1836	THE CITY OF DAYTON KY	01/30/2024	101716	15,553.75
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2024	101717	6,532.56
2845	DELTA DENTAL	01/30/2024	101718	2,706.32
2960	METROPOLITAN LIFE INSURANCE CO	01/30/2024	101719	140.00
3483	JEFFERSON PILOT LIFE	01/30/2024	101720	263.36
3790	GRANGE INSURANCE	01/30/2024	101722	178.64
3804	VSP VISION	01/30/2024	101723	697.98
3928	AMERICAN FIDELITY	01/30/2024	101724	885.00
3961	CINCINNATI LIFE INSURANCE COMPANY	01/30/2024	101725	239.12
4003	CHILD SUPPORT ENFORCEMENT	01/30/2024	101726	270.00
4634	KY CHILD SUPPORT ENFORCEMENT	01/30/2024	101727	50.00
4937	DAYTON DAYCARE	01/30/2024	101728	2,467.96
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	01/30/2024	101729	105.00
1843	CARR, DANIELLE	01/30/2024	101730	57.87
1738	HARRIS, BRITNEY R	01/30/2024	101731	328.30
1809	ROBINSON, AMBER	01/30/2024	101732	23.16
1836	THE CITY OF DAYTON KY	01/30/2024	101733	11.66
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2024	101734	4.51
TOTAL CHECKS			33	34,981.71

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 7

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	315.47	4,230,249.86
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
		TOTAL ASSETS		315.47	4,330,249.86
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-7,051.24	50,043.50
		TOTAL LIABILITIES		-7,051.24	50,043.50
FUND BALANCE					
	10	6302	REVENUES CONTROL	-599,572.68	-5,875,663.09
	10	7602	EXPENDITURES CONTROL	599,257.21	4,226,125.38
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	7,051.24	-50,043.50
	10	8770	UNASSIGNED FUND BALANCE	.00	-2,680,712.15
		TOTAL FUND BALANCE		6,735.77	-4,380,293.36
		TOTAL LIABILITIES + FUND BALANCE		-315.47	-4,330,249.86

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 7

				NET CHANGE	ACCOUNT
FUND: 2 SPECIAL REVENUE				FOR PERIOD	BALANCE
ASSETS					
	20	6101	CASH IN BANK	-19,909.20	34,307.96
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		-19,909.20	269,307.96
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	78,625.00	672,133.00
		TOTAL LIABILITIES		78,625.00	672,133.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-179,010.14	-1,898,935.47
	20	7602	EXPENDITURES CONTROL	198,919.34	1,596,695.26
	20	8731	RESTRICTED GRANTS	.00	32,932.25
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-78,625.00	-672,133.00
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	64,948.51
	20	8770	UNASSIGNED FUND BALANCE	.00	-64,948.51
		TOTAL FUND BALANCE		-58,715.80	-941,440.96
		TOTAL LIABILITIES + FUND BALANCE		19,909.20	-269,307.96

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 7

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

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 7

			NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS			FOR PERIOD	BALANCE
ASSETS				
	25	6101 CASH IN BANK	4,509.20	139,953.66
		TOTAL ASSETS	4,509.20	139,953.66
LIABILITIES				
	25	7603 PURCHASE OBLIGATIONS	-1,052.94	11,484.82
		TOTAL LIABILITIES	-1,052.94	11,484.82
FUND BALANCE				
	25	6302 REVENUES CONTROL	-19,747.85	-322,935.88
	25	7602 EXPENDITURES CONTROL	15,238.65	182,982.22
	25	8753 ASSIGNED-PUR OBLG CURR (1-12)	1,052.94	-11,484.82
	25	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
	25	8770 UNASSIGNED FUND BALANCE	.00	-1,032.82
		TOTAL FUND BALANCE	-3,456.26	-151,438.48
		TOTAL LIABILITIES + FUND BALANCE	-4,509.20	-139,953.66

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 7

				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 7

			NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)			FOR PERIOD	BALANCE
ASSETS				
32	6101	CASH IN BANK	-264,709.23	51,931.46
	TOTAL ASSETS		-264,709.23	51,931.46
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-182,829.00
32	7602	EXPENDITURES CONTROL	264,709.23	288,580.23
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		264,709.23	-51,931.46
	TOTAL LIABILITIES + FUND BALANCE		264,709.23	-51,931.46

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-44,109.50	1,070,742.28
	TOTAL ASSETS		-44,109.50	1,070,742.28
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	44,109.50	745,716.53
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		44,109.50	-1,070,742.28
	TOTAL LIABILITIES + FUND BALANCE		44,109.50	-1,070,742.28

BALANCE SHEET FOR 2024 7

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	254,284.23	.00
			TOTAL ASSETS	254,284.23	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-254,284.23	-254,284.23
	40	7602	EXPENDITURES CONTROL	.00	254,284.23
			TOTAL FUND BALANCE	-254,284.23	.00
			TOTAL LIABILITIES + FUND BALANCE	-254,284.23	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	4,909.96	95,201.37
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			4,909.96	387,520.50
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	-60,820.60	-420,255.77
51	7602	EXPENDITURES CONTROL	55,910.64	416,475.32
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	-91,420.92
51	8739I	RESTR NET POSITION-INVENTO	.00	-4,390.13
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-1,050.00
TOTAL FUND BALANCE			-4,909.96	677,034.50
TOTAL LIABILITIES + FUND BALANCE			-4,909.96	-387,520.50

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 7

			NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES			FOR PERIOD	BALANCE
ASSETS				
	52	6101 CASH IN BANK	-265.03	10,000.82
		TOTAL ASSETS	-265.03	10,000.82
FUND BALANCE				
	52	6302 REVENUES CONTROL	-7,530.92	-42,446.16
	52	7602 EXPENDITURES CONTROL	7,795.95	52,134.56
	52	8739 RESTRICTED-NET ASSETS	.00	-19,689.22
		TOTAL FUND BALANCE	265.03	-10,000.82
		TOTAL LIABILITIES + FUND BALANCE	265.03	-10,000.82

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