

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

FEBRUARY, 2024

BANK

CHECKING BANK BALANCE	\$ 5,180,361.92
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (135,079.06)
LESS OUTSTANDING CHECKS PR	\$ (62,778.41)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (598.90)
LESS OUTSTANDING ACH (IND TAX)	\$ (398.37)
LESS OUTSTANDING ACH (KTRS)	\$ (50,327.94)
LESS OUTSTANDING ACH (CERS)	\$ (38,672.10)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (17,312.79)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,508.50)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (13,999.53)
LESS OUTSTANDING ACH (KY TAX)	\$ (9,171.25)
TOTAL BANK	\$ 5,169,515.07

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 3,728,586.17
SPECIAL REVENUE FUND	\$ (438,295.33)
DISTRICT ACTIVITY FUND	\$ 27,723.49
SCHOOL ACTIVITY FUND	\$ 171,374.67
CAPITAL OUTLAY FUND	\$ 50,843.52
BUILDING FUND	\$ 479,401.46
CONSTRUCTION FUND	\$ 1,035,996.22
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 107,404.12
DAYCARE FUND	\$ 6,480.75
TOTAL BOOKS	\$ 5,169,515.07
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 6,051,263.41
VOID CKS PRIOR MO -	\$ (41.91)
RECEIPTS	\$ 680,464.63
ARBITER PAY	\$ (3,500.00)
EXPENSES: ACC PAYABLE	\$ (808,527.29)
PAYROLL	\$ (750,143.77)

ENDING BALANCE	\$ 5,169,515.07
Balance in separate PayPal Account (fundraisers)	\$ 13.21

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.


3/21/2024

Finance Officer

Date

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 02/29/2024

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 02/29/2024

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
1883	MACKLIEN, DAIJON A	01/30/2024	101709	927.13
1882	BERRINGER, ANNA M	01/30/2024	101711	96.30
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
3804	VSP VISION	01/30/2024	101723	697.98
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
1883	MACKLIEN, DAIJON A	02/15/2024	101741	927.13
1692	SALTER, RICHARD K	02/15/2024	101743	98.57
4937	DAYTON DAYCARE	02/15/2024	101752	2,497.12
1215	HORAN, SHEILA	02/29/2024	101754	94.45
1304	LIVERS, JAMES	02/29/2024	101755	310.64
1884	PEELMAN, HALEY M	02/29/2024	101756	96.30
1136	WINDELER, ANGELA	02/29/2024	101757	271.56
1692	SALTER, RICHARD K	02/29/2024	101758	98.57
1432	GIER, JOSEPH	02/29/2024	101759	56.79
385	COLONIAL INS	02/29/2024	101760	39.19
1019	KEA	02/29/2024	101761	359.22
1092	KY STATE TREAS (DEF COMP)	02/29/2024	101762	1,275.00
1670	METLIFE INVESTORS	02/29/2024	101763	100.00
1836	THE CITY OF DAYTON KY	02/29/2024	101764	16,472.66
2121	CAMPBELL COUNTY FISCAL COURT	02/29/2024	101765	6,918.58
2845	DELTA DENTAL	02/29/2024	101766	2,732.86
2960	METROPOLITAN LIFE INSURANCE CO	02/29/2024	101767	140.00
3483	JEFFERSON PILOT LIFE	02/29/2024	101768	263.36
3790	GRANGE INSURANCE	02/29/2024	101770	178.64
3928	AMERICAN FIDELITY	02/29/2024	101772	885.00
3961	CINCINNATI LIFE INSURANCE COMPANY	02/29/2024	101773	239.12
4003	CHILD SUPPORT ENFORCEMENT	02/29/2024	101774	270.00
4634	KY CHILD SUPPORT ENFORCEMENT	02/29/2024	101775	50.00
4937	DAYTON DAYCARE	02/29/2024	101776	2,742.12
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	02/29/2024	101777	105.00
TOTAL CHECKS			41	62,778.41

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			
46479	01/16/2024	PRINTED	005713 JOHN CAMPBELL	40.48			
46520	01/23/2024	PRINTED	005718 NICK COMSTOCK	20.00			
46537	01/30/2024	PRINTED	000995 KSBA	4,236.02			
46538	01/30/2024	PRINTED	001110 LAKESHORE LEARNING	102.42			
46578	02/05/2024	PRINTED	003329 PSST	1,826.40			
46624	02/13/2024	PRINTED	002825 RICHARD WOLF	226.93			
46635	02/13/2024	PRINTED	005588 MARIO COLEMAN	150.00			
46637	02/16/2024	PRINTED	004032 CUSTOM TROPHY & APPAREL	385.45			
46639	02/16/2024	PRINTED	003082 SUPER BOWL OF BELLEWOOD	1,200.00			
46640	02/16/2024	PRINTED	005589 KTCCCA	200.00			
46644	02/21/2024	PRINTED	004866 HOMETOWN HEROES	390.00			
46645	02/22/2024	PRINTED	003830 DAYTON BOARD OF EDUCATION	433.70			
46646	02/22/2024	PRINTED	003082 SUPER BOWL OF BELLEWOOD	192.00			
46647	02/22/2024	PRINTED	005609 KENTUCKY HISTORICAL SOCIE	510.00			
46649	02/23/2024	PRINTED	005286 CAPITAL ONE	578.24			
46650	02/23/2024	PRINTED	005725 LLOYD MEMORIAL HIGH SCHOO	200.00			
46651	02/23/2024	PRINTED	005407 MASON COUNTY SCHOOLS	300.00			
46652	02/23/2024	PRINTED	003126 TROPHY AWARDS	301.86			
46653	02/23/2024	PRINTED	005631 WITTENBERG UNIVERSITY	1,000.00			
46654	02/23/2024	PRINTED	005677 ADVANCED MECHANICAL	894.13			
46655	02/23/2024	PRINTED	004465 ALTAFIBER	32.20			
46663	02/23/2024	PRINTED	000260 CAMPBELL CO. SHERIFFS OFC	1,163.43			
46665	02/23/2024	PRINTED	003155 CDW-G	386.00			
46667	02/23/2024	PRINTED	000516 DEMCO, INC.	30.11			
46669	02/23/2024	PRINTED	005733 EXECUTIVE CHARTER	2,950.00			
46671	02/23/2024	PRINTED	005368 INFOHANDLER.COM	219.95			
46675	02/23/2024	PRINTED	001152 LISA KLETTE	53.25			
46679	02/23/2024	PRINTED	004203 PITNEY BOWES INC	561.21			
46681	02/23/2024	PRINTED	001697 SILCO FIRE PROTECTION CO.	834.00			
46685	02/23/2024	PRINTED	005730 VINCENT BONINA	200.00			
46687	02/27/2024	PRINTED	005732 AMERICAN HEART ASSOCIATIO	38.00			
46688	02/27/2024	PRINTED	004866 HOMETOWN HEROES	125.00			
46689	02/27/2024	PRINTED	005725 LLOYD MEMORIAL HIGH SCHOO	100.00			
46690	02/28/2024	PRINTED	005505 AMANDA MINSER	62.43			
46691	02/29/2024	PRINTED	005053 HEDGEHOG SIGNS LLC	538.12			
46692	02/29/2024	PRINTED	005677 ADVANCED MECHANICAL	1,947.48			
46693	02/29/2024	PRINTED	000259 CAMPBELL CO. SCHOOLS	1,090.52			
46694	02/29/2024	PRINTED	004140 DAYTON HIGH SCHOOL CAFETE	21.50			
46695	02/29/2024	PRINTED	000614 EGELSTON MAYNARD	258.97			
46697	02/29/2024	PRINTED	004373 FOLLETT SCHOOL SOLUTIONS,	210.09			
46698	02/29/2024	PRINTED	004189 JAY BREWER	84.28			
46699	02/29/2024	PRINTED	003483 JEFFERSON PILOT LIFE	248.34			
46700	02/29/2024	PRINTED	004923 LISA HANS	28.95			
46701	02/29/2024	PRINTED	004243 NO KY WATER DISTRICT	2,621.53			
46702	02/29/2024	PRINTED	004203 PITNEY BOWES INC	418.00			
46703	02/29/2024	PRINTED	004213 RCX, ROBO CHALLENGE EXTRE	260.00			

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
46704	02/29/2024	PRINTED	004001 SCHOOL OUTFITTERS	326.19			
46706	02/29/2024	PRINTED	005476 SIGN GYPSIES	155.00			
46707	02/29/2024	PRINTED	005734 SIGN WORKS LLC	2,880.00			
46708	02/29/2024	PRINTED	005246 STEP CG, LLC	26,581.67			
46709	02/29/2024	PRINTED	001759 STIGLER SUPPLY CO	164.22			
46710	02/29/2024	PRINTED	004948 TRAFERA HOLDINGS, LLC	75,324.15			
46711	02/29/2024	PRINTED	005144 UPSPRING	1,050.00			
46714	02/29/2024	PRINTED	005735 WINSTEL CONTROLS	234.21			
60 CHECKS CASH ACCOUNT TOTAL				135,079.06	.00		

AP CHECK RECONCILIATION REGISTER

		UNCLEARED	CLEARED
60 CHECKS	FINAL TOTAL	135,079.06	.00

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 8

			NET CHANGE	ACCOUNT
FUND: 1 GENERAL FUND			FOR PERIOD	BALANCE
ASSETS				
	10	6101 CASH IN BANK	-601,663.69	3,628,586.17
	10	6101I CERT OF DEP-CASH EQUIV	.00	100,000.00
		TOTAL ASSETS	-601,663.69	3,728,586.17
LIABILITIES				
	10	7603 PURCHASE OBLIGATIONS	-1,091.51	48,923.99
		TOTAL LIABILITIES	-1,091.51	48,923.99
FUND BALANCE				
	10	6302 REVENUES CONTROL	-38,792.27	-5,914,455.36
	10	7602 EXPENDITURES CONTROL	640,455.96	4,866,581.34
	10	8753 ASSIGNED-PUR OBLG CURR (1-12)	1,091.51	-48,923.99
	10	8770 UNASSIGNED FUND BALANCE	.00	-2,680,712.15
		TOTAL FUND BALANCE	602,755.20	-3,777,510.16
		TOTAL LIABILITIES + FUND BALANCE	601,663.69	-3,728,586.17

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-707,603.29	-673,295.33
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
TOTAL ASSETS			-707,603.29	-438,295.33
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-447,317.94	219,934.06
TOTAL LIABILITIES			-447,317.94	219,934.06
FUND BALANCE				
20	6302	REVENUES CONTROL	-85,436.68	-1,984,372.15
20	7602	EXPENDITURES CONTROL	793,039.97	2,389,735.23
20	8731	RESTRICTED GRANTS	.00	32,932.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	447,317.94	-219,934.06
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	64,948.51
20	8770	UNASSIGNED FUND BALANCE	.00	-64,948.51
TOTAL FUND BALANCE			1,154,921.23	218,361.27
TOTAL LIABILITIES + FUND BALANCE			707,603.29	438,295.33

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 8

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-78.99	27,723.49
	TOTAL ASSETS		-78.99	27,723.49
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	89.00	270.89
	TOTAL LIABILITIES		89.00	270.89
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-12,657.18
21	7602	EXPENDITURES CONTROL	78.99	15,205.85
21	8737	RESTRICTED - OTHER	.00	-24,066.70
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-89.00	-270.89
21	8770	UNASSIGNED FUND BALANCE	.00	-6,205.46
	TOTAL FUND BALANCE		-10.01	-27,994.38
	TOTAL LIABILITIES + FUND BALANCE		78.99	-27,723.49

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 8

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	31,421.01	171,374.67
			TOTAL ASSETS	31,421.01	171,374.67
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	4,705.39	16,190.21
			TOTAL LIABILITIES	4,705.39	16,190.21
FUND BALANCE					
	25	6302	REVENUES CONTROL	-48,448.83	-371,384.71
	25	7602	EXPENDITURES CONTROL	17,027.82	200,010.04
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-4,705.39	-16,190.21
	25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
	25	8770	UNASSIGNED FUND BALANCE	.00	-1,032.82
			TOTAL FUND BALANCE	-36,126.40	-187,564.88
			TOTAL LIABILITIES + FUND BALANCE	-31,421.01	-171,374.67

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 8

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	-5,230.00	50,843.52
			TOTAL ASSETS	-5,230.00	50,843.52
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-37,250.00
	31	7602	EXPENDITURES CONTROL	5,230.00	5,230.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-18,823.52
			TOTAL FUND BALANCE	5,230.00	-50,843.52
			TOTAL LIABILITIES + FUND BALANCE	5,230.00	-50,843.52

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 8

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	427,470.00	479,401.46
			TOTAL ASSETS	427,470.00	479,401.46
FUND BALANCE					
	32	6302	REVENUES CONTROL	-427,470.00	-610,299.00
	32	7602	EXPENDITURES CONTROL	.00	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	-427,470.00	-479,401.46
			TOTAL LIABILITIES + FUND BALANCE	-427,470.00	-479,401.46

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 8

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 360 CONSTRUCTION FUND					
ASSETS					
	36	6101	CASH IN BANK	-34,746.06	1,035,996.22
			TOTAL ASSETS	-34,746.06	1,035,996.22
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	34,746.06	780,462.59
	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	34,746.06	-1,035,996.22
			TOTAL LIABILITIES + FUND BALANCE	34,746.06	-1,035,996.22

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 8

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

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	12,202.75	107,404.12
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			12,202.75	399,723.25
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	-75,344.21	-495,599.98
51	7602	EXPENDITURES CONTROL	63,141.46	479,616.78
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			-12,202.75	664,831.75
TOTAL LIABILITIES + FUND BALANCE			-12,202.75	-399,723.25

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 8

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-3,520.07	6,480.75
			TOTAL ASSETS	-3,520.07	6,480.75
FUND BALANCE					
	52	6302	REVENUES CONTROL	-5,106.96	-47,553.12
	52	7602	EXPENDITURES CONTROL	8,627.03	60,761.59
	52	8739	RESTRICTED-NET ASSETS	.00	-19,689.22
			TOTAL FUND BALANCE	3,520.07	-6,480.75
			TOTAL LIABILITIES + FUND BALANCE	3,520.07	-6,480.75

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