

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

MARCH, 2024

BANK

CHECKING BANK BALANCE	\$ 5,620,147.19
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
BANK CLEARING ERROR (BSN)	
LESS OUTSTANDING CHECKS AP	\$ (364,998.41)
LESS OUTSTANDING CHECKS PR	\$ (85,168.70)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (604.31)
LESS OUTSTANDING ACH (IND TAX)	\$ (403.34)
LESS OUTSTANDING ACH (KTRS)	\$ (46,952.29)
LESS OUTSTANDING ACH (CERS)	\$ (37,832.05)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (19,013.95)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,371.05)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (14,918.87)
LESS OUTSTANDING ACH (KY TAX)	\$ (9,099.99)
TOTAL BANK	\$ 5,358,784.23

CASH PER BOOKS (MUNIS)

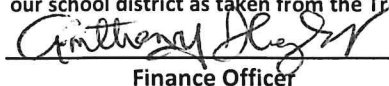
GENERAL FUND	\$ 3,525,638.34
SPECIAL REVENUE FUND	\$ 319,823.28
DISTRICT ACTIVITY FUND	\$ 27,452.60
SCHOOL ACTIVITY FUND	\$ 162,871.29
CAPITAL OUTLAY FUND	\$ 50,843.52
BUILDING FUND	\$ 479,401.46
CONSTRUCTION FUND	\$ 774,699.17
DEBT SERVICE FUND	\$ (108,627.19)
FOOD SERVICE FUND	\$ 117,740.98
DAYCARE FUND	\$ 8,940.78
TOTAL BOOKS	\$ 5,358,784.23
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 5,166,647.68
VOID CKS PRIOR MO -	
RECEIPTS	\$ 1,555,328.19
ACH- Wex Marathon - Fuel Ach Sams Club - LES	\$ (1,011.15)
ARBITER PAY	\$ (3,500.00)
EXPENSES: ACC PAYABLE	\$ (625,898.46)
PAYROLL	\$ (732,782.03)

ENDING BALANCE	\$ 5,358,784.23
<i>Balance in separate PayPal Account (fundraisers)</i>	<i>\$ 13.27</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.


4/19/24

Finance Officer

Date

DAYTON INDEPENDENT SCHOOLS



OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 07/01/2023 TO: 03/31/2024

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 03/31/2024

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1883	MACKLIEN, DAIJON A	01/30/2024	101709	927.13
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
1836	THE CITY OF DAYTON KY	01/30/2024	101733	11.66
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2024	101734	4.51
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
1215	HORAN, SHEILA	03/15/2024	101778	186.17
1136	WINDELER, ANGELA	03/15/2024	101780	94.45
1692	SALTER, RICHARD K	03/15/2024	101782	98.57
1304	LIVERS, JAMES	03/29/2024	101793	414.88
1667	TIEMEYER, DEREK S	03/29/2024	101794	379.61
1886	TOWNSLEY, KAREN	03/29/2024	101795	340.72
1586	DONELAN, MARK R	03/29/2024	101796	741.46
1853	MCINTYRE, JORDAN D	03/29/2024	101797	1,243.20
1889	NICKELL, CHAD	03/29/2024	101798	444.00
1882	BERRINGER, ANNA M	03/29/2024	101799	96.30
1888	COMBS, CLAIRE	03/29/2024	101800	366.27
1885	RUSSELL, SHANNON R	03/29/2024	101801	1,366.03
385	COLONIAL INS	03/29/2024	101802	39.19
1019	KEA	03/29/2024	101803	359.22
1092	KY STATE TREAS (DEF COMP)	03/29/2024	101804	1,275.00
1670	METLIFE INVESTORS	03/29/2024	101805	100.00
1836	THE CITY OF DAYTON KY	03/29/2024	101806	16,056.64
2121	CAMPBELL COUNTY FISCAL COURT	03/29/2024	101807	6,743.84
2845	DELTA DENTAL	03/29/2024	101808	2,806.08
2960	METROPOLITAN LIFE INSURANCE CO	03/29/2024	101809	140.00
3483	JEFFERSON PILOT LIFE	03/29/2024	101810	263.36
3790	GRANGE INSURANCE	03/29/2024	101812	178.64
3928	AMERICAN FIDELITY	03/29/2024	101814	885.00
3961	CINCINNATI LIFE INSURANCE COMPANY	03/29/2024	101815	239.12
4003	CHILD SUPPORT ENFORCEMENT	03/29/2024	101816	270.00
4634	KY CHILD SUPPORT ENFORCEMENT	03/29/2024	101817	75.00
4937	DAYTON DAYCARE	03/29/2024	101818	2,742.12
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	03/29/2024	101819	105.00
TOTAL CHECKS			36	85,168.70

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			
46537	01/30/2024	PRINTED	000995 KSBA	4,236.02			
46538	01/30/2024	PRINTED	001110 LAKESHORE LEARNING	102.42			
46635	02/13/2024	PRINTED	005588 MARIO COLEMAN	150.00			
46639	02/16/2024	PRINTED	003082 SUPER BOWL OF BELLEWOOD	1,200.00			
46646	02/22/2024	PRINTED	003082 SUPER BOWL OF BELLEWOOD	192.00			
46647	02/22/2024	PRINTED	005609 KENTUCKY HISTORICAL SOCIE	510.00			
46706	02/29/2024	PRINTED	005476 SIGN GYPSIES	155.00			
46737	03/14/2024	PRINTED	005061 ENCORE TECHNOLOGIES	105.60			
46739	03/14/2024	PRINTED	005368 INFOHANDLER.COM	136.77			
46779	03/19/2024	PRINTED	005555 LIBERTY FUNDRAISING	455.60			
46782	03/21/2024	PRINTED	000493 DAYTON IND. CAFETERIA	118.03			
46786	03/27/2024	PRINTED	004866 HOMETOWN HEROES	125.00			
46787	03/27/2024	PRINTED	001312 NASSP	781.99			
46788	03/27/2024	PRINTED	001497 PRESENTATION SOLUTIONS, I	376.90			
46789	03/27/2024	PRINTED	001966 TRANSFER STATION SPORTS A	1,350.00			
46790	03/27/2024	PRINTED	005740 WESTCOM WIRELESS INC	445.00			
46791	03/27/2024	PRINTED	005207 ACCUTRAIN CORP	1,731.00			
46792	03/27/2024	PRINTED	005729 ACUSPIKE	3,100.00			
46793	03/27/2024	PRINTED	005646 ALPHA DEMOLITION INC	26,635.00			
46794	03/27/2024	PRINTED	003643 ARCHIE'S AUTO SERVICE	906.00			
46796	03/27/2024	PRINTED	005661 CAMPBELL CO PLANNING & ZO	1,669.56			
46797	03/27/2024	PRINTED	000259 CAMPBELL CO. SCHOOLS	567.46			
46799	03/27/2024	PRINTED	000350 CINCINNATI BELL	94.62			
46800	03/27/2024	PRINTED	004254 DUKE ENERGY	7,004.92			
46801	03/27/2024	PRINTED	005744 DUKE ENERGY	168,785.20			
46802	03/27/2024	PRINTED	000756 GRADUATE SERVICE INC.	944.10			
46803	03/27/2024	PRINTED	004827 THE HUNTINGTON NATIONAL B	17,431.68			
46804	03/27/2024	PRINTED	003893 INFINITE CAMPUS	75.00			
46805	03/27/2024	PRINTED	005743 JULIAN J. JIMENEZ	53.25			
46806	03/27/2024	PRINTED	002485 JOSTENS	336.35			
46807	03/27/2024	PRINTED	000995 KSBA	3,796.52			
46808	03/27/2024	PRINTED	004081 LYKINS OIL COMPANY	469.61			
46809	03/27/2024	PRINTED	004660 MOVIN' OM, LLC	491.69			
46810	03/27/2024	PRINTED	003958 NCS PEARSON	112.00			
46811	03/27/2024	PRINTED	004963 PROCARE THERAPY, INC	3,917.07			
46812	03/27/2024	PRINTED	004227 SANITATION DISTRICT 1	381.44			
46813	03/27/2024	PRINTED	001689 SHERWIN WILLIAMS	76.50			
46814	03/27/2024	PRINTED	004072 SHI INTERNATIONAL CORP	11,052.80			
46815	03/27/2024	PRINTED	004404 BNS FBO SHRED IT USA - CI	132.22			
46816	03/27/2024	PRINTED	005005 SILVER GROVE MOTORS, INC.	275.00			
46817	03/27/2024	PRINTED	005474 SPEEDWAY LLC	1,216.45			
46818	03/27/2024	PRINTED	005537 ST VINCENT DE PAUL	180.00			
46819	03/27/2024	PRINTED	001759 STIGLER SUPPLY CO	668.72			
46820	03/27/2024	PRINTED	004429 THE BANK OF NEW YORK MELL	91,195.51			
46821	03/27/2024	PRINTED	005220 THE READING LEAGUE	8,400.00			
46822	03/27/2024	PRINTED	005401 THOMSON REUTERS	429.98			

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
46823	03/27/2024	PRINTED	004262 CHEF BARONE	189.80			
46824	03/28/2024	PRINTED	005387 BUSKEN BAKERY, INC.	1,546.00			
54 CHECKS				CASH ACCOUNT TOTAL	364,998.41	.00	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-203,204.75	3,425,638.34
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
TOTAL ASSETS			-203,204.75	3,525,638.34
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	-13,339.58	35,584.41
TOTAL LIABILITIES			-13,339.58	35,584.41
FUND BALANCE				
10	6302	REVENUES CONTROL	-444,229.30	-6,358,684.66
10	7602	EXPENDITURES CONTROL	647,434.05	5,513,758.47
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	13,339.58	-35,584.41
10	8770	UNASSIGNED FUND BALANCE	.00	-2,680,712.15
TOTAL FUND BALANCE			216,544.33	-3,561,222.75
TOTAL LIABILITIES + FUND BALANCE			203,204.75	-3,525,638.34

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	760,924.92	84,823.28	
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00	
TOTAL ASSETS			760,924.92	319,823.28	
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS	-3,349.08	216,584.98	
TOTAL LIABILITIES			-3,349.08	216,584.98	
FUND BALANCE					
20	6302	REVENUES CONTROL	-955,910.73	-2,940,282.88	
20	7602	EXPENDITURES CONTROL	194,985.81	2,587,527.35	
20	8731	RESTRICTED GRANTS	.00	32,932.25	
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	3,349.08	-216,584.98	
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	64,948.51	
20	8770	UNASSIGNED FUND BALANCE	.00	-64,948.51	
TOTAL FUND BALANCE			-757,575.84	-536,408.26	
TOTAL LIABILITIES + FUND BALANCE			-760,924.92	-319,823.28	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 9

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-270.89	27,452.60
		TOTAL ASSETS	-270.89	27,452.60
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	132.57	403.46
		TOTAL LIABILITIES	132.57	403.46
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-12,657.18
21	7602	EXPENDITURES CONTROL	270.89	15,476.74
21	8737	RESTRICTED - OTHER	.00	-24,066.70
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-132.57	-403.46
21	8770	UNASSIGNED FUND BALANCE	.00	-6,205.46
		TOTAL FUND BALANCE	138.32	-27,856.06
		TOTAL LIABILITIES + FUND BALANCE	270.89	-27,452.60

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 9

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-8,383.38	162,871.29
	TOTAL ASSETS		-8,383.38	162,871.29
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-400.00	-400.00
25	7603	PURCHASE OBLIGATIONS	14,443.28	30,633.49
	TOTAL LIABILITIES		14,043.28	30,233.49
FUND BALANCE				
25	6302	REVENUES CONTROL	-24,827.49	-396,092.20
25	7602	EXPENDITURES CONTROL	33,610.87	233,620.91
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-14,443.28	-30,633.49
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	-1,032.82
	TOTAL FUND BALANCE		-5,659.90	-193,104.78
	TOTAL LIABILITIES + FUND BALANCE		8,383.38	-162,871.29

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 9

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

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 9

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-261,297.05	774,699.17
	TOTAL ASSETS		-261,297.05	774,699.17
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	261,297.05	1,041,759.64
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		261,297.05	-774,699.17
	TOTAL LIABILITIES + FUND BALANCE		261,297.05	-774,699.17

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-108,627.19	-108,627.19
	TOTAL ASSETS		-108,627.19	-108,627.19
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-254,284.23
40	7602	EXPENDITURES CONTROL	108,627.19	362,911.42
	TOTAL FUND BALANCE		108,627.19	108,627.19
	TOTAL LIABILITIES + FUND BALANCE		108,627.19	108,627.19

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	10,336.86	117,740.98
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			10,336.86	410,060.11
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	-86,224.65	-581,824.63
51	7602	EXPENDITURES CONTROL	75,887.79	555,504.57
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			-10,336.86	654,494.89
TOTAL LIABILITIES + FUND BALANCE			-10,336.86	-410,060.11

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 9

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	2,460.03	8,940.78
	TOTAL ASSETS		2,460.03	8,940.78
FUND BALANCE				
52	6302	REVENUES CONTROL	-11,524.28	-59,077.40
52	7602	EXPENDITURES CONTROL	9,064.25	69,825.84
52	8739	RESTRICTED-NET ASSETS	.00	-19,689.22
	TOTAL FUND BALANCE		-2,460.03	-8,940.78
	TOTAL LIABILITIES + FUND BALANCE		-2,460.03	-8,940.78

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