

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

APRIL, 2024

BANK

CHECKING BANK BALANCE	\$ 4,525,582.14
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
BANK CLEARING ERROR (BSN)	\$ 5,694.58
LESS OUTSTANDING CHECKS AP	\$ (46,513.37)
LESS OUTSTANDING CHECKS PR	\$ (38,606.70)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (631.92)
LESS OUTSTANDING ACH (IND TAX)	\$ (286.11)
LESS OUTSTANDING ACH (KTRS)	\$ (44,967.95)
LESS OUTSTANDING ACH (CERS)	\$ (38,274.04)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (17,523.96)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,135.34)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (14,733.60)
LESS OUTSTANDING ACH (KY TAX)	\$ (8,882.72)
TOTAL BANK	\$ 4,638,721.01

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 3,365,486.54
SPECIAL REVENUE FUND	\$ 188,200.61
DISTRICT ACTIVITY FUND	\$ 27,060.75
SCHOOL ACTIVITY FUND	\$ 148,391.52
CAPITAL OUTLAY FUND	\$ 37,793.52
BUILDING FUND	\$ 303,626.77
CONSTRUCTION FUND	\$ 436,422.29
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 125,585.69
DAYCARE FUND	\$ 6,153.32
TOTAL BOOKS	\$ 4,638,721.01
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 5,361,837.49
VOID CKS PRIOR MO - 46546, 46529	\$ 2,881.42
RECEIPTS	\$ 825,274.54
ACH- Wex Marathon - Fuel	
ARBITER PAY	\$ (2,500.00)
EXPENSES: ACC PAYABLE	\$ (806,173.02)
PAYROLL	\$ (742,599.42)

ENDING BALANCE **\$ 4,638,721.01**

Balance in separate PayPal Account (fundraisers) **\$ 800.73**

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.

Anthony Hughes

5/10/24

Finance Officer

Date

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 10

				NET CHANGE	ACCOUNT
FUND: 1 GENERAL FUND				FOR PERIOD	BALANCE
ASSETS					
	10	6101	CASH IN BANK	-167,306.06	3,265,486.54
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
		TOTAL ASSETS		-167,306.06	3,365,486.54
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	2,568.39	38,152.80
		TOTAL LIABILITIES		2,568.39	38,152.80
FUND BALANCE					
	10	6302	REVENUES CONTROL	-460,015.38	-6,818,700.04
	10	7602	EXPENDITURES CONTROL	627,321.44	6,133,925.65
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-2,568.39	-38,152.80
	10	8770	UNASSIGNED FUND BALANCE	.00	-2,680,712.15
		TOTAL FUND BALANCE		164,737.67	-3,403,639.34
		TOTAL LIABILITIES + FUND BALANCE		167,306.06	-3,365,486.54

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 10

				NET CHANGE	ACCOUNT
FUND: 2 SPECIAL REVENUE				FOR PERIOD	BALANCE
ASSETS					
	20	6101	CASH IN BANK	-127,791.67	-46,799.39
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		-127,791.67	188,200.61
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	159,310.00	375,894.98
		TOTAL LIABILITIES		159,310.00	375,894.98
FUND BALANCE					
	20	6302	REVENUES CONTROL	-227,589.95	-3,164,536.83
	20	7602	EXPENDITURES CONTROL	355,381.62	2,943,403.97
	20	8731	RESTRICTED GRANTS	.00	32,932.25
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-159,310.00	-375,894.98
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	64,948.51
	20	8770	UNASSIGNED FUND BALANCE	.00	-64,948.51
		TOTAL FUND BALANCE		-31,518.33	-564,095.59
		TOTAL LIABILITIES + FUND BALANCE		127,791.67	-188,200.61

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 10

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-391.85	27,060.75
		TOTAL ASSETS	-391.85	27,060.75
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	325.08	728.54
		TOTAL LIABILITIES	325.08	728.54
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-12,657.18
21	7602	EXPENDITURES CONTROL	391.85	15,868.59
21	8737	RESTRICTED - OTHER	.00	-24,066.70
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-325.08	-728.54
21	8770	UNASSIGNED FUND BALANCE	.00	-6,205.46
		TOTAL FUND BALANCE	66.77	-27,789.29
		TOTAL LIABILITIES + FUND BALANCE	391.85	-27,060.75

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 10

			NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS			FOR PERIOD	BALANCE
ASSETS				
25	6101	CASH IN BANK	-14,479.77	148,391.52
	TOTAL ASSETS		-14,479.77	148,391.52
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	400.00	.00
25	7603	PURCHASE OBLIGATIONS	-20,033.56	10,599.93
	TOTAL LIABILITIES		-19,633.56	10,599.93
FUND BALANCE				
25	6302	REVENUES CONTROL	-30,533.46	-426,625.66
25	7602	EXPENDITURES CONTROL	44,613.23	278,234.14
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	20,033.56	-10,599.93
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	-1,032.82
	TOTAL FUND BALANCE		34,113.33	-158,991.45
	TOTAL LIABILITIES + FUND BALANCE		14,479.77	-148,391.52

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 10

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	BALANCE
ASSETS					
	31	6101	CASH IN BANK	-13,050.00	37,793.52
			TOTAL ASSETS	-13,050.00	37,793.52
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-37,250.00
	31	7602	EXPENDITURES CONTROL	13,050.00	18,280.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-18,823.52
			TOTAL FUND BALANCE	13,050.00	-37,793.52
			TOTAL LIABILITIES + FUND BALANCE	13,050.00	-37,793.52

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 10

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	-175,774.69	303,626.77
		TOTAL ASSETS		-175,774.69	303,626.77
FUND BALANCE					
	32	6302	REVENUES CONTROL	-142,490.00	-752,789.00
	32	7602	EXPENDITURES CONTROL	318,264.69	606,844.92
	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		175,774.69	-303,626.77
		TOTAL LIABILITIES + FUND BALANCE		175,774.69	-303,626.77

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 10

				NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND				FOR PERIOD	BALANCE
ASSETS					
	36	6101	CASH IN BANK	-338,276.88	436,422.29
		TOTAL ASSETS		-338,276.88	436,422.29
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	338,276.88	1,380,036.52
	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		338,276.88	-436,422.29
		TOTAL LIABILITIES + FUND BALANCE		338,276.88	-436,422.29

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 10

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6101	CASH IN BANK	108,627.19	.00
		TOTAL ASSETS		108,627.19	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-318,264.69	-572,548.92
	40	7602	EXPENDITURES CONTROL	209,637.50	572,548.92
		TOTAL FUND BALANCE		-108,627.19	.00
		TOTAL LIABILITIES + FUND BALANCE		-108,627.19	.00

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 10

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	7,844.71	125,585.69
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			7,844.71	417,904.82
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	-84,528.40	-666,353.03
51	7602	EXPENDITURES CONTROL	76,683.69	632,188.26
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			-7,844.71	646,650.18
TOTAL LIABILITIES + FUND BALANCE			-7,844.71	-417,904.82

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 10

				NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES				FOR PERIOD	BALANCE
ASSETS					
52	6101	CASH IN BANK		-2,787.46	6,153.32
	TOTAL ASSETS			-2,787.46	6,153.32
FUND BALANCE					
52	6302	REVENUES CONTROL		-6,179.12	-65,256.52
52	7602	EXPENDITURES CONTROL		8,966.58	78,792.42
52	8739	RESTRICTED-NET ASSETS		.00	-19,689.22
	TOTAL FUND BALANCE			2,787.46	-6,153.32
	TOTAL LIABILITIES + FUND BALANCE			2,787.46	-6,153.32

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

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			
46706	02/29/2024	PRINTED	005476 SIGN GYPSIES	155.00			
46805	03/27/2024	PRINTED	005743 JULIAN J. JIMENEZ	53.25			
46836	04/02/2024	PRINTED	005429 BETH FIELDS	61.83			
46856	04/10/2024	PRINTED	005462 NKBCA - NORTHERN KY BASEB	50.00			
46868	04/11/2024	PRINTED	005461 BEECHWOOD HIGH SCHOOL	58.00			
46869	04/11/2024	PRINTED	004658 BSN SPORTS	1,500.13			
46870	04/11/2024	PRINTED	005286 CAPITAL ONE	300.46			
46919	04/16/2024	PRINTED	005094 SKOOL AID LLC	2,915.00			
46924	04/16/2024	PRINTED	004327 VIOX & VIOX, INC.	1,000.00			
46928	04/16/2024	PRINTED	005753 CITY OF CINCINNATI	384.00			
46935	04/18/2024	PRINTED	005326 ST. HENRY HIGH SCHOOL	200.00			
46937	04/23/2024	PRINTED	004029 A1 AMUSEMENT & PARTY RENT	4,500.00			
46939	04/23/2024	PRINTED	004991 PONES, INC.	100.00			
46941	04/23/2024	PRINTED	004866 HOMETOWN HEROES	100.00			
46943	04/24/2024	PRINTED	004914 TYLER MOBARRY	250.00			
46944	04/25/2024	PRINTED	005286 CAPITAL ONE	173.86			
46946	04/25/2024	PRINTED	000694 FT. THOMAS FLORIST	110.00			
46947	04/25/2024	PRINTED	004866 HOMETOWN HEROES	125.00			
46948	04/25/2024	PRINTED	000930 JESSE HERBST	72.00			
46949	04/25/2024	PRINTED	002518 NEWS-2-YOU	249.99			
46950	04/25/2024	PRINTED	005616 SAMANTHA HOLADAY	300.00			
46951	04/25/2024	PRINTED	005757 TRI-STATE PARKING	220.00			
46954	04/26/2024	PRINTED	005610 CHELSEA TUCKER	320.48			
46955	04/26/2024	PRINTED	005760 KINGSTON RAGIO	10.00			
46956	04/26/2024	PRINTED	005758 OHIO HISTORY CONNECTION	340.00			
46957	04/26/2024	PRINTED	005596 WE ROCK THE SPECTRUM	312.50			
46960	04/29/2024	PRINTED	004100 AQUA CLEAR SERVICES, LLC	160.00			
46961	04/29/2024	PRINTED	004460 AT&T MOBILITY	433.18			
46964	04/29/2024	PRINTED	003131 CASEY WOODS	50.74			
46965	04/29/2024	PRINTED	000350 CINCINNATI BELL	523.20			
46966	04/29/2024	PRINTED	004254 DUKE ENERGY	6,429.90			
46967	04/29/2024	PRINTED	005061 ENCORE TECHNOLOGIES	412.50			
46968	04/29/2024	PRINTED	005681 GANNETT OHIO LOCALIQ	444.70			
46969	04/29/2024	PRINTED	003483 JEFFERSON PILOT LIFE	242.49			
46970	04/29/2024	PRINTED	000930 JESSE HERBST	46.94			
46971	04/29/2024	PRINTED	000995 KSBA	3,455.00			
46973	04/29/2024	PRINTED	001167 LUDLOW INDEPENDENT SCHOOL	1,150.00			
46974	04/29/2024	PRINTED	004201 NO. KY. EDUCATION COUNCIL	1,105.00			
46975	04/29/2024	PRINTED	004203 PITNEY BOWES INC	80.46			
46976	04/29/2024	PRINTED	005184 RIVERSIDE INSIGHTS	1,506.25			
46977	04/29/2024	PRINTED	005139 SCHOLASTIC INC.	173.46			
46978	04/29/2024	PRINTED	001759 STIGLER SUPPLY CO	1,053.38			
46979	04/29/2024	PRINTED	005220 THE READING LEAGUE	1,250.00			
46980	04/29/2024	PRINTED	003126 TROPHY AWARDS	944.13			

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
46981	04/29/2024	PRINTED	005144 UPSRING	450.00			
46982	04/29/2024	PRINTED	003356 US BANK EQUIPMENT FINANCE	2,330.00			
46983	04/29/2024	PRINTED	005420 WEX BANK SHELL FLEET	1,158.61			
46984	04/29/2024	PRINTED	005735 WINSTEL CONTROLS	414.84			
46985	04/30/2024	PRINTED	005596 WE ROCK THE SPECTRUM	312.50			
46987	04/30/2024	PRINTED	005456 NEWPORT SYNDICATE	1,000.00			
46988	04/30/2024	PRINTED	005451 SHELLOWEE TRACE ADVENTURE	1,928.92			
46989	04/30/2024	PRINTED	005446 MIDWEST FUNDRAISING, INC.	564.60			
60 CHECKS CASH ACCOUNT TOTAL				46,513.37	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2023 TO: 04/30/2024

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 04/30/2024

EMP #	NAME	ISSUED	CHECK #	AMOUNT
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
1883	MACKLIEN, DAIJON A	01/30/2024	101709	927.13
1809	ROBINSON, AMBER	01/30/2024	101732	23.16
1692	SALTER, RICHARD K	03/15/2024	101782	98.57
1304	LIVERS, JAMES	04/15/2024	101820	90.00
1692	SALTER, RICHARD K	04/15/2024	101822	282.07
4937	DAYTON DAYCARE	04/15/2024	101831	2,742.12
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	04/15/2024	101832	105.00
1136	WINDELER, ANGELA	04/30/2024	101834	94.45
94	FUCHS, KAREN M	04/30/2024	101835	481.40
385	COLONIAL INS	04/30/2024	101836	39.19
1019	KEA	04/30/2024	101837	359.22
1092	KY STATE TREAS (DEF COMP)	04/30/2024	101838	1,275.00
1670	METLIFE INVESTORS	04/30/2024	101839	100.00
1836	THE CITY OF DAYTON KY	04/30/2024	101840	16,259.69
2121	CAMPBELL COUNTY FISCAL COURT	04/30/2024	101841	6,819.52
2845	DELTA DENTAL	04/30/2024	101842	2,732.86
2960	METROPOLITAN LIFE INSURANCE CO	04/30/2024	101843	140.00
3483	JEFFERSON PILOT LIFE	04/30/2024	101844	263.36
3790	GRANGE INSURANCE	04/30/2024	101846	178.64
3928	AMERICAN FIDELITY	04/30/2024	101848	885.00
3961	CINCINNATI LIFE INSURANCE COMPANY	04/30/2024	101849	239.12
4003	CHILD SUPPORT ENFORCEMENT	04/30/2024	101850	270.00
4634	KY CHILD SUPPORT ENFORCEMENT	04/30/2024	101851	75.00
4937	DAYTON DAYCARE	04/30/2024	101852	2,742.12
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	04/30/2024	101853	105.00
TOTAL CHECKS			29	37,931.09