

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

MAY, 2024

BANK

CHECKING BANK BALANCE	\$ 4,241,076.43
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (62,727.98)
LESS OUTSTANDING CHECKS PR	\$ (77,519.55)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (808.55)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (KTRS)	\$ (48,879.97)
LESS OUTSTANDING ACH (CERS)	\$ (40,837.90)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (19,467.56)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,107.00)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (14,733.84)
LESS OUTSTANDING ACH (KY TAX)	\$ -
TOTAL BANK	<u>\$ 4,293,994.08</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 3,248,272.04
SPECIAL REVENUE FUND	\$ (43,398.85)
DISTRICT ACTIVITY FUND	\$ 26,344.00
SCHOOL ACTIVITY FUND	\$ 132,565.17
CAPITAL OUTLAY FUND	\$ 83,432.52
BUILDING FUND	\$ 303,626.77
CONSTRUCTION FUND	\$ 404,693.29
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 130,697.98
DAYCARE FUND	\$ 7,761.16
TOTAL BOOKS	<u>\$ 4,293,994.08</u>
DIFFERENCE IN BANK AND BOOKS	\$ -

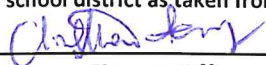
MUNIS RECONCILIATION

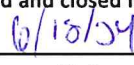
BEGINNING BALANCE	\$ 4,630,791.68
VOID CKS PRIOR MO -	\$ -
RECEIPTS	\$ 960,565.45
ACH- Wex Marathon - Fuel (ADJ FROM APRIL-CLEARED IN MAY)	\$ (541.47)
ACH-SHRED IT	\$ (132.22)
ARBITER PAY	\$ (500.00)
EXPENSES: ACC PAYABLE	\$ (527,633.20)
PAYROLL	\$ (768,556.16)

ENDING BALANCE	<u>\$ 4,293,994.08</u>
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Balance in separate PayPal Account (fundraisers)	<u>\$ 1,552.12</u>
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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


Date

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 11

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-108,954.00	3,148,272.04
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
TOTAL ASSETS			-108,954.00	3,248,272.04
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	40.88	38,193.68
TOTAL LIABILITIES			40.88	38,193.68
FUND BALANCE				
10	6302	REVENUES CONTROL	-589,175.51	-7,407,876.55
10	7602	EXPENDITURES CONTROL	698,129.51	6,840,316.66
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-40.88	-38,193.68
10	8770	UNASSIGNED FUND BALANCE	.00	-2,680,712.15
TOTAL FUND BALANCE			108,913.12	-3,286,465.72
TOTAL LIABILITIES + FUND BALANCE			108,954.00	-3,248,272.04

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2024 11

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-240,125.21		-278,398.85
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00		235,000.00
	TOTAL ASSETS		-240,125.21		-43,398.85
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS	-191,841.88		185,553.10
	TOTAL LIABILITIES		-191,841.88		185,553.10
FUND BALANCE					
20	6302	REVENUES CONTROL	-188,108.51		-3,352,645.34
20	7602	EXPENDITURES CONTROL	428,233.72		3,363,111.94
20	8731	RESTRICTED GRANTS	.00		32,932.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	191,841.88		-185,553.10
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		64,948.51
20	8770	UNASSIGNED FUND BALANCE	.00		-64,948.51
	TOTAL FUND BALANCE		431,967.09		-142,154.25
	TOTAL LIABILITIES + FUND BALANCE		240,125.21		43,398.85

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 11

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-716.75	26,344.00
		TOTAL ASSETS	-716.75	26,344.00
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-728.54	.00
		TOTAL LIABILITIES	-728.54	.00
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-12,657.18
21	7602	EXPENDITURES CONTROL	716.75	16,585.34
21	8737	RESTRICTED - OTHER	.00	-24,066.70
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	728.54	.00
21	8770	UNASSIGNED FUND BALANCE	.00	-6,205.46
		TOTAL FUND BALANCE	1,445.29	-26,344.00
		TOTAL LIABILITIES + FUND BALANCE	716.75	-26,344.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 11

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-13,326.35	132,565.17
		TOTAL ASSETS	-13,326.35	132,565.17
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	3,650.74	14,250.67
		TOTAL LIABILITIES	3,650.74	14,250.67
FUND BALANCE				
25	6302	REVENUES CONTROL	-8,370.14	-434,995.80
25	7602	EXPENDITURES CONTROL	21,696.49	302,430.63
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-3,650.74	-14,250.67
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	-1,032.82
		TOTAL FUND BALANCE	9,675.61	-146,815.84
		TOTAL LIABILITIES + FUND BALANCE	13,326.35	-132,565.17

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 11

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	BALANCE
ASSETS					
	31	6101	CASH IN BANK	45,639.00	83,432.52
			TOTAL ASSETS	45,639.00	83,432.52
FUND BALANCE					
	31	6302	REVENUES CONTROL	-45,639.00	-82,889.00
	31	7602	EXPENDITURES CONTROL	.00	18,280.00
	31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-18,823.52
			TOTAL FUND BALANCE	-45,639.00	-83,432.52
			TOTAL LIABILITIES + FUND BALANCE	-45,639.00	-83,432.52

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 11

			NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)			FOR PERIOD	BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	303,626.77
	TOTAL ASSETS		.00	303,626.77
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-752,789.00
32	7602	EXPENDITURES CONTROL	.00	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		.00	-303,626.77
	TOTAL LIABILITIES + FUND BALANCE		.00	-303,626.77

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 11

				NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND				FOR PERIOD	BALANCE
ASSETS					
	36	6101	CASH IN BANK	-31,729.00	404,693.29
			TOTAL ASSETS	-31,729.00	404,693.29
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	31,729.00	1,411,765.52
	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	31,729.00	-404,693.29
			TOTAL LIABILITIES + FUND BALANCE	31,729.00	-404,693.29

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-572,548.92
40	7602	EXPENDITURES CONTROL	.00	572,548.92
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 11

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	5,112.29	130,697.98
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			5,112.29	423,017.11
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	-150.00	900.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-105,011.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-92,673.00
TOTAL LIABILITIES			-150.00	-1,064,705.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-73,022.59	-739,375.62
51	7602	EXPENDITURES CONTROL	67,910.30	700,098.56
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)	150.00	-900.00
TOTAL FUND BALANCE			-4,962.29	641,687.89
TOTAL LIABILITIES + FUND BALANCE			-5,112.29	-423,017.11

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2024 11

			NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES			FOR PERIOD	BALANCE
ASSETS				
52	6101	CASH IN BANK	1,607.84	7,761.16
	TOTAL ASSETS		1,607.84	7,761.16
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,927.36	-75,183.88
52	7602	EXPENDITURES CONTROL	8,319.52	87,111.94
52	8739	RESTRICTED-NET ASSETS	.00	-19,689.22
	TOTAL FUND BALANCE		-1,607.84	-7,761.16
	TOTAL LIABILITIES + FUND BALANCE		-1,607.84	-7,761.16

** 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			
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			
46267	11/17/2023	PRINTED	005696 TOBY RICE	500.00			
46537	01/30/2024	PRINTED	000995 KSBA	4,236.02			
46538	01/30/2024	PRINTED	001110 LAKESHORE LEARNING	102.42			
46805	03/27/2024	PRINTED	005743 JULIAN J. JIMENEZ	53.25			
46941	04/23/2024	PRINTED	004866 HOMETOWN HEROES	100.00			
46947	04/25/2024	PRINTED	004866 HOMETOWN HEROES	125.00			
46955	04/26/2024	PRINTED	005760 KINGSTON RAGIO	10.00			
46957	04/26/2024	PRINTED	005596 WE ROCK THE SPECTRUM	312.50			
46995	05/07/2024	PRINTED	005766 SCHOOL HOUSE SYMPHONY	285.00			
47001	05/08/2024	PRINTED	001381 NORTHERN KY. ACADEMIC LEA	105.00			
47013	05/14/2024	PRINTED	005763 GREAT AMERICAN BALLPARK	80.00			
47025	05/16/2024	PRINTED	002788 ACT	1,110.00			
47039	05/16/2024	PRINTED	005775 COMPASS MUNICIPAL ADVISOR	3,000.00			
47071	05/16/2024	PRINTED	002384 R.J. ROBERTS, INC. DBA	24,081.80			
47080	05/16/2024	PRINTED	005052 TESTOUT	250.00			
47088	05/16/2024	PRINTED	004753 VENNEFRON SIGNS & SILK SC	2,340.00			
47090	05/17/2024	PRINTED	000694 FT. THOMAS FLORIST	70.00			
47093	05/21/2024	PRINTED	005285 BALLOONS-N-BEYOND	570.00			
47095	05/21/2024	PRINTED	005487 HONEY HILL FARM	876.25			
47100	05/22/2024	PRINTED	000814 HERFF JONES	137.02			
47101	05/22/2024	PRINTED	003549 KHSAA	50.00			
47102	05/22/2024	PRINTED	005440 WALTON VERONA HIGH SCHOOL	130.00			
47108	05/22/2024	PRINTED	005094 SKOOL AID LLC	3,100.00			
47110	05/28/2024	PRINTED	004843 AIM HIGH ENTERPRISE	1,500.00			
47111	05/28/2024	PRINTED	004100 AQUA CLEAR SERVICES, LLC	160.00			
47112	05/28/2024	PRINTED	005778 ASHLEY CALLAWAY	53.25			
47113	05/28/2024	PRINTED	004460 AT&T MOBILITY	433.18			
47115	05/28/2024	PRINTED	000350 CINCINNATI BELL	94.32			
47116	05/28/2024	PRINTED	004254 DUKE ENERGY	8,823.56			
47117	05/28/2024	PRINTED	000614 EGELSTON MAYNARD	3,607.27			
47118	05/28/2024	PRINTED	004786 JAMF SOFTWARE	3,492.00			
47119	05/28/2024	PRINTED	004295 JKM TRAINING, INC	465.00			
47120	05/28/2024	PRINTED	000958 JOHNSON ELEC. SUPPLY CO.	725.82			
47121	05/28/2024	PRINTED	001008 KASA	909.20			
47122	05/28/2024	PRINTED	002641 KROGER-CINCINNATI CUSTOME	239.65			
47123	05/28/2024	PRINTED	005663 MELODIES TO GROW ON	75.00			
47124	05/28/2024	PRINTED	003958 NCS PEARSON	322.00			
47125	05/28/2024	PRINTED	005232 NORTHERN KY UNIVERSITY	3,500.00			
47126	05/28/2024	PRINTED	004243 NO KY WATER DISTRICT	1,471.07			
47127	05/28/2024	PRINTED	004203 PITNEY BOWES INC	460.20			
47128	05/28/2024	PRINTED	004963 PROCARE THERAPY, INC	1,928.40			
47129	05/28/2024	PRINTED	004426 REPUBLIC SERVICES	939.65			
47131	05/28/2024	PRINTED	001923 THERESA FISSETTE	936.13			

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
47132	05/28/2024	PRINTED	005705 TRANE U.S. INC	251.94			
47134	05/29/2024	PRINTED	004029 A1 AMUSEMENT & PARTY RENT	450.00			
47135	05/29/2024	PRINTED	005013 ACCESS AUDIO, INC.	200.00			
47136	05/29/2024	PRINTED	005747 BAD OMELET	490.10			
47137	05/29/2024	PRINTED	005749 VLS	150.00			
47138	05/29/2024	PRINTED	005780 SCHOOLER PREP ACADEMY FOU	150.00			
47139	05/29/2024	PRINTED	004136 BRACKEN COUNTY BOARD OF E	50.00			
47140	05/29/2024	PRINTED	000493 DAYTON IND. CAFETERIA	220.00			
47141	05/29/2024	PRINTED	000614 EGELSTON MAYNARD	1,629.44			
47142	05/29/2024	PRINTED	003852 HANSMAN'S CORNER MARKET	83.93			
47143	05/29/2024	PRINTED	000814 HERFF JONES	21.86			
47144	05/29/2024	PRINTED	004019 HIGHLANDS HIGH SCHOOL	81.04			
47145	05/29/2024	PRINTED	004866 HOMETOWN HEROES	316.00			
47146	05/29/2024	PRINTED	005303 SCOTT HIGH SCHOOL	100.00			
47147	05/29/2024	PRINTED	005777 SUNSET SLUSH OF NORTHERN	665.00			
67 CHECKS CASH ACCOUNT TOTAL				77,519.55	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 05/31/2024

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 05/31/2024

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
1883	MACKLIEN, DAIJON A	01/30/2024	101709	927.13
1809	ROBINSON, AMBER	01/30/2024	101732	23.16
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
1215	HORAN, SHEILA	05/15/2024	101854	457.53
1304	LIVERS, JAMES	05/15/2024	101855	90.00
1803	SCHWEITZER, SHILOH	05/15/2024	101857	109.15
1215	HORAN, SHEILA	05/30/2024	101867	186.17
1304	LIVERS, JAMES	05/30/2024	101868	310.64
1667	TIEMEYER, DEREK S	05/30/2024	101869	379.61
1889	NICKELL, CHAD	05/30/2024	101872	444.00
1882	BERRINGER, ANNA M	05/30/2024	101873	281.89
1579	MOBARRY, TYLER G	05/30/2024	101874	554.99
1533	PREJEAN, JENNIFER	05/30/2024	101875	104.96
385	COLONIAL INS	05/30/2024	101876	39.19
1019	KEA	05/30/2024	101877	359.22
1092	KY STATE TREAS (DEF COMP)	05/30/2024	101878	1,275.00
1836	THE CITY OF DAYTON KY	05/30/2024	101879	16,801.93
2121	CAMPBELL COUNTY FISCAL COURT	05/30/2024	101880	7,039.50
2845	DELTA DENTAL	05/30/2024	101881	2,732.86
3483	JEFFERSON PILOT LIFE	05/30/2024	101882	263.36
3790	GRANGE INSURANCE	05/30/2024	101884	178.64
3928	AMERICAN FIDELITY	05/30/2024	101886	885.00
3961	CINCINNATI LIFE INSURANCE COMPANY	05/30/2024	101887	239.12
4003	CHILD SUPPORT ENFORCEMENT	05/30/2024	101888	270.00
4634	KY CHILD SUPPORT ENFORCEMENT	05/30/2024	101889	75.00
4937	DAYTON DAYCARE	05/30/2024	101890	2,555.12
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	05/30/2024	101891	105.00
5767	BRIGHTHOUSE FINANCIAL	05/30/2024	101892	240.00
1890	JIMENEZ, JULIAN J	05/30/2024	101893	1,384.12
1836	THE CITY OF DAYTON KY	05/30/2024	101894	40.42
2121	CAMPBELL COUNTY FISCAL COURT	05/30/2024	101895	16.98
TOTAL CHECKS			38	62,727.98