

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

MARCH, 2021

BANK

CHECKING BANK BALANCE	\$ 3,740,122.33
INVESTMENTS	\$ 50,000.00
BANK ERROR clearing errors	\$ -
LESS OUTSTANDING CHECKS AP	\$ (125,744.04)
LESS OUTSTANDING CHECKS PR	\$ (75,239.82)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (751.08)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (KTRS)	\$ (38,245.63)
LESS OUTSTANDING ACH (CERS)	\$ (41,876.70)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$ (3,222.40)
LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS-INC SUMMER)	\$ (17,047.78)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$ (9,390.63)
LESS OUTSTANDING ACH (KY DOR)	\$ (10,016.47)
TOTAL BANK	<u>\$ 3,468,587.78</u>

*Interest earning more on checking at this time

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,882,874.12
SPECIAL REVENUE FUND	\$ (9,328.76)
DISTRICT ACTIVITY FUND	\$ 56,409.20
CAPITAL OUTLAY FUND	\$ 72,225.47
BUILDING FUND	\$ (51,611.29)
CONSTRUCTION FUND	\$ 9,806.91
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 499,445.56
DAYCARE FUND	\$ 8,766.57
TOTAL BOOKS	<u>\$ 3,468,587.78</u>
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 3,785,243.32
RECEIPTS (less bank charge refunds)	\$ 782,497.72
PLUS CHECK VOIDED FROM PRIOR MO	\$ -
EXPENSES: ACC PAYABLE	\$ (371,749.61)
PAYROLL (includes new raises/backpay)	\$ (727,403.65)
ENDING BALANCE	<u>\$ 3,468,587.78</u>

Balance in separate PayPal Account	\$ 9.90
---	----------------

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.

Tatiana Gosney

Finance Officer

4-2-2021

Date

04/01/2021 15:36
9147gsmi

DAYTON INDEPENDENT SCHOOLS
OUTSTANDING CHECK REGISTER
CHECK DATE FROM: 07/01/2020 TO: 03/31/2021

P 1
prchkhis

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 03/31/2021

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1836	THE CITY OF DAYTON KY	01/29/2021	100023	10,201.86
2121	CAMPBELL COUNTY FISCAL COURT	01/29/2021	100024	5,356.08
1836	THE CITY OF DAYTON KY	01/29/2021	100037	10.00
2121	CAMPBELL COUNTY FISCAL COURT	01/29/2021	100038	5.25
1836	THE CITY OF DAYTON KY	02/26/2021	100057	10,378.02
2121	CAMPBELL COUNTY FISCAL COURT	02/26/2021	100058	5,448.63
1836	THE CITY OF DAYTON KY	02/26/2021	100070	15.15
2121	CAMPBELL COUNTY FISCAL COURT	02/26/2021	100071	7.95
1478	STANFIELD, ALVENA	03/15/2021	100076	81.74
1688	HOLMES, EDMUND R JR	03/15/2021	100081	491.14
1729	AKERS, KATIE L	03/30/2021	100102	378.26
1215	HORAN, SHEILA	03/30/2021	100103	90.25
1478	STANFIELD, ALVENA	03/30/2021	100104	40.86
1136	WINDELER, ANGELA	03/30/2021	100105	90.25
1692	SALTER, RICHARD K	03/30/2021	100106	570.32
1727	COOPER, JESSICA L	03/30/2021	100107	129.18
1730	GONZALEZ, DIEGO M	03/30/2021	100108	45.31
1731	GONZALEZ, VICENTE M	03/30/2021	100109	45.31
1725	KINMON, KATIE N	03/30/2021	100110	129.18
1726	TURNER, KAELYN M	03/30/2021	100111	138.09
385	COLONIAL INS	03/30/2021	100112	134.41
1092	KY STATE TREAS (DEF COMP)	03/30/2021	100113	815.00
1670	METLIFE INVESTORS	03/30/2021	100114	200.00
1836	THE CITY OF DAYTON KY	03/30/2021	100115	12,826.05
2121	CAMPBELL COUNTY FISCAL COURT	03/30/2021	100116	6,639.39
2845	DELTA DENTAL	03/30/2021	100117	2,552.14
2960	METROPOLITAN LIFE INSURANCE CO	03/30/2021	100118	140.00
3483	JEFFERSON PILOT LIFE	03/30/2021	100119	289.80
3743	AMERICAN FIDELITY ASSURANCE CO.	03/30/2021	100120	14,577.86
3790	GRANGE INSURANCE	03/30/2021	100121	223.98
3804	VSP VISION	03/30/2021	100122	870.72
3928	AMERICAN FIDELITY	03/30/2021	100123	655.00
3961	CINCINNATI LIFE INSURANCE COMPANY	03/30/2021	100124	205.64
4937	DAYTON DAYCARE	03/30/2021	100125	1,352.00
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	03/30/2021	100126	105.00
TOTAL CHECKS			35	75,239.82

MARCH 31, 2021**OUTSTANDING AP CHECKS**

CHECK NUMBER	CHECK DATE	VENDOR NAME	AMOUNT
37947	09/15/2020	CBTS TECHNOLOGY SOLUTIONS, LLC	50.00
38463	02/11/2021	KY STATE TREASURER	3,230.50
38505	02/26/2021	BOOKSOURCE	362.34
38544	03/05/2021	SAVVAS LEARNING COMPANY LLC	2,037.60
38590	03/22/2021	BSN SPORTS	194.97
38591	03/22/2021	CAMPBELL CO. SCHOOLS	1,332.93
38603	03/22/2021	JOHN HALL	85.00
38627	03/29/2021	ALLIED SUPPLY CO INC	3,324.31
38628	03/29/2021	ATTAINMENT CO.	93.00
38630	03/29/2021	GYM CLOSET	1,213.12
38631	03/29/2021	THE HUNTINGTON NATIONAL BANK	18,278.32
38632	03/29/2021	INSTITUTE FOR MULTI-SENSORY EDUCATION	174.38
38634	03/29/2021	DEBRA-KUEMPEL	992.39
38635	03/29/2021	NASSP	358.75
38636	03/29/2021	NEWFORMS INC	135.00
38637	03/29/2021	NO KY CHAMBER OF COMMERCE	200.00
38638	03/29/2021	PRESENTATION SOLUTIONS, INC.	259.79
38639	03/29/2021	PROCARE THERAPY, INC	1,312.50
38640	03/29/2021	REPUBLIC SERVICES	383.84
38641	03/29/2021	SCHOOL SPECIALTY	983.18
38642	03/29/2021	STAPLES ADVANTAGE	2,611.98
38643	03/29/2021	THE BANK OF NEW YORK MELLON TRUST COMPANY	88,015.09
38644	03/29/2021	WILLIS MUSIC	115.05
			125,744.04

04/02/2021 10:37 DAYTON INDEPENDENT SCHOOLS
9147tgos BALANCE SHEET FOR 2021 9

P 1
glbalsht

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101	-197,230.72	2,832,874.12
10	6101I	.00	50,000.00
	TOTAL ASSETS	-197,230.72	2,882,874.12
LIABILITIES			
10	7603	-28,731.19	39,710.36
	TOTAL LIABILITIES	-28,731.19	39,710.36
FUND BALANCE			
10	6302	-468,755.51	-7,515,856.73
10	7602	665,986.23	4,632,982.61
10	8753	28,731.19	-39,710.36
	TOTAL FUND BALANCE	225,961.91	-2,922,584.48
	TOTAL LIABILITIES + FUND BALANCE	197,230.72	-2,882,874.12

04/02/2021 10:37 | DAYTON INDEPENDENT SCHOOLS
9147tgos | BALANCE SHEET FOR 2021 9

| P 2
| 91balsht

FUND : 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101 CASH IN BANK	-28,927.11	-9,328.76
	TOTAL ASSETS	-28,927.11	-9,328.76
LIABILITIES			
20	7603 PURCHASE OBLIGATIONS	137,929.65	157,072.49
	TOTAL LIABILITIES	137,929.65	157,072.49
FUND BALANCE			
20	6302 REVENUES CONTROL	-135,512.98	-1,993,437.46
20	7602 EXPENDITURES CONTROL	164,440.09	2,002,766.22
20	8753 ASSIGNED-PUR OBLG CURR (1-12)	-137,929.65	-157,072.49
	TOTAL FUND BALANCE	-109,002.54	-147,743.73
	TOTAL LIABILITIES + FUND BALANCE	28,927.11	9,328.76

FUND: 21 DIST ACTIVITY (SPEC REV ANN)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
21	6101 CASH IN BANK	-1,067.70	56,409.20
	TOTAL ASSETS	-1,067.70	56,409.20
LIABILITIES			
21	7603 PURCHASE OBLIGATIONS	178.49	1,106.22
	TOTAL LIABILITIES	178.49	1,106.22
FUND BALANCE			
21	6302 REVENUES CONTROL	-55.00	-24,932.40
21	7602 EXPENDITURES CONTROL	1,122.70	12,965.88
21	8737 RESTRICTED - OTHER	.00	-44,442.68
21	8753 ASSIGNED-PUR OBLG CURR (1-12)	-178.49	-1,106.22
	TOTAL FUND BALANCE	889.21	-57,515.42
	TOTAL LIABILITIES + FUND BALANCE	1,067.70	-56,409.20

04/02/2021 10:37 | DAYTON INDEPENDENT SCHOOLS
 9147tgos | BALANCE SHEET FOR 2021 9

| P 4
 | g1balsht

FUND: 25 SCHOOL ACTIVITY FDS

NET CHANGE
 FOR PERIOD

ACCOUNT
 BALANCE

ASSETS	25	6101	CASH IN BANK	.00	154,060.96
		TOTAL ASSETS		.00	154,060.96
FUND BALANCE	25	8737	RESTRICTED - OTHER	.00	-154,060.96
		TOTAL FUND BALANCE		.00	-154,060.96
		TOTAL LIABILITIES + FUND BALANCE		.00	-154,060.96

04/02/2021 10:37 | DAYTON INDEPENDENT SCHOOLS
 9147eggs | BALANCE SHEET FOR 2021 9

IP
 gibalsh 5

FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
31	6101	.00	72,225.47
TOTAL ASSETS		.00	72,225.47
FUND BALANCE			
31	6302	.00	-40,258.00
31	8738	.00	-31,967.47
TOTAL FUND BALANCE		.00	-72,225.47
TOTAL LIABILITIES + FUND BALANCE		.00	-72,225.47

04/02/2021 10:37
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 9

IP
gibalsht 6



FUND: 320 BUILDING FUND (5 CENT LEVY)

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS

32 6101 CASH IN BANK

-106,293.41 -51,611.29

TOTAL ASSETS

-106,293.41 -51,611.29

FUND BALANCE

32 6302 REVENUES CONTROL
32 7602 EXPENDITURES CONTROL

106,293.41 -243,575.00
295,186.29

TOTAL FUND BALANCE

106,293.41 51,611.29

TOTAL LIABILITIES + FUND BALANCE

106,293.41 51,611.29

04/02/2021 10:37
9147tgos

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 9



FUND: 360 CONSTRUCTION FUND

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS	36	6101	CASH IN BANK	.00	9,806.91
		TOTAL ASSETS		.00	9,806.91
FUND BALANCE	36	7602	EXPENDITURES CONTROL	.00	7,645.00
	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-17,451.91
		TOTAL FUND BALANCE		.00	-9,806.91
		TOTAL LIABILITIES + FUND BALANCE		.00	-9,806.91

04/02/2021 10:37 | DAYTON INDEPENDENT SCHOOLS
 9147tgos | BALANCE SHEET FOR 2021 9

| P 8
 | g1balsh

FUND: 400 DEBT SERVICE FUND

NET CHANGE
 FOR PERIOD

ACCOUNT
 BALANCE

FUND BALANCE			
40	6302	REVENUES CONTROL	-106,293.41
40	7602	EXPENDITURES CONTROL	106,293.41
		TOTAL FUND BALANCE	.00
		TOTAL LIABILITIES + FUND BALANCE	.00

04/02/2021 10:37 | DAYTON INDEPENDENT SCHOOLS
 9147eg0s | BALANCE SHEET FOR 2021 9

| P
 | gibalsh
 9

FUND: 51 FOOD SERVICE FUND

NET CHANGE
 FOR PERIOD

ACCOUNT
 BALANCE

ASSETS

51	6101	CASH IN BANK	18,172.67	499,445.56
51	6171	INVENTORIES FOR CONSUMPTION	.00	1,504.14
51	6400O	DEFERRED OUTFL -OPEB LIAB	.00	27,669.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	49,184.00

TOTAL ASSETS

18,172.67	577,802.70
-----------	------------

LIABILITIES

51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-145,441.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-175,584.00
51	7603	PURCHASE OBLIGATIONS	-2,000.00	40,000.00
51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-42,128.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-6,943.00

TOTAL LIABILITIES

-2,000.00	-330,096.00
-----------	-------------

FUND BALANCE

51	6302	REVENUES CONTROL	-123,240.84	-1,025,671.16
51	7602	EXPENDITURES CONTROL	105,068.17	661,320.50
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	159,900.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	133,343.00
51	8739	RESTRICTED-NET POSITION	.00	-135,094.90
51	8739I	RESTR NET POSITION-INVENTO	.00	-1,504.14
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	2,000.00	-40,000.00

TOTAL FUND BALANCE

-16,172.67	-247,706.70
------------	-------------

TOTAL LIABILITIES + FUND BALANCE

-18,172.67	-577,802.70
------------	-------------

FUND: 52 DAY CARE SERVICES

NET CHANGE
FOR PERIOD

ACCOUNT
BALANCE

ASSETS

52

6101

CASH IN BANK

-1,309.27

8,766.57

TOTAL ASSETS

-1,309.27

8,766.57

FUND BALANCE

52

6302

REVENUES CONTROL

-6,800.00

-45,197.90

52

7602

EXPENDITURES CONTROL

8,109.27

39,501.64

52

8739

RESTRICTED-NET ASSETS

.00

-3,070.31

TOTAL FUND BALANCE

1,309.27

-8,766.57

TOTAL LIABILITIES + FUND BALANCE

1,309.27

-8,766.57

** END OF REPORT - Generated by trish gosney **