

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
DECEMBER, 2021**

BANK

CHECKING BANK BALANCE	\$ 4,511,857.30
INVESTMENTS *	\$ -
BANK ERROR clearing errors (ck#100539)	\$ (10.00)
LESS OUTSTANDING CHECKS AP	\$ (235,997.32)
LESS OUTSTANDING CHECKS PR	\$ (69,704.95)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (682.40)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (KTRS)	\$ (43,251.25)
LESS OUTSTANDING ACH (CERS)	\$ (39,627.59)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$ -
LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS-INC SUMMER)	\$ -
LESS OUTSTANDING ACH (KY TAX)	\$ (11,583.28)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$ -
TOTAL BANK	\$ 4,111,000.51

*Interest earning more on checking at this time
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,940,650.30
SPECIAL REVENUE FUND	\$ 86,689.79
DISTRICT ACTIVITY FUND	\$ 55,151.93
SCHOOL ACTIVITY FUND	\$ 150,721.27
CAPITAL OUTLAY FUND	\$ 105,687.47
BUILDING FUND	\$ 462,737.96
CONSTRUCTION FUND	\$ (26,100.32)
DEBT SERVICE FUND	\$ (107,600.42)
FOOD SERVICE FUND	\$ 439,770.34
DAYCARE FUND	\$ 3,292.19
TOTAL BOOKS	\$ 4,111,000.51
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 2,517,258.36
RECEIPTS	\$ 2,820,081.31
PLUS CK VOIDED FROM PRIOR MO (returned deposit)	\$ (268.00)
EXPENSES: ACC PAYABLE	\$ (486,865.32)
PAYROLL	\$ (725,205.84)
ACH-ARBITER PAY	\$ (14,000.00)
ENDING BALANCE	\$ 4,111,000.51

Balance in separate PayPal Account (fundraisers)	\$ 10.63
---	----------

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.

Cynthia Hughey

Finance Officer

1/21/2022

Date

01/21/2022 07:43
9147ahug

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 6

P 1
glbalsht

FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	1,580,804.57	3,100,407.85	
10	6131	RECEIVABLE FROM SPECIAL REV FN	-4,728.37	.00	
TOTAL ASSETS			1,576,076.20	3,100,407.85	
LIABILITIES					
10	7461	ACCR SALARIES & BENEFIT PBLE	-33,873.84	-33,873.84	
10	7474	KTRS WITHHELD PAYABLE	-86,256.12	-86,256.12	
10	7475	CERS WITHHELD PAYABLE	-39,627.59	-39,627.59	
10	7603	PURCHASE OBLIGATIONS	-16,811.54	74,020.74	
TOTAL LIABILITIES			-176,569.09	-85,736.81	
FUND BALANCE					
10	6302	REVENUES CONTROL	-2,042,133.00	-6,292,565.35	
10	7602	EXPENDITURES CONTROL	625,814.35	3,351,915.05	
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	16,811.54	-74,020.74	
TOTAL FUND BALANCE			-1,399,507.11	-3,014,671.04	
TOTAL LIABILITIES + FUND BALANCE			-1,576,076.20	-3,100,407.85	

01/21/2022 07:43
9147ahug

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 6

P 2
glbalsht

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-12,616.58	86,689.79
	20	6130	INTERFUND RECEIVABLES	4,728.37	.00
		TOTAL ASSETS		-7,888.21	86,689.79
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-17,801.47	26,541.68
		TOTAL LIABILITIES		-17,801.47	26,541.68
FUND BALANCE					
	20	6302	REVENUES CONTROL	-252,150.27	-1,903,119.68
	20	7602	EXPENDITURES CONTROL	260,038.48	1,816,429.89
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	17,801.47	-26,541.68
		TOTAL FUND BALANCE		25,689.68	-113,231.47
		TOTAL LIABILITIES + FUND BALANCE		7,888.21	-86,689.79

01/21/2022 07:43
 9147ahug

 | DAYTON INDEPENDENT SCHOOLS
 | BALANCE SHEET FOR 2022 6

 | P 3
 | glbalsht

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-2,966.56	55,151.93
			TOTAL ASSETS	-2,966.56	55,151.93
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-975.00	300.00
			TOTAL LIABILITIES	-975.00	300.00
FUND BALANCE					
	21	6302	REVENUES CONTROL	2,000.00	-62,567.10
	21	7602	EXPENDITURES CONTROL	966.56	7,415.17
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	975.00	-300.00
			TOTAL FUND BALANCE	3,941.56	-55,451.93
			TOTAL LIABILITIES + FUND BALANCE	2,966.56	-55,151.93

01/21/2022 07:43
9147ahug

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 6

P 4
glbalsht

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-6,589.19	150,721.27
			TOTAL ASSETS	-6,589.19	150,721.27
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	-5,952.71	14,159.03
			TOTAL LIABILITIES	-5,952.71	14,159.03
FUND BALANCE					
	25	6302	REVENUES CONTROL	-28,263.99	-283,958.16
	25	7602	EXPENDITURES CONTROL	34,853.18	133,236.89
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	5,952.71	-14,159.03
			TOTAL FUND BALANCE	12,541.90	-164,880.30
			TOTAL LIABILITIES + FUND BALANCE	6,589.19	-150,721.27

01/21/2022 07:43
 9147ahug

DAYTON INDEPENDENT SCHOOLS
 BALANCE SHEET FOR 2022 6

P 5
 glbalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	105,687.47
		TOTAL ASSETS		
			.00	105,687.47
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-42,397.00
	31	8734 RESTRICTED-SFCCESCROW-PRIOR	.00	-31,967.47
	31	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-31,323.00
		TOTAL FUND BALANCE		
			.00	-105,687.47
		TOTAL LIABILITIES + FUND BALANCE		
			.00	-105,687.47
			=====	=====

01/21/2022 07:43
 9147ahug

 | DAYTON INDEPENDENT SCHOOLS
 | BALANCE SHEET FOR 2022 6

 | P 6
 | glbalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	385,562.00	462,737.96
		TOTAL ASSETS	385,562.00	462,737.96
FUND BALANCE				
	32	6302 REVENUES CONTROL	-385,562.00	-515,740.00
	32	7602 EXPENDITURES CONTROL	.00	62,624.00
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-9,621.96
		TOTAL FUND BALANCE	-385,562.00	-462,737.96
		TOTAL LIABILITIES + FUND BALANCE	<u>-385,562.00</u>	<u>-462,737.96</u>

01/21/2022 07:43
9147ahug

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 6

P 7
glbalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-16,059.76	-26,100.32
	TOTAL ASSETS		-16,059.76	-26,100.32
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-109,595.11
36	7602	EXPENDITURES CONTROL	16,059.76	191,680.03
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-55,984.60
	TOTAL FUND BALANCE		16,059.76	26,100.32
TOTAL LIABILITIES + FUND BALANCE			16,059.76	26,100.32

01/21/2022 07:43
9147ahug

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 6

P 8
glbalsht

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-107,600.42	-107,600.42
			TOTAL ASSETS	-107,600.42	-107,600.42
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-91,655.26
	40	7602	EXPENDITURES CONTROL	107,600.42	199,255.68
			TOTAL FUND BALANCE	107,600.42	107,600.42
			TOTAL LIABILITIES + FUND BALANCE	107,600.42	107,600.42

01/21/2022 07:43
9147ahug

DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 6

P 9
glbalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-65,214.30	439,770.34
51	6171	INVENTORIES FOR CONSUMPTION	.00	2,177.13
51	64000	DEFERRED OUTFL -OPEB LIAB	.00	45,444.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	37,798.00
TOTAL ASSETS			-65,214.30	525,189.47
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-142,706.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-178,096.00
51	7603	PURCHASE OBLIGATIONS	.00	38,500.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-49,184.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-3,263.00
TOTAL LIABILITIES			.00	-334,749.00
FUND BALANCE				
51	6302	REVENUES CONTROL	6,142.47	-806,072.79
51	7602	EXPENDITURES CONTROL	59,071.83	366,302.45
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	146,446.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	143,561.00
51	8739I	RESTR NET POSITION-INVENTO	.00	-2,177.13
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-38,500.00
51	8770	UNASSIGNED FUND BALANCE	.00	-1,345.98
TOTAL FUND BALANCE			65,214.30	-191,786.45
TOTAL LIABILITIES + FUND BALANCE			65,214.30	-526,535.45

01/21/2022 07:43
 9147ahug

 | DAYTON INDEPENDENT SCHOOLS
 | BALANCE SHEET FOR 2022 6

 | P 10
 | glbalsht

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,820.06	3,292.19
	TOTAL ASSETS		-1,820.06	3,292.19
FUND BALANCE				
52	6302	REVENUES CONTROL	-5,159.92	-36,930.09
52	7602	EXPENDITURES CONTROL	6,979.98	33,637.90
	TOTAL FUND BALANCE		1,820.06	-3,292.19
TOTAL LIABILITIES + FUND BALANCE			1,820.06	-3,292.19

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

01/21/2022 07:44
9147ahug

DAYTON INDEPENDENT SCHOOLS
OUTSTANDING CHECK REGISTER
CHECK DATE FROM: 01/31/2021 TO: 12/31/2021

P 1
prchkhis

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 12/31/2021

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1669	WEST, CHELSEY R	08/30/2021	100360	459.89
1669	WEST, CHELSEY R	10/29/2021	100426	459.89
1836	THE CITY OF DAYTON KY	10/29/2021	100433	11,595.21
2121	CAMPBELL COUNTY FISCAL COURT	10/29/2021	100434	2,526.68
1836	THE CITY OF DAYTON KY	11/30/2021	100478	11,834.03
2121	CAMPBELL COUNTY FISCAL COURT	11/30/2021	100479	2,296.42
1754	MASMINSTER, ABIGAIL P	12/15/2021	100495	26.78
1092	KY STATE TREAS (DEF COMP)	12/15/2021	100499	915.00
918	HALL, LAURA	12/21/2021	100506	134.60
395	HUFF, DIANE G	12/21/2021	100511	134.60
1136	WINDELER, ANGELA	12/29/2021	100513	421.77
385	COLONIAL INS	12/29/2021	100514	134.41
1092	KY STATE TREAS (DEF COMP)	12/29/2021	100515	715.00
1670	METLIFE INVESTORS	12/29/2021	100516	200.00
1836	THE CITY OF DAYTON KY	12/29/2021	100517	12,488.19
2121	CAMPBELL COUNTY FISCAL COURT	12/29/2021	100518	1,875.03
2845	DELTA DENTAL	12/29/2021	100519	2,492.88
2960	METROPOLITAN LIFE INSURANCE CO	12/29/2021	100520	140.00
3401	KENTUCKY STATE TREASURER	12/29/2021	100521	110.07
3483	JEFFERSON PILOT LIFE	12/29/2021	100522	349.32
3743	AMERICAN FIDELITY ASSURANCE CO.	12/29/2021	100523	15,870.50
3790	GRANGE INSURANCE	12/29/2021	100524	223.98
3804	VSP VISION	12/29/2021	100525	856.36
3928	AMERICAN FIDELITY	12/29/2021	100526	789.00
3961	CINCINNATI LIFE INSURANCE COMPANY	12/29/2021	100527	205.64
4937	DAYTON DAYCARE	12/29/2021	100528	184.96
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	12/29/2021	100529	105.00
1836	THE CITY OF DAYTON KY	12/29/2021	100530	169.59
1776	BAKER, MICHELLE S	12/29/2021	100532	67.30
1793	BERTUCCI, JOSEPH	12/29/2021	100533	67.30
1769	BORCHERS, EMILY	12/29/2021	100534	67.30
1778	BROWN, AMELIA	12/29/2021	100535	67.30
1783	CHISM, KRISTINA	12/29/2021	100536	67.30
1767	COSTELLO, KAREN	12/29/2021	100537	67.30
1784	DUNLEVY, SHAUNA	12/29/2021	100540	67.30
1787	FAUST, JESSICA	12/29/2021	100541	67.30
1765	GOODENOUGH, JENNIFER	12/29/2021	100542	67.30
1788	HADDAD, KRISTEN	12/29/2021	100543	66.80
1780	JOHNSON, GREG	12/29/2021	100545	67.30
1786	LANE, LINDA	12/29/2021	100546	66.80
1789	LEIS, EDDIE	12/29/2021	100547	67.30
1772	NIXON, BECKY	12/29/2021	100548	67.30
1800	NOVAK, DANIELE	12/29/2021	100549	67.30
1799	OUTLAND, BETHANY	12/29/2021	100550	67.30
1798	PARR, COLLEEN	12/29/2021	100551	67.30
1779	PERKINS, ANGELA	12/29/2021	100552	67.30

01/21/2022 07:44
9147ahug

DAYTON INDEPENDENT SCHOOLS
OUTSTANDING CHECK REGISTER
CHECK DATE FROM: 01/31/2021 TO: 12/31/2021

P 2
prchkhis

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 12/31/2021

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1794	RAZOR, AMY	12/29/2021	100554	67.30
1768	SAVICKI, KELLY	12/29/2021	100555	67.30
1775	SIZEMORE, CHRISTINA	12/29/2021	100556	67.30
1770	SNOWBALL, KIMBERLY	12/29/2021	100557	67.30
1774	STACY, MELODY	12/29/2021	100558	67.30
1781	TURNER, STEPHANIE	12/29/2021	100559	67.30
1766	WADDEY, MERISSA	12/29/2021	100560	67.30
1797	WEBB, KIMBERLY	12/29/2021	100561	67.30
1771	WHEELER, CARRIE	12/29/2021	100563	67.30
1795	ZACHARY, SAMANTHA	12/29/2021	100565	67.30
1836	THE CITY OF DAYTON KY	12/29/2021	100566	70.00
2121	CAMPBELL COUNTY FISCAL COURT	12/29/2021	100567	36.75
TOTAL CHECKS			58	69,704.95

01/21/2022 07:58
9147ahug

DAYTON INDEPENDENT SCHOOLS
AP CHECK RECONCILIATION REGISTER

P 1
apchkrcn

FOR CASH ACCOUNT: 10 6101

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
39294	09/10/2021	PRINTED	001642 SCHOLASTIC INC.	425.42			
39342	09/20/2021	PRINTED	005278 MY DOOR SIGN	104.36			
39375	09/24/2021	PRINTED	005289 GIFTED GREETINGS	90.00			
39431	09/30/2021	PRINTED	005189 LYDIA MARKSBERRY	6.51			
39475	10/11/2021	PRINTED	002917 REALLY GOOD STUFF	94.94			
39521	10/19/2021	PRINTED	004058 FOERTMEYER & SONS GREENHO	1,824.75			
39709	11/23/2021	PRINTED	003852 HANSMAN'S CORNER MARKET	100.00			
39716	12/02/2021	PRINTED	005099 NKFC	280.00			
39719	12/06/2021	PRINTED	004843 AIM HIGH ENTERPRISE	1,650.00			
39764	12/09/2021	PRINTED	000192 BOBBY CRITTENDON	120.00			
39765	12/09/2021	PRINTED	005385 Covington Catholic High S	220.00			
39767	12/09/2021	PRINTED	000936 JIM MCLAREN	125.00			
39770	12/09/2021	PRINTED	005327 RAYLA WOODYARD	190.00			
39780	12/13/2021	PRINTED	005031 CHRIS WRIGHT	234.00			
39787	12/13/2021	PRINTED	005389 INTERALLIANCE OF GREATER	1,050.00			
39816	12/15/2021	PRINTED	004866 HOMETOWN HEROES	255.00			
39817	12/15/2021	PRINTED	004866 HOMETOWN HEROES	100.00			
39820	12/15/2021	PRINTED	001167 LUDLOW INDEPENDENT SCHOOL	140.00			
39832	12/17/2021	PRINTED	004469 DRUG FREE CLUBS OF AMERIC	4,270.00			
39843	12/17/2021	PRINTED	001095 KY STATE TREASURER	63,943.90			
39849	12/17/2021	PRINTED	004556 SCHOOL SPECIALTY, LLC	1,084.30			
39864	12/28/2021	PRINTED	003953 ALLIED SUPPLY CO INC	18.04			
39865	12/28/2021	PRINTED	004460 AT&T MOBILITY	353.18			
39866	12/28/2021	PRINTED	004658 BSN SPORTS	2,065.99			
39867	12/28/2021	PRINTED	004960 CHEF PAMELA S. TRAMBLE-JO	110.65			
39869	12/28/2021	PRINTED	000592 EDGEWOOD ELECTRIC, INC.	495.00			
39870	12/28/2021	PRINTED	004899 ERLANGER HARDWARE CONSULT	695.15			
39871	12/28/2021	PRINTED	000668 FIRST BAPTIST CHURCH	750.00			
39872	12/28/2021	PRINTED	005300 JUDITH LEE REYNOLDS	720.00			
39874	12/28/2021	PRINTED	005400 LAUREN ADAMS	92.40			
39875	12/28/2021	PRINTED	004081 LYKINS OIL COMPANY	484.81			
39876	12/28/2021	PRINTED	001365 NKCES	26,000.00			
39877	12/28/2021	PRINTED	004539 OTIS ELEVATOR CO	28.28			
39878	12/28/2021	PRINTED	004963 PROCARE THERAPY, INC	2,742.38			
39879	12/28/2021	PRINTED	005083 REH&A ARCHITECTS	15,493.20			
39881	12/28/2021	PRINTED	004735 STAPLES ADVANTAGE	500.99			
39883	12/28/2021	PRINTED	003713 TYLER TECHNOLOGIES	1,476.38			
39884	12/28/2021	PRINTED	004493 ULINE	62.27			
39885	12/28/2021	PRINTED	005118 US BANK TRUST ST. PAUL	107,600.42			
39 CHECKS CASH ACCOUNT TOTAL				235,997.32	.00		

01/21/2022 07:58
 9147ahug

DAYTON INDEPENDENT SCHOOLS
 AP CHECK RECONCILIATION REGISTER

P 2
 apchkrcn

		UNCLEARED	CLEARED
39 CHECKS	FINAL TOTAL	235,997.32	.00

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