

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JANUARY, 2022

BANK

CHECKING BANK BALANCE	\$	4,135,059.80
INVESTMENTS *	\$	-
LESS OUTSTANDING CHECKS AP	\$	(36,402.69)
LESS OUTSTANDING CHECKS PR	\$	(42,740.09)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(669.80)
LESS OUTSTANDING ACH (IND TAX)	\$	(227.32)
LESS OUTSTANDING ACH (KTRS)	\$	(42,537.12)
LESS OUTSTANDING ACH (CERS)	\$	(34,837.04)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$	(2,953.51)
LESS OUTSTANDING ACH (HEALTH/LIFE/FLEX INS-INC SUMMER)	\$	(18,908.92)
LESS OUTSTANDING ACH (KY TAX)	\$	(19,915.37)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$	(12,413.11)
TOTAL BANK	\$	3,923,454.83

*Interest earning more on checking at this time

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$	3,031,342.03
SPECIAL REVENUE FUND	\$	32,145.12
DISTRICT ACTIVITY FUND	\$	55,151.93
SCHOOL ACTIVITY FUND	\$	154,938.05
CAPITAL OUTLAY FUND	\$	105,687.47
BUILDING FUND	\$	462,737.96
CONSTRUCTION FUND	\$	(185,864.11)
DEBT SERVICE FUND	\$	(107,600.42)
FOOD SERVICE FUND	\$	374,013.28
DAYCARE FUND	\$	903.52
TOTAL BOOKS	\$	3,923,454.83
DIFFERENCE IN BANK AND BOOKS	\$	-

MUNIS RECONCILIATION

BEGINNING BALANCE	\$	4,111,000.51
RECEIPTS	\$	852,598.63
PLUS CK VOIDED FROM PRIOR MO (returned deposit)		
EXPENSES: ACC PAYABLE	\$	(401,145.69)
PAYROLL	\$	(635,502.08)
ACH- ARBITER PAY	\$	(3,000.00)
ACH-SAMS. FUEL	\$	(496.54)
ENDING BALANCE	\$	3,923,454.83
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.

Amelia Haggerty

Finance Officer

2/17/22

Date

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 7

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	90,737.00	3,031,342.03
		TOTAL ASSETS	90,737.00	3,031,342.03
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PBLE	-90.54	.00
10	7603	PURCHASE OBLIGATIONS	-1,575.63	72,445.11
		TOTAL LIABILITIES	-1,666.17	72,445.11
FUND BALANCE				
10	6302	REVENUES CONTROL	-577,726.54	-6,870,291.89
10	7602	EXPENDITURES CONTROL	487,080.08	3,838,949.86
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,575.63	-72,445.11
		TOTAL FUND BALANCE	-89,070.83	-3,103,787.14
		TOTAL LIABILITIES + FUND BALANCE	-90,737.00	-3,031,342.03

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 7

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-54,544.67	32,145.12
		TOTAL ASSETS	-54,544.67	32,145.12
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-9,304.26	17,237.42
		TOTAL LIABILITIES	-9,304.26	17,237.42
FUND BALANCE				
20	6302	REVENUES CONTROL	-217,084.58	-2,120,204.26
20	7602	EXPENDITURES CONTROL	271,629.25	2,088,059.14
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	9,304.26	-17,237.42
		TOTAL FUND BALANCE	63,848.93	-49,382.54
		TOTAL LIABILITIES + FUND BALANCE	54,544.67	-32,145.12

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 7

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FUND: 21	DIST	ACTIVITY (SPEC	REV	ANN)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS						
	21	6101		CASH IN BANK	.00	55,151.93
		TOTAL ASSETS			.00	55,151.93
LIABILITIES						
	21	7603		PURCHASE OBLIGATIONS	.00	300.00
		TOTAL LIABILITIES			.00	300.00
FUND BALANCE						
	21	6302		REVENUES CONTROL	.00	-62,567.10
	21	7602		EXPENDITURES CONTROL	.00	7,415.17
	21	8753		ASSIGNED-PUR OBLG CURR (1-12)	.00	-300.00
		TOTAL FUND BALANCE			.00	-55,451.93
		TOTAL LIABILITIES + FUND BALANCE			.00	-55,151.93

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 7

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FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	4,216.78	154,938.05
		TOTAL ASSETS	4,216.78	154,938.05
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	-1,439.12	12,719.91
		TOTAL LIABILITIES	-1,439.12	12,719.91
FUND BALANCE				
25	6302	REVENUES CONTROL	-15,643.44	-299,601.60
25	7602	EXPENDITURES CONTROL	11,426.66	144,663.55
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,439.12	-12,719.91
		TOTAL FUND BALANCE	-2,777.66	-167,657.96
		TOTAL LIABILITIES + FUND BALANCE	-4,216.78	-154,938.05

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 7

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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	

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 7

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FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	462,737.96
			TOTAL ASSETS	.00	462,737.96
FUND BALANCE					
	32	6302	REVENUES CONTROL	.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	.00	-462,737.96
			TOTAL LIABILITIES + FUND BALANCE	.00	-462,737.96

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 7

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-159,763.79	-185,864.11	
	TOTAL ASSETS		-159,763.79	-185,864.11	
FUND BALANCE					
36	6302	REVENUES CONTROL	.00	-109,595.11	
36	7602	EXPENDITURES CONTROL	159,763.79	351,443.82	
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-55,984.60	
	TOTAL FUND BALANCE		159,763.79	185,864.11	
TOTAL LIABILITIES + FUND BALANCE			159,763.79	185,864.11	

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 7

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

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 7

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-65,757.06	374,013.28
51	6171	INVENTORIES FOR CONSUMPTION	.00	2,177.13
51	6400O	DEFERRED OUTFL -OPEB LIAB	.00	45,444.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	37,798.00
TOTAL ASSETS			-65,757.06	459,432.41
LIABILITIES				
51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-142,706.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-178,096.00
51	7603	PURCHASE OBLIGATIONS	-38,500.00	.00
51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-49,184.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-3,263.00
TOTAL LIABILITIES			-38,500.00	-373,249.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-43,516.59	-849,589.38
51	7602	EXPENDITURES CONTROL	109,273.65	474,230.12
51	8737O	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)	38,500.00	.00
TOTAL FUND BALANCE			104,257.06	-87,529.39
TOTAL LIABILITIES + FUND BALANCE			65,757.06	-460,778.39

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|DAYTON INDEPENDENT SCHOOLS
|BALANCE SHEET FOR 2022 7

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FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-2,388.67	903.52
			TOTAL ASSETS	-2,388.67	903.52
FUND BALANCE					
	52	6302	REVENUES CONTROL	-3,989.92	-40,920.01
	52	7602	EXPENDITURES CONTROL	6,378.59	40,016.49
			TOTAL FUND BALANCE	2,388.67	-903.52
			TOTAL LIABILITIES + FUND BALANCE	2,388.67	-903.52

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

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DAYTON INDEPENDENT SCHOOLS
OUTSTANDING CHECK REGISTER
CHECK DATE FROM: 01/01/2021 TO: 01/31/2022

P 1
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CHECKING ACCOUNT: 10 6101
AS-OF DATE: 01/31/2022

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
1769	BORCHERS, EMILY	12/29/2021	100534	67.30
1772	NIXON, BECKY	12/29/2021	100548	67.30
1774	STACY, MELODY	12/29/2021	100558	67.30
1771	WHEELER, CARRIE	12/29/2021	100563	67.30
1215	HORAN, SHEILA	01/28/2022	100579	185.82
1754	MASMINSTER, ABIGAIL P	01/28/2022	100581	26.78
385	COLONIAL INS	01/28/2022	100583	134.41
1092	KY STATE TREAS (DEF COMP)	01/28/2022	100584	680.00
1670	METLIFE INVESTORS	01/28/2022	100585	200.00
1836	THE CITY OF DAYTON KY	01/28/2022	100586	11,075.43
2121	CAMPBELL COUNTY FISCAL COURT	01/28/2022	100587	5,814.50
2845	DELTA DENTAL	01/28/2022	100588	2,492.88
2960	METROPOLITAN LIFE INSURANCE CO	01/28/2022	100589	140.00
3401	KENTUCKY STATE TREASURER	01/28/2022	100590	110.07
3483	JEFFERSON PILOT LIFE	01/28/2022	100591	349.32
3743	AMERICAN FIDELITY ASSURANCE CO.	01/28/2022	100592	15,870.50
3790	GRANGE INSURANCE	01/28/2022	100593	223.98
3804	VSP VISION	01/28/2022	100594	842.00
3928	AMERICAN FIDELITY	01/28/2022	100595	789.00
3961	CINCINNATI LIFE INSURANCE COMPANY	01/28/2022	100596	205.64
4937	DAYTON DAYCARE	01/28/2022	100597	1,354.96
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	01/28/2022	100598	105.00
1804	RILEY, KATHY A	01/28/2022	100599	413.22
1802	SANDERS, ROBERT G	01/28/2022	100600	421.50
1836	THE CITY OF DAYTON KY	01/28/2022	100602	30.00
2121	CAMPBELL COUNTY FISCAL COURT	01/28/2022	100603	15.75
1805	CLARKE, LAURA	01/28/2022	100604	67.30
1836	THE CITY OF DAYTON KY	01/28/2022	100605	2.00
2121	CAMPBELL COUNTY FISCAL COURT	01/28/2022	100606	1.05
TOTAL CHECKS			31	42,740.09

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|DAYTON INDEPENDENT SCHOOLS
|AP CHECK RECONCILIATION REGISTER

|P 1
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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			
39521	10/19/2021	PRINTED	004058 FOERTMEYER & SONS GREENHO	1,824.75			
39709	11/23/2021	PRINTED	003852 HANSMAN'S CORNER MARKET	100.00			
39764	12/09/2021	PRINTED	000192 BOBBY CRITTENDON	120.00			
39767	12/09/2021	PRINTED	000936 JIM MCLAREN	125.00			
39919	01/07/2022	PRINTED	005369 NORTHERN KY HS GIRLS BASK	25.00			
39920	01/07/2022	PRINTED	004990 NORTHERN KY BOYS BASKETBA	135.00			
39936	01/14/2022	PRINTED	000694 FT. THOMAS FLORIST	56.00			
39955	01/14/2022	PRINTED	003852 HANSMAN'S CORNER MARKET	124.82			
39965	01/21/2022	PRINTED	000694 FT. THOMAS FLORIST	2,223.00			
39973	01/21/2022	PRINTED	002881 SPECIALIZED PLUMBING PART	12.31			
39975	01/21/2022	PRINTED	004943 TRACY GENTRUP-RUEBUSCH	23.76			
39980	01/21/2022	PRINTED	004998 WEX BANK	150.00			
39982	01/21/2022	PRINTED	005406 KENTUCKY FBLA	100.00			
39983	01/21/2022	PRINTED	005407 MASON COUNTY SCHOOLS	200.00			
39986	01/26/2022	PRINTED	004703 AMAZON	63.88			
39987	01/26/2022	PRINTED	005317 BISHOP BROSSART HIGH SCHO	105.00			
39989	01/26/2022	PRINTED	000694 FT. THOMAS FLORIST	51.00			
39990	01/26/2022	PRINTED	004866 HOMETOWN HEROES	100.00			
39991	01/26/2022	PRINTED	004517 RIDDELL/ALL AMERICAN SPOR	1,784.09			
39992	01/27/2022	PRINTED	005286 CAPITAL ONE	948.72			
39993	01/27/2022	PRINTED	000350 CINCINNATI BELL	100.98			
39994	01/27/2022	PRINTED	004254 DUKE ENERGY	22,209.25			
39996	01/27/2022	PRINTED	002884 DEBRA-KUEMPEL	525.20			
39997	01/27/2022	PRINTED	001110 LAKESHORE LEARNING	87.96			
39999	01/27/2022	PRINTED	004081 LYKINS OIL COMPANY	1,127.23			
40001	01/27/2022	PRINTED	001474 PITNEY BOWES	56.52			
40003	01/27/2022	PRINTED	004963 PROCARE THERAPY, INC	772.50			
40004	01/27/2022	PRINTED	004426 REPUBLIC SERVICES	521.10			
40005	01/27/2022	PRINTED	002825 RICHARD WOLF	62.00			
40006	01/27/2022	PRINTED	005139 SCHOLASTIC INC.	210.73			
40007	01/27/2022	PRINTED	001759 STIGLER SUPPLY CO	1,157.00			
40009	01/27/2022	PRINTED	001970 TRI-STATE AUDIO VISUAL	323.60			
40010	01/31/2022	PRINTED	004980 KY FBLA REG 4	350.00			
37 CHECKS CASH ACCOUNT TOTAL				36,402.69	.00		