

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

FEBRUARY, 2022

BANK

CHECKING BANK BALANCE	\$ 4,327,925.63
INVESTMENTS * + unrecorded deposit (return ach 3/1)	\$ 937.64
bank clearing errors	\$ (10.00)
LESS OUTSTANDING CHECKS AP	\$ (19,590.44)
LESS OUTSTANDING CHECKS PR	\$ (64,697.85)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (699.78)
LESS OUTSTANDING ACH (IND TAX)	\$ (227.32)
LESS OUTSTANDING ACH (KTRS)	\$ (41,934.83)
LESS OUTSTANDING ACH (CERS)	\$ (36,310.53)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$ (3,237.13)
LESS OUTSTANDING ACH (HEALTHINS-INC SUMMER)	\$ (18,560.17)
LESS OUTSTANDING ACH (KY TAX)	\$ (10,422.19)
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$ (12,413.03)
TOTAL BANK	<u>\$ 4,120,760.00</u>

*Interest earning more on checking at this time

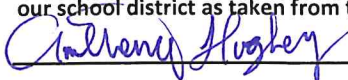
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 3,181,649.44
SPECIAL REVENUE FUND	\$ 80,301.22
DISTRICT ACTIVITY FUND	\$ 55,050.30
SCHOOL ACTIVITY FUND	\$ 164,102.71
CAPITAL OUTLAY FUND	\$ 105,687.47
BUILDING FUND	\$ 462,737.96
CONSTRUCTION FUND	\$ (189,714.11)
DEBT SERVICE FUND	\$ (107,600.42)
FOOD SERVICE FUND	\$ 370,122.79
DAYCARE FUND	\$ (1,577.36)
TOTAL BOOKS	<u>\$ 4,120,760.00</u>
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 3,923,454.83
RECEIPTS	\$ 990,508.36
PLUS CK VOIDED FROM PRIOR MO 39521	\$ 1,824.75
EXPENSES: ACC PAYABLE	\$ (123,594.81)
PAYROLL	\$ (668,434.31)
ACH- ARBITER PAY	\$ (3,000.00)
ADJUST VISA PAY CLEARED	\$ 1.18
ENDING BALANCE	<u>\$ 4,120,760.00</u>
Balance in separate PayPal Account (fundraisers)	\$ 10.64

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

3/22/22

Date

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DAYTON INDEPENDENT SCHOOLS
OUTSTANDING CHECK REGISTER
CHECK DATE FROM: 01/01/2021 TO: 02/28/2022

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CHECKING ACCOUNT: 10 6101
AS-OF DATE: 02/28/2022

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
1774	STACY, MELODY	12/29/2021	100558	67.30
1771	WHEELER, CARRIE	12/29/2021	100563	67.30
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
1836	THE CITY OF DAYTON KY	01/28/2022	100602	30.00
2121	CAMPBELL COUNTY FISCAL COURT	01/28/2022	100603	15.75
1836	THE CITY OF DAYTON KY	01/28/2022	100605	2.00
2121	CAMPBELL COUNTY FISCAL COURT	01/28/2022	100606	1.05
1136	WINDELER, ANGELA	02/15/2022	100607	263.93
918	HALL, LAURA	02/28/2022	100620	875.14
1586	DONELAN, MARK R	02/28/2022	100621	1,080.52
1688	HOLMES, EDMUND R JR	02/28/2022	100622	267.90
1720	JIMENEZ, CONNIE C	02/28/2022	100623	245.57
1754	MASMINSTER, ABIGAIL P	02/28/2022	100624	26.78
1631	PICCIRILLO, KENNETH W	02/28/2022	100625	571.52
1128	ROGG, WILLIAM D	02/28/2022	100626	1,120.71
1533	PREJEAN, JENNIFER	02/28/2022	100627	79.35
385	COLONIAL INS	02/28/2022	100628	134.41
1092	KY STATE TREAS (DEF COMP)	02/28/2022	100629	680.00
1670	METLIFE INVESTORS	02/28/2022	100630	200.00
1836	THE CITY OF DAYTON KY	02/28/2022	100631	11,656.47
2121	CAMPBELL COUNTY FISCAL COURT	02/28/2022	100632	6,119.64
2845	DELTA DENTAL	02/28/2022	100633	2,482.40
2960	METROPOLITAN LIFE INSURANCE CO	02/28/2022	100634	140.00
3401	KENTUCKY STATE TREASURER	02/28/2022	100635	110.07
3483	JEFFERSON PILOT LIFE	02/28/2022	100636	349.32
3743	AMERICAN FIDELITY ASSURANCE CO.	02/28/2022	100637	15,865.46
3790	GRANGE INSURANCE	02/28/2022	100638	201.31
3804	VSP VISION	02/28/2022	100639	842.00
3928	AMERICAN FIDELITY	02/28/2022	100640	789.00
3961	CINCINNATI LIFE INSURANCE COMPANY	02/28/2022	100641	205.64
4937	DAYTON DAYCARE	02/28/2022	100642	1,354.96
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	02/28/2022	100643	105.00
1759	MCDANIEL, PHILLIP E	02/28/2022	100644	937.64
TOTAL CHECKS			36	64,697.85

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| DAYTON INDEPENDENT SCHOOLS
| AP CHECK RECONCILIATION REGISTER

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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			
39764	12/09/2021	PRINTED	000192 BOBBY CRITTENDON	120.00			
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			
39990	01/26/2022	PRINTED	004866 HOMETOWN HEROES	100.00			
39999	01/27/2022	PRINTED	004081 LYKINS OIL COMPANY	1,127.23			
40017	02/07/2022	PRINTED	004469 DRUG FREE CLUBS OF AMERIC	910.00			
40030	02/07/2022	PRINTED	005411 PARTS PEOPLE	266.95			
40039	02/07/2022	PRINTED	005410 COLLEGE CONSERVATORY OF M	120.00			
40044	02/07/2022	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	1,827.92			
40057	02/11/2022	PRINTED	005416 CLARA SCHAWA	52.97			
40065	02/11/2022	PRINTED	002471 KAREN FUCHS	715.15			
40079	02/11/2022	PRINTED	005300 JUDITH LEE REYNOLDS	600.00			
40082	02/11/2022	PRINTED	000694 FT. THOMAS FLORIST	257.00			
40086	02/18/2022	PRINTED	004574 BARNES & NOBLE COLLEGE BO	365.40			
40088	02/18/2022	PRINTED	005419 CULTIVATE BEHAVIORAL HEAL	577.50			
40096	02/18/2022	PRINTED	005415 PLAY THERAPY SUPPLY	79.99			
40103	02/18/2022	PRINTED	001923 THERESA FISSETTE	93.31			
40107	02/18/2022	PRINTED	004753 VENNEFRON SIGNS & SILK SC	225.00			
40114	02/18/2022	PRINTED	004346 MELISSA FREDERICK	329.00			
40115	02/24/2022	PRINTED	004703 AMAZON	350.98			
40116	02/24/2022	PRINTED	005284 CHEER OUTFITTERS	491.85			
40117	02/24/2022	PRINTED	004866 HOMETOWN HEROES	100.00			
40118	02/24/2022	PRINTED	002686 MILLER IMPRINTS	383.90			
40119	02/24/2022	PRINTED	005421 NORTHERN KY SOFTBALL COAC	60.00			
40120	02/25/2022	PRINTED	005395 KING & SONS	9,650.00			
29 CHECKS CASH ACCOUNT TOTAL				19,590.44	.00		

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 8

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	150,557.29	3,181,899.32
10	6136	DUE FR SAF	-249.88	-249.88
10	6137	RECEIVABLE FROM CONST FND	-3,850.00	.00
TOTAL ASSETS			146,457.41	3,181,649.44
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-57,726.84	-57,726.84
10	7603	PURCHASE OBLIGATIONS	-33,199.04	39,246.07
TOTAL LIABILITIES			-90,925.88	-18,480.77
FUND BALANCE				
10	6302	REVENUES CONTROL	-682,755.54	-7,553,047.43
10	7602	EXPENDITURES CONTROL	594,024.97	4,429,124.83
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	33,199.04	-39,246.07
TOTAL FUND BALANCE			-55,531.53	-3,163,168.67
TOTAL LIABILITIES + FUND BALANCE			-146,457.41	-3,181,649.44

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 8

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	48,156.10	80,301.22
		TOTAL ASSETS	48,156.10	80,301.22
LIABILITIES				
	20	7421 ACCOUNTS PAYABLE	-15,738.66	-15,738.66
	20	7603 PURCHASE OBLIGATIONS	3,481.22	20,718.64
		TOTAL LIABILITIES	-12,257.44	4,979.98
FUND BALANCE				
	20	6302 REVENUES CONTROL	-259,187.91	-2,379,392.17
	20	7602 EXPENDITURES CONTROL	226,770.47	2,314,829.61
	20	8753 ASSIGNED-PUR OBLG CURR (1-12)	-3,481.22	-20,718.64
		TOTAL FUND BALANCE	-35,898.66	-85,281.20
		TOTAL LIABILITIES + FUND BALANCE	-48,156.10	-80,301.22

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 8

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-101.63	55,050.30
			TOTAL ASSETS	-101.63	55,050.30
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	101.63	7,516.80
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-300.00
			TOTAL FUND BALANCE	101.63	-55,350.30
			TOTAL LIABILITIES + FUND BALANCE	101.63	-55,050.30

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 8

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FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	8,914.78	163,852.83
	25	6130	INTERFUND RECEIVABLES	249.88	249.88
		TOTAL ASSETS		9,164.66	164,102.71
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	-2,487.21	-2,487.21
	25	7603	PURCHASE OBLIGATIONS	428.01	13,147.92
		TOTAL LIABILITIES		-2,059.20	10,660.71
FUND BALANCE					
	25	6302	REVENUES CONTROL	-16,844.07	-316,445.67
	25	7602	EXPENDITURES CONTROL	10,166.62	154,830.17
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-428.01	-13,147.92
		TOTAL FUND BALANCE		-7,105.46	-174,763.42
		TOTAL LIABILITIES + FUND BALANCE		-9,164.66	-164,102.71

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 8

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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-PRIORO	.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 8

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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 8

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-3,850.00	-189,714.11
	36	6130	INTERFUND RECEIVABLES	3,850.00	.00
		TOTAL ASSETS		.00	-189,714.11
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-109,595.11
	36	7602	EXPENDITURES CONTROL	.00	355,293.82
	36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-55,984.60
		TOTAL FUND BALANCE		.00	189,714.11
		TOTAL LIABILITIES + FUND BALANCE		.00	189,714.11

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 8

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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 8

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-3,890.49	370,122.79
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			-3,890.49	455,541.92
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-142,706.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-178,096.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-49,184.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-3,263.00
TOTAL LIABILITIES			.00	-373,249.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-41,948.18	-891,537.56
51	7602	EXPENDITURES CONTROL	45,838.67	521,414.77
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
TOTAL FUND BALANCE			3,890.49	-82,292.92
TOTAL LIABILITIES + FUND BALANCE			3,890.49	-455,541.92

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DAYTON INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 8

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FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-2,480.88	-1,577.36
			TOTAL ASSETS	-2,480.88	-1,577.36
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	-189.00	-189.00
			TOTAL LIABILITIES	-189.00	-189.00
FUND BALANCE					
	52	6302	REVENUES CONTROL	-4,239.92	-45,159.93
	52	7602	EXPENDITURES CONTROL	6,909.80	46,926.29
			TOTAL FUND BALANCE	2,669.88	1,766.36
			TOTAL LIABILITIES + FUND BALANCE	2,480.88	1,577.36

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