

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

MARCH, 2022

BANK

CHECKING BANK BALANCE	\$ 4,137,910.95
PRIOR MONTH VOIDED CHECK 40304	\$ (421.45)
LESS OUTSTANDING CHECKS AP	\$ (179,920.42)
LESS OUTSTANDING CHECKS PR	\$ (76,467.41)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (687.81)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (KTRS)	\$ (42,380.65)
LESS OUTSTANDING ACH (CERS)	\$ (36,218.25)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$ (3,201.57)
LESS OUTSTANDING ACH (HEALTHINS-INC SUMMER)	\$ (18,661.76)
LESS OUTSTANDING ACH (KY TAX)	\$ -
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$ (13,995.09)
TOTAL BANK	\$ 3,765,956.54

*Interest earning more on checking at this time

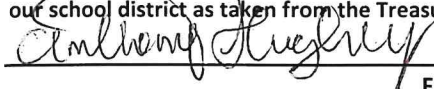
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,934,390.68
SPECIAL REVENUE FUND	\$ 115,421.22
DISTRICT ACTIVITY FUND	\$ 55,050.30
SCHOOL ACTIVITY FUND	\$ 173,405.35
CAPITAL OUTLAY FUND	\$ 105,687.47
BUILDING FUND	\$ 462,737.96
CONSTRUCTION FUND	\$ (193,319.11)
DEBT SERVICE FUND	\$ (208,033.31)
FOOD SERVICE FUND	\$ 315,754.13
DAYCARE FUND	\$ 4,861.85
TOTAL BOOKS	\$ 3,765,956.54
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 4,120,760.00
RECEIPTS	\$ 680,463.67
PLUS CHECK VOIDED PRIOR MO	\$ (421.45)
EXPENSES: ACC PAYABLE	\$ (375,392.52)
PAYROLL	\$ (659,453.16)
ACH- ARBITER PAY	\$ -
ENDING BALANCE	\$ 3,765,956.54
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

4/20/2022

Date

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
39294	09/10/2021	PRINTED	001642 SCHOLASTIC INC.	425.42			
39342	09/20/2021	PRINTED	005278 MY DOOR SIGN	104.36			
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			
40039	02/07/2022	PRINTED	005410 COLLEGE CONSERVATORY OF M	120.00			
40057	02/11/2022	PRINTED	005416 CLARA SCHAW	52.97			
40065	02/11/2022	PRINTED	002471 KAREN FUCHS	715.15			
40116	02/24/2022	PRINTED	005284 CHEER OUTFITTERS	491.85			
40119	02/24/2022	PRINTED	005421 NORTHERN KY SOFTBALL COAC	60.00			
40140	03/01/2022	PRINTED	005417 MIRANDA DAMPIER	109.14			
40185	03/11/2022	PRINTED	005424 COMPLETE TOWING	495.00			
40218	03/14/2022	PRINTED	005406 KENTUCKY FBLA	855.00			
40238	03/22/2022	PRINTED	004827 THE HUNTINGTON NATIONAL B	18,032.49			
40240	03/22/2022	PRINTED	002709 KACTE	1,200.00			
40246	03/22/2022	PRINTED	001365 NKCES	50,669.22			
40259	03/24/2022	PRINTED	005429 BETH FIELDS	199.80			
40262	03/24/2022	PRINTED	004866 HOMETOWN HEROES	100.00			
40263	03/24/2022	PRINTED	005128 JESSICA HOFFMAN	22.80			
40266	03/28/2022	PRINTED	002980 TROY CLIFTON	221.00			
40267	03/31/2022	PRINTED	002196 A-1 ELECTRIC	288.83			
40268	03/31/2022	PRINTED	003953 ALLIED SUPPLY CO INC	13.43			
40269	03/31/2022	PRINTED	005434 ANTHONY HUGHEY	174.88			
40270	03/31/2022	PRINTED	000259 CAMPBELL CO. SCHOOLS	1,244.34			
40271	03/31/2022	PRINTED	005286 CAPITAL ONE	89.43			
40272	03/31/2022	PRINTED	005432 CHROMEBOOKPARTS.COM	111.26			
40273	03/31/2022	PRINTED	002783 DELL COMPUTER	4,231.62			
40274	03/31/2022	PRINTED	005339 HEARTSEED STUDIO LLC	160.00			
40275	03/31/2022	PRINTED	004189 JAY BREWER	504.64			
40276	03/31/2022	PRINTED	003483 JEFFERSON PILOT LIFE	235.37			
40277	03/31/2022	PRINTED	000958 JOHNSON ELEC. SUPPLY CO.	110.16			
40278	03/31/2022	PRINTED	005431 JULIE CLINE	191.63			
40279	03/31/2022	PRINTED	002888 JUNIOR LIBRARY GUILD	3,142.42			
40280	03/31/2022	PRINTED	002641 KROGER-CINCINNATI CUSTOME	409.79			
40281	03/31/2022	PRINTED	000995 KSBA	3,255.00			
40282	03/31/2022	PRINTED	001095 KY STATE TREASURER	72.00			
40283	03/31/2022	PRINTED	004081 LYKINS OIL COMPANY	402.70			
40284	03/31/2022	PRINTED	004201 NO. KY. EDUCATION COUNCIL	600.00			
40285	03/31/2022	PRINTED	001474 PITNEY BOWES	418.00			
40286	03/31/2022	PRINTED	004963 PROCARE THERAPY, INC	1,545.00			
40287	03/31/2022	PRINTED	004653 SAM'S CLUB	148.40			
40288	03/31/2022	PRINTED	005139 SCHOLASTIC INC.	1,240.83			
40289	03/31/2022	PRINTED	001689 SHERWIN WILLIAMS	170.21			
40290	03/31/2022	PRINTED	001697 SILCO FIRE PROTECTION CO.	319.50			
40291	03/31/2022	PRINTED	005246 STEP CG, LLC	338.52			
40292	03/31/2022	PRINTED	001759 STIGLER SUPPLY CO	684.60			
40293	03/31/2022	PRINTED	004429 THE BANK OF NEW YORK MELL	82,400.40			
40294	03/31/2022	PRINTED	001923 THERESA FISSETTE	173.29			
40295	03/31/2022	PRINTED	001946 TODD ENGRAVING, INC.	23.00			
40296	03/31/2022	PRINTED	004943 TRACY GENTRUP-RUEBUSCH	41.36			
40301	03/31/2022	PRINTED	004357 BJ HAYES	110.00			
40302	03/31/2022	PRINTED	004032 CUSTOM TROPHY & APPAREL	230.90			

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
40303	03/31/2022	PRINTED	000614 EGGLESTON MAYNARD	526.39			
40305	03/31/2022	PRINTED	002720 UNIVERSITY OF CINCINNATI	150.00			
40306	03/31/2022	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	484.77			
40307	03/31/2022	PRINTED	001846 THE DRAMATIC PUB. CO.	452.04			
40308	03/31/2022	PRINTED	005430 THOMPSON AUDIO VISIONS, L	1,200.00			
57 CHECKS				CASH ACCOUNT TOTAL	179,920.42	.00	

DAYTON INDEPENDENT SCHOOLS



OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2021 TO: 03/31/2022

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 03/31/2022

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
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
1754	MASMINSTER, ABIGAIL P	02/28/2022	100624	26.78
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
1215	HORAN, SHEILA	03/15/2022	100645	95.04
1432	GIER, JOSEPH	03/15/2022	100650	50.18
1136	WINDELER, ANGELA	03/30/2022	100661	263.93
1754	MASMINSTER, ABIGAIL P	03/30/2022	100662	26.78
385	COLONIAL INS	03/30/2022	100663	134.41
1092	KY STATE TREAS (DEF COMP)	03/30/2022	100664	680.00
1670	METLIFE INVESTORS	03/30/2022	100665	200.00
1836	THE CITY OF DAYTON KY	03/30/2022	100666	11,507.37
2121	CAMPBELL COUNTY FISCAL COURT	03/30/2022	100667	5,957.70
2845	DELTA DENTAL	03/30/2022	100668	2,459.91
2960	METROPOLITAN LIFE INSURANCE CO	03/30/2022	100669	140.00
3401	KENTUCKY STATE TREASURER	03/30/2022	100670	110.07
3483	JEFFERSON PILOT LIFE	03/30/2022	100671	349.32
3743	AMERICAN FIDELITY ASSURANCE CO.	03/30/2022	100672	16,468.20
3790	GRANGE INSURANCE	03/30/2022	100673	178.64
3804	VSP VISION	03/30/2022	100674	834.82
3928	AMERICAN FIDELITY	03/30/2022	100675	789.00
3961	CINCINNATI LIFE INSURANCE COMPANY	03/30/2022	100676	205.64
4003	CHILD SUPPORT ENFORCEMENT	03/30/2022	100677	250.00
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	03/30/2022	100679	105.00
TOTAL CHECKS			31	76,467.41

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-247,508.64	2,934,390.68
	10	6136	DUE FR SAF	249.88	.00
		TOTAL ASSETS		-247,258.76	2,934,390.68
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	57,726.84	.00
	10	7603	PURCHASE OBLIGATIONS	-6,933.53	32,312.54
		TOTAL LIABILITIES		50,793.31	32,312.54
FUND BALANCE					
	10	6302	REVENUES CONTROL	-353,093.33	-7,906,140.76
	10	7602	EXPENDITURES CONTROL	542,625.25	4,971,750.08
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	6,933.53	-32,312.54
		TOTAL FUND BALANCE		196,465.45	-2,966,703.22
		TOTAL LIABILITIES + FUND BALANCE		247,258.76	-2,934,390.68

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	35,120.00	115,421.22
			TOTAL ASSETS	35,120.00	115,421.22
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	15,738.66	.00
	20	7603	PURCHASE OBLIGATIONS	-9,810.66	12,154.48
			TOTAL LIABILITIES	5,928.00	12,154.48
FUND BALANCE					
	20	6302	REVENUES CONTROL	-252,183.06	-2,631,575.23
	20	7602	EXPENDITURES CONTROL	201,324.40	2,516,154.01
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	9,810.66	-12,154.48
			TOTAL FUND BALANCE	-41,048.00	-127,575.70
			TOTAL LIABILITIES + FUND BALANCE	-35,120.00	-115,421.22

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	.00	55,050.30
			TOTAL ASSETS	.00	55,050.30
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	2,299.35	2,599.35
			TOTAL LIABILITIES	2,299.35	2,599.35
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-62,567.10
	21	7602	EXPENDITURES CONTROL	.00	7,516.80
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-2,299.35	-2,599.35
			TOTAL FUND BALANCE	-2,299.35	-57,649.65
			TOTAL LIABILITIES + FUND BALANCE	.00	-55,050.30

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

				NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS				FOR PERIOD	BALANCE
ASSETS					
	25	6101	CASH IN BANK	9,552.52	173,405.35
	25	6130	INTERFUND RECEIVABLES	-249.88	.00
	TOTAL ASSETS			9,302.64	173,405.35
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	2,487.21	.00
	25	7603	PURCHASE OBLIGATIONS	9,693.31	22,841.23
	TOTAL LIABILITIES			12,180.52	22,841.23
FUND BALANCE					
	25	6302	REVENUES CONTROL	-22,497.37	-338,943.04
	25	7602	EXPENDITURES CONTROL	10,707.52	165,537.69
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-9,693.31	-22,841.23
	TOTAL FUND BALANCE			-21,483.16	-196,246.58
	TOTAL LIABILITIES + FUND BALANCE			-9,302.64	-173,405.35

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

				NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND				FOR PERIOD	BALANCE
ASSETS					
	36	6101	CASH IN BANK	-3,605.00	-193,319.11
			TOTAL ASSETS	-3,605.00	-193,319.11
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-109,595.11
	36	7602	EXPENDITURES CONTROL	3,605.00	358,898.82
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-55,984.60
			TOTAL FUND BALANCE	3,605.00	193,319.11
			TOTAL LIABILITIES + FUND BALANCE	3,605.00	193,319.11

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6101	CASH IN BANK	-100,432.89	-208,033.31
		TOTAL ASSETS		-100,432.89	-208,033.31
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-91,655.26
	40	7602	EXPENDITURES CONTROL	100,432.89	299,688.57
		TOTAL FUND BALANCE		100,432.89	208,033.31
		TOTAL LIABILITIES + FUND BALANCE		100,432.89	208,033.31

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	-54,368.66	315,754.13
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			-54,368.66	401,173.26
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	949.00	949.00
51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-49,184.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-3,263.00
TOTAL LIABILITIES			949.00	-372,300.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-4,273.82	-895,811.38
51	7602	EXPENDITURES CONTROL	58,642.48	580,057.25
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)	-949.00	-949.00
TOTAL FUND BALANCE			53,419.66	-28,873.26
TOTAL LIABILITIES + FUND BALANCE			54,368.66	-401,173.26

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 9

				NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES				FOR PERIOD	BALANCE
ASSETS					
	52	6101	CASH IN BANK	6,439.21	4,861.85
			TOTAL ASSETS	6,439.21	4,861.85
LIABILITIES					
	52	7421	ACCOUNTS PAYABLE	189.00	.00
			TOTAL LIABILITIES	189.00	.00
FUND BALANCE					
	52	6302	REVENUES CONTROL	-6,628.21	-51,788.14
	52	7602	EXPENDITURES CONTROL	.00	46,926.29
			TOTAL FUND BALANCE	-6,628.21	-4,861.85
			TOTAL LIABILITIES + FUND BALANCE	-6,439.21	-4,861.85

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