

DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
APRIL, 2022

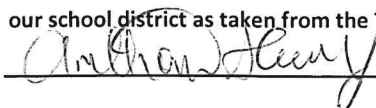
<u>BANK</u>	
CHECKING BANK BALANCE	\$ 3,688,648.99
INVESTMENTS *	
LESS OUTSTANDING CHECKS AP	\$ (88,777.46)
LESS OUTSTANDING CHECKS PR	\$ (44,822.52)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (804.35)
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (KTRS)	\$ (54,181.40)
LESS OUTSTANDING ACH (CERS)	\$ (40,767.35)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$ (3,206.31)
LESS OUTSTANDING ACH (HEALTHINS-INC SUMMER)	\$ (18,635.03)
LESS OUTSTANDING ACH (KY TAX)	\$ -
LESS OUTSTANDING ACH (FEDERAL HEALTH INS)	\$ (13,990.37)
TOTAL BANK	<u>\$ 3,423,464.20</u>

*Interest earning more on checking at this time

<u>CASH PER BOOKS (MUNIS)</u>	
GENERAL FUND	\$ 2,737,369.81
SPECIAL REVENUE FUND	\$ 34,632.03
DISTRICT ACTIVITY FUND	\$ 53,081.80
SCHOOL ACTIVITY FUND	\$ 166,076.12
CAPITAL OUTLAY FUND	\$ 105,687.47
BUILDING FUND	\$ 254,704.65
CONSTRUCTION FUND	\$ (197,519.11)
DEBT SERVICE FUND	\$ (112,324.95)
FOOD SERVICE FUND	\$ 371,547.89
DAYCARE FUND	\$ 10,208.43
TOTAL BOOKS	<u>\$ 3,423,464.14</u>
DIFFERENCE IN BANK AND BOOKS	\$ 0.06

<u>MUNIS RECONCILIATION</u>	
BEGINNING BALANCE	\$ 3,765,956.54
RECEIPTS	\$ 718,247.72
PLUS CHECK VOIDED PRIOR MO ADJ POSTED TWICE	\$ 421.45
EXPENSES: ACC PAYABLE	\$ (310,798.90)
PAYROLL	\$ (749,362.67)
ACH- ARBITER PAY	\$ (1,000.00)
ENDING BALANCE	<u>\$ 3,423,464.14</u>
Balance in separate PayPal Account (fundraisers)	<u>\$ 10.64</u>

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.


5/15/2022

 Finance Officer Date

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 10

			NET CHANGE	ACCOUNT
FUND: 1 GENERAL FUND			FOR PERIOD	BALANCE
ASSETS				
	10	6101 CASH IN BANK	-197,020.87	2,737,369.81
	10	6131 RECEIVABLE FROM SPECIAL REV FN	-375.95	.00
	10	6139 RECEIVABLE FROM FOOD SVC FND	-151.65	.00
		TOTAL ASSETS	-197,548.47	2,737,369.81
LIABILITIES				
	10	7603 PURCHASE OBLIGATIONS	-2,619.01	29,693.53
		TOTAL LIABILITIES	-2,619.01	29,693.53
FUND BALANCE				
	10	6302 REVENUES CONTROL	-427,188.15	-8,333,328.91
	10	7602 EXPENDITURES CONTROL	624,736.62	5,595,959.10
	10	8753 ASSIGNED-PUR OBLG CURR (1-12)	2,619.01	-29,693.53
		TOTAL FUND BALANCE	200,167.48	-2,767,063.34
		TOTAL LIABILITIES + FUND BALANCE	197,548.47	-2,737,369.81

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 10

				NET CHANGE	ACCOUNT
FUND: 2 SPECIAL REVENUE				FOR PERIOD	BALANCE
ASSETS					
	20	6101	CASH IN BANK	-81,189.19	34,232.03
	20	6130	INTERFUND RECEIVABLES	775.95	400.00
		TOTAL ASSETS		-80,413.24	34,632.03
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	29,241.23	41,395.71
		TOTAL LIABILITIES		29,241.23	41,395.71
FUND BALANCE					
	20	6302	REVENUES CONTROL	-132,188.62	-2,763,763.85
	20	7602	EXPENDITURES CONTROL	212,601.86	2,729,131.82
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-29,241.23	-41,395.71
		TOTAL FUND BALANCE		51,172.01	-76,027.74
		TOTAL LIABILITIES + FUND BALANCE		80,413.24	-34,632.03

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 10

				NET CHANGE	ACCOUNT
FUND: 21 DIST ACTIVITY(SPEC REV ANN)				FOR PERIOD	BALANCE
ASSETS					
	21	6101	CASH IN BANK	-1,968.50	53,081.80
			TOTAL ASSETS	-1,968.50	53,081.80
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-1,434.55	1,164.80
			TOTAL LIABILITIES	-1,434.55	1,164.80
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-62,567.10
	21	7602	EXPENDITURES CONTROL	1,968.50	9,485.30
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,434.55	-1,164.80
			TOTAL FUND BALANCE	3,403.05	-54,246.60
			TOTAL LIABILITIES + FUND BALANCE	1,968.50	-53,081.80

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 10

				NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS				FOR PERIOD	BALANCE
ASSETS					
	25	6101	CASH IN BANK	-7,329.23	166,076.12
		TOTAL ASSETS		-7,329.23	166,076.12
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	-359.22	-359.22
	25	7603	PURCHASE OBLIGATIONS	3,865.07	26,706.30
		TOTAL LIABILITIES		3,505.85	26,347.08
FUND BALANCE					
	25	6302	REVENUES CONTROL	-21,766.03	-360,709.07
	25	7602	EXPENDITURES CONTROL	29,454.48	194,992.17
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-3,865.07	-26,706.30
		TOTAL FUND BALANCE		3,823.38	-192,423.20
		TOTAL LIABILITIES + FUND BALANCE		7,329.23	-166,076.12

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 10

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	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 10

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	-208,033.31	254,704.65
		TOTAL ASSETS		-208,033.31	254,704.65
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-515,740.00
	32	7602	EXPENDITURES CONTROL	208,033.31	270,657.31
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-9,621.96
		TOTAL FUND BALANCE		208,033.31	-254,704.65
		TOTAL LIABILITIES + FUND BALANCE		208,033.31	-254,704.65

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 10

				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND: 360 CONSTRUCTION FUND					
ASSETS					
	36	6101	CASH IN BANK	-4,200.00	-197,519.11
			TOTAL ASSETS	-4,200.00	-197,519.11
FUND BALANCE					
	36	6302	REVENUES CONTROL	.00	-109,595.11
	36	7602	EXPENDITURES CONTROL	4,200.00	363,098.82
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-55,984.60
			TOTAL FUND BALANCE	4,200.00	197,519.11
			TOTAL LIABILITIES + FUND BALANCE	4,200.00	197,519.11

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 10

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6101	CASH IN BANK	95,708.36	-112,324.95
		TOTAL ASSETS		95,708.36	-112,324.95
FUND BALANCE					
	40	6302	REVENUES CONTROL	-208,033.31	-299,688.57
	40	7602	EXPENDITURES CONTROL	112,324.95	412,013.52
		TOTAL FUND BALANCE		-95,708.36	112,324.95
		TOTAL LIABILITIES + FUND BALANCE		-95,708.36	112,324.95

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 10

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	55,793.76	371,547.89
51	6130	INTERFUND RECEIVABLES	151.65	.00
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			55,945.41	456,967.02
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	-949.00	.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-49,184.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-3,263.00
TOTAL LIABILITIES			-949.00	-373,249.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-131,603.34	-1,027,414.72
51	7602	EXPENDITURES CONTROL	75,657.93	655,866.83
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)	949.00	.00
TOTAL FUND BALANCE			-54,996.41	-83,718.02
TOTAL LIABILITIES + FUND BALANCE			-55,945.41	-456,967.02

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 10

				NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES				FOR PERIOD	BALANCE
ASSETS					
	52	6101	CASH IN BANK	5,346.58	10,208.43
			TOTAL ASSETS	5,346.58	10,208.43
FUND BALANCE					
	52	6302	REVENUES CONTROL	-5,346.58	-57,134.72
	52	7602	EXPENDITURES CONTROL	.00	46,926.29
			TOTAL FUND BALANCE	-5,346.58	-10,208.43
			TOTAL LIABILITIES + FUND BALANCE	-5,346.58	-10,208.43

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

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			
40065	02/11/2022	PRINTED	002471 KAREN FUCHS	715.15			
40119	02/24/2022	PRINTED	005421 NORTHERN KY SOFTBALL COAC	60.00			
40140	03/01/2022	PRINTED	005417 MIRANDA DAMPIER	109.14			
40259	03/24/2022	PRINTED	005429 BETH FIELDS	199.80			
40289	03/31/2022	PRINTED	001689 SHERWIN WILLIAMS	170.21			
40294	03/31/2022	PRINTED	001923 THERESA FISSETTE	173.29			
40308	03/31/2022	PRINTED	005430 THOMPSON AUDIO VISIONS, L	1,200.00			
40337	04/08/2022	PRINTED	004943 TRACY GENTRUP-RUEBUSCH	78.32			
40351	04/13/2022	PRINTED	005442 BOURBON COUNTY HIGH SCHOO	150.00			
40366	04/20/2022	PRINTED	005452 Megan Preston	44.28			
40370	04/22/2022	PRINTED	005450 GEORGE ROGERS CLARK HIGH	100.00			
40371	04/22/2022	PRINTED	004866 HOMETOWN HEROES	350.00			
40373	04/22/2022	PRINTED	001152 LISA KLETTE	60.00			
40382	04/22/2022	PRINTED	002596 BRIGHTON CENTER	1,447.74			
40385	04/22/2022	PRINTED	004469 DRUG FREE CLUBS OF AMERIC	105.00			
40389	04/22/2022	PRINTED	002542 JOY OUTDOOR EDUCATION CEN	4,860.00			
40390	04/22/2022	PRINTED	005300 JUDITH LEE REYNOLDS	300.00			
40393	04/22/2022	PRINTED	004081 LYKINS OIL COMPANY	1,585.21			
40395	04/22/2022	PRINTED	005273 MERKLE LAWN CARE COMPANY	125.00			
40396	04/22/2022	PRINTED	004060 MUSIC THEATRE INTERNATIONAL	394.00			
40398	04/22/2022	PRINTED	001365 NKCES	1,726.99			
40405	04/22/2022	PRINTED	005005 SILVER GROVE MOTORS, INC.	250.00			
40412	04/28/2022	PRINTED	005454 JOCO GROWERS	520.00			
40413	04/29/2022	PRINTED	005196 451 BOOKS	50.70			
40414	04/29/2022	PRINTED	003643 ARCHIE'S AUTO SERVICE	61.00			
40415	04/29/2022	PRINTED	003131 CASEY WOODS	88.15			
40417	04/29/2022	PRINTED	004469 DRUG FREE CLUBS OF AMERIC	70.00			
40418	04/29/2022	PRINTED	004254 DUKE ENERGY	42.52			
40419	04/29/2022	PRINTED	004899 ERLANGER HARDWARE CONSULT	88.63			
40420	04/29/2022	PRINTED	005061 ENCORE TECHNOLOGIES	10.00			
40421	04/29/2022	PRINTED	003893 INFINITE CAMPUS	9,000.25			
40423	04/29/2022	PRINTED	003483 JEFFERSON PILOT LIFE	237.32			
40424	04/29/2022	PRINTED	002471 KAREN FUCHS	47.32			
40425	04/29/2022	PRINTED	002641 KROGER-CINCINNATI CUSTOME	167.77			
40426	04/29/2022	PRINTED	002884 DEBRA-KUEMPEL	2,682.40			
40427	04/29/2022	PRINTED	005458 LORI MILLER	93.10			
40428	04/29/2022	PRINTED	005164 NAVIGATE 360, LLC	1,500.00			
40429	04/29/2022	PRINTED	004963 PROCARE THERAPY, INC	2,278.88			
40430	04/29/2022	PRINTED	002887 RENAISSANCE LEARNING	750.00			
40431	04/29/2022	PRINTED	004426 REPUBLIC SERVICES	562.50			
40432	04/29/2022	PRINTED	004735 STAPLES ADVANTAGE	3,116.10			
40433	04/29/2022	PRINTED	003126 TROPHY AWARDS	717.12			
40434	04/29/2022	PRINTED	005118 US BANK TRUST ST. PAUL	44,025.00			
40437	04/29/2022	PRINTED	004674 A-1 AMUSEMENT & PARTY REN	2,724.99			
40438	04/29/2022	PRINTED	003852 HANSMAN'S CORNER MARKET	163.50			
40439	04/29/2022	PRINTED	004647 KONA ICE	450.00			

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
40440	04/29/2022	PRINTED	004346 MELISSA FREDERICK	180.00			
40441	04/29/2022	PRINTED	005456 NEWPORT SYNDICATE	3,800.00			
40442	04/29/2022	PRINTED	005239 NOTHING BUNDT CAKE	220.00			
40443	04/29/2022	PRINTED	001708 SNAPPY TOMATO PIZZA	124.79			
56 CHECKS				CASH ACCOUNT TOTAL	88,777.46	.00	

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2021 TO: 04/30/2022

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 05/16/2022

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
1512	DEBRULER, AMANDA	04/29/2022	100691	1.62
1215	HORAN, SHEILA	04/29/2022	100692	275.37
1304	LIVERS, JAMES	04/29/2022	100693	70.04
1136	WINDELER, ANGELA	04/29/2022	100694	263.43
1729	AKERS, KATIE L	04/29/2022	100695	251.58
1699	BROWN, CARRIE	04/29/2022	100696	146.13
1754	MASMINSTER, ABIGAIL P	04/29/2022	100697	26.78
1724	RIVERA, APRIL D	04/29/2022	100698	159.62
1629	CASE, CAMERON M	04/29/2022	100699	14.25
1740	MACINO, JULIE A	04/29/2022	100700	264.98
708	SKIRVIN, ASHLEY	04/29/2022	100701	86.74
1432	GIER, JOSEPH	04/29/2022	100702	203.11
1533	PREJEAN, JENNIFER	04/29/2022	100703	3.07
385	COLONIAL INS	04/29/2022	100704	134.41
1092	KY STATE TREAS (DEF COMP)	04/29/2022	100705	680.00
1670	METLIFE INVESTORS	04/29/2022	100706	200.00
1836	THE CITY OF DAYTON KY	04/29/2022	100707	13,136.39
2121	CAMPBELL COUNTY FISCAL COURT	04/29/2022	100708	6,609.48
2845	DELTA DENTAL	04/29/2022	100709	2,458.38
2960	METROPOLITAN LIFE INSURANCE CO	04/29/2022	100710	140.00
3401	KENTUCKY STATE TREASURER	04/29/2022	100711	110.07
3483	JEFFERSON PILOT LIFE	04/29/2022	100712	344.22
3743	AMERICAN FIDELITY ASSURANCE CO.	04/29/2022	100713	15,827.20
3790	GRANGE INSURANCE	04/29/2022	100714	201.31
3804	VSP VISION	04/29/2022	100715	827.64
3928	AMERICAN FIDELITY	04/29/2022	100716	789.00
3961	CINCINNATI LIFE INSURANCE COMPANY	04/29/2022	100717	302.92
4003	CHILD SUPPORT ENFORCEMENT	04/29/2022	100718	270.00
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	04/29/2022	100720	105.00
TOTAL CHECKS			31	44,822.52