

# DAYTON BOARD OF EDUCATION

## BANK RECONCILIATION

### MAY, 2022

#### BANK

|                                               |                        |
|-----------------------------------------------|------------------------|
| CHECKING BANK BALANCE                         | \$ 3,611,033.97        |
| BANK ERROR ON 5/6 DEPOSIT                     | \$ (65.00)             |
| LESS OUTSTANDING CHECKS AP                    | \$ (67,643.81)         |
| LESS OUTSTANDING CHECKS PR                    | \$ (62,360.01)         |
| LESS OUTSTANDING ACH (OHIO TAX)               | \$ (713.94)            |
| LESS OUTSTANDING ACH (IND TAX)                | \$ -                   |
| LESS OUTSTANDING ACH (KTRS)                   | \$ (42,313.11)         |
| LESS OUTSTANDING ACH (CERS)                   | \$ (39,978.02)         |
| LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE) | \$ (3,171.17)          |
| LESS OUTSTANDING ACH (HEALTHINS-INC SUMMER)   | \$ (18,541.57)         |
| LESS OUTSTANDING ACH (KY TAX)                 | \$ -                   |
| LESS OUTSTANDING ACH (FEDERAL HEALTH INS)     | \$ (12,868.18)         |
| TOTAL BANK                                    | <u>\$ 3,363,379.16</u> |

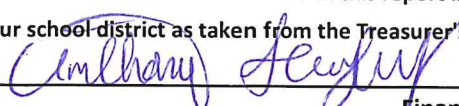
\*Interest earning more on checking at this time  
CASH PER BOOKS (MUNIS)

|                              |                        |
|------------------------------|------------------------|
| GENERAL FUND                 | \$ 2,651,907.34        |
| SPECIAL REVENUE FUND         | \$ 62,981.87           |
| DISTRICT ACTIVITY FUND       | \$ 52,623.69           |
| SCHOOL ACTIVITY FUND         | \$ 140,673.73          |
| CAPITAL OUTLAY FUND          | \$ -                   |
| BUILDING FUND                | \$ (114,651.30)        |
| CONSTRUCTION FUND            | \$ 173,554.32          |
| DEBT SERVICE FUND            | \$ -                   |
| FOOD SERVICE FUND            | \$ 383,680.62          |
| DAYCARE FUND                 | \$ 12,608.89           |
| TOTAL BOOKS                  | <u>\$ 3,363,379.16</u> |
| DIFFERENCE IN BANK AND BOOKS | \$ 0.00                |

#### MUNIS RECONCILIATION

|                                                  |                        |
|--------------------------------------------------|------------------------|
| BEGINNING BALANCE                                | \$ 3,423,464.14        |
| RECEIPTS (INCLUDES ADJ TO BANK DEPOSIT \$130)    | \$ 975,900.64          |
| PLUS CK VOIDED FR PRIOR MO (39919)               | \$ 25.00               |
| EXPENSES: ACC PAYABLE                            | \$ (343,811.61)        |
| PAYROLL                                          | \$ (691,199.01)        |
| ACH- ARBITER PAY                                 | \$ (1,000.00)          |
| ENDING BALANCE                                   | <u>\$ 3,363,379.16</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.


June 22, 2022

Finance Officer

Date

# DAYTON INDEPENDENT SCHOOLS



## OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2021 TO: 05/31/2022

CHECKING ACCOUNT: 10 6101  
AS-OF DATE: 05/31/2022

| EMP #        | NAME                                  | ISSUED     | CHECK # | AMOUNT    |
|--------------|---------------------------------------|------------|---------|-----------|
| 1512         | DEBRULER, AMANDA                      | 04/29/2022 | 100691  | 1.62      |
| 1533         | PREJEAN, JENNIFER                     | 04/29/2022 | 100703  | 3.07      |
| 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  |
| 1804         | RILEY, KATHY A                        | 05/13/2022 | 100738  | 413.22    |
| 1304         | LIVERS, JAMES                         | 05/27/2022 | 100741  | 70.04     |
| 1458         | HALL, JOHN                            | 05/27/2022 | 100745  | 1,183.30  |
| 385          | COLONIAL INS                          | 05/27/2022 | 100748  | 134.41    |
| 1092         | KY STATE TREAS (DEF COMP)             | 05/27/2022 | 100749  | 680.00    |
| 1670         | METLIFE INVESTORS                     | 05/27/2022 | 100750  | 200.00    |
| 1836         | THE CITY OF DAYTON KY                 | 05/27/2022 | 100751  | 12,061.16 |
| 2121         | CAMPBELL COUNTY FISCAL COURT          | 05/27/2022 | 100752  | 5,660.81  |
| 2845         | DELTA DENTAL                          | 05/27/2022 | 100753  | 2,447.90  |
| 2960         | METROPOLITAN LIFE INSURANCE CO        | 05/27/2022 | 100754  | 140.00    |
| 3401         | KENTUCKY STATE TREASURER              | 05/27/2022 | 100755  | 110.07    |
| 3483         | JEFFERSON PILOT LIFE                  | 05/27/2022 | 100756  | 349.32    |
| 3743         | AMERICAN FIDELITY ASSURANCE CO.       | 05/27/2022 | 100757  | 15,783.62 |
| 3790         | GRANGE INSURANCE                      | 05/27/2022 | 100758  | 178.64    |
| 3804         | VSP VISION                            | 05/27/2022 | 100759  | 827.64    |
| 3928         | AMERICAN FIDELITY                     | 05/27/2022 | 100760  | 789.00    |
| 3961         | CINCINNATI LIFE INSURANCE COMPANY     | 05/27/2022 | 100761  | 285.54    |
| 4003         | CHILD SUPPORT ENFORCEMENT             | 05/27/2022 | 100762  | 270.00    |
| 5223         | OFFICE OF THE CHAPTER 13 TRUSTEE-MARG | 05/27/2022 | 100764  | 105.00    |
| 1669         | WEST, CHELSEY R                       | 05/27/2022 | 100767  | 459.89    |
| 1669         | WEST, CHELSEY R                       | 05/27/2022 | 100768  | 459.89    |
| TOTAL CHECKS |                                       |            | 25      | 62,360.01 |

# 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 |
|------------------------------|------------|---------|----------------------------------|-----------|---------|-------|------------|
| 40589                        | 05/27/2022 | PRINTED | 000259 CAMPBELL CO. SCHOOLS      | 1,326.74  |         |       |            |
| 40590                        | 05/27/2022 | PRINTED | 000260 CAMPBELL CO. SHERIFFS OFC | 302.96    |         |       |            |
| 40591                        | 05/27/2022 | PRINTED | 005286 CAPITAL ONE               | 265.57    |         |       |            |
| 40592                        | 05/27/2022 | PRINTED | 005432 CHROMEBOOKPARTS.COM       | 169.57    |         |       |            |
| 40593                        | 05/27/2022 | PRINTED | 004174 CITY OF DAYTON            | 14,611.72 |         |       |            |
| 40594                        | 05/27/2022 | PRINTED | 005419 CULTIVATE BEHAVIORAL HEAL | 4,702.50  |         |       |            |
| 40595                        | 05/27/2022 | PRINTED | 004254 DUKE ENERGY               | 176.46    |         |       |            |
| 40596                        | 05/27/2022 | PRINTED | 004899 ERLANGER HARDWARE CONSULT | 180.00    |         |       |            |
| 40597                        | 05/27/2022 | PRINTED | 005481 JENNIFER SMITH            | 65.03     |         |       |            |
| 40598                        | 05/27/2022 | PRINTED | 005253 JESSICA STALLKAMP         | 25.09     |         |       |            |
| 40599                        | 05/27/2022 | PRINTED | 002641 KROGER-CINCINNATI CUSTOME | 406.48    |         |       |            |
| 40600                        | 05/27/2022 | PRINTED | 002884 DEBRA-KUEMPEL             | 1,213.60  |         |       |            |
| 40603                        | 05/27/2022 | PRINTED | 005458 LORI MILLER               | 75.00     |         |       |            |
| 40604                        | 05/27/2022 | PRINTED | 004243 NO KY WATER DISTRICT      | 2,678.01  |         |       |            |
| 40605                        | 05/27/2022 | PRINTED | 004426 REPUBLIC SERVICES         | 562.50    |         |       |            |
| 40608                        | 05/27/2022 | PRINTED | 005094 SKOOL AID LLC             | 2,000.00  |         |       |            |
| 40609                        | 05/27/2022 | PRINTED | 001883 THE MASTER TEACHER        | 78.90     |         |       |            |
| 40610                        | 05/27/2022 | PRINTED | 001966 TRANSFER STATION SPORTS A | 2,111.31  |         |       |            |
| 40614                        | 05/27/2022 | PRINTED | 004208 KENTUCKY STATE TREASURER  | 500.00    |         |       |            |
| 40615                        | 05/27/2022 | PRINTED | 001095 KY STATE TREASURER        | 6.00      |         |       |            |
| 40616                        | 05/27/2022 | PRINTED | 005317 BISHOP BROSSART HIGH SCHO | 100.00    |         |       |            |
| 40617                        | 05/27/2022 | PRINTED | 004658 BSN SPORTS                | 8,238.88  |         |       |            |
| 40618                        | 05/27/2022 | PRINTED | 003830 DAYTON BOARD OF EDUCATION | 474.00    |         |       |            |
| 40619                        | 05/27/2022 | PRINTED | 003830 DAYTON BOARD OF EDUCATION | 74.00     |         |       |            |
| 40620                        | 05/27/2022 | PRINTED | 000614 EGELSTON MAYNARD          | 675.38    |         |       |            |
| 40621                        | 05/27/2022 | PRINTED | 004866 HOMETOWN HEROES           | 353.00    |         |       |            |
| 40622                        | 05/27/2022 | PRINTED | 000930 JESSE HERBST              | 138.32    |         |       |            |
| 40623                        | 05/27/2022 | PRINTED | 005480 NEWPORT CENTRAL CATHOLIC  | 47.91     |         |       |            |
| 40624                        | 05/27/2022 | PRINTED | 004653 SAM'S CLUB                | 100.00    |         |       |            |
| 40625                        | 05/27/2022 | PRINTED | 003510 SPORTDECALS               | 140.00    |         |       |            |
| 40626                        | 05/27/2022 | PRINTED | 005482 JESSICA BACON             | 80.00     |         |       |            |
| 83 CHECKS CASH ACCOUNT TOTAL |            |         |                                  | 67,643.81 | .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 |
|---------|------------|---------|----------------------------------|-----------|---------|-------|------------|
| 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    |         |       |            |
| 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     |         |       |            |
| 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    |         |       |            |
| 40390   | 04/22/2022 | PRINTED | 005300 JUDITH LEE REYNOLDS       | 300.00    |         |       |            |
| 40417   | 04/29/2022 | PRINTED | 004469 DRUG FREE CLUBS OF AMERIC | 70.00     |         |       |            |
| 40454   | 05/04/2022 | PRINTED | 005128 JESSICA HOFFMAN           | 412.18    |         |       |            |
| 40472   | 05/06/2022 | PRINTED | 005128 JESSICA HOFFMAN           | 128.64    |         |       |            |
| 40474   | 05/06/2022 | PRINTED | 005300 JUDITH LEE REYNOLDS       | 420.00    |         |       |            |
| 40477   | 05/06/2022 | PRINTED | 004081 LYKINS OIL COMPANY        | 1,348.33  |         |       |            |
| 40488   | 05/09/2022 | PRINTED | 000192 BOBBY CRITTENDON          | 100.00    |         |       |            |
| 40490   | 05/09/2022 | PRINTED | 005400 LAUREN ADAMS              | 17.04     |         |       |            |
| 40491   | 05/11/2022 | PRINTED | 005467 BETTMAN NATURAL RESOURCE  | 340.00    |         |       |            |
| 40492   | 05/11/2022 | PRINTED | 005448 CROWN TROPHY              | 98.50     |         |       |            |
| 40494   | 05/12/2022 | PRINTED | 000694 FT. THOMAS FLORIST        | 70.00     |         |       |            |
| 40504   | 05/12/2022 | PRINTED | 003428 BRANDON DEBRULER          | 48.86     |         |       |            |
| 40510   | 05/18/2022 | PRINTED | 003224 AMANDA BERRINGER          | 21.46     |         |       |            |
| 40514   | 05/18/2022 | PRINTED | 005469 DIXIE HEIGHTS HIGH SCHOOL | 200.00    |         |       |            |
| 40515   | 05/18/2022 | PRINTED | 000694 FT. THOMAS FLORIST        | 110.00    |         |       |            |
| 40516   | 05/18/2022 | PRINTED | 005470 HOLMES HIGH SCHOOL        | 75.00     |         |       |            |
| 40524   | 05/19/2022 | PRINTED | 004703 AMAZON                    | 8,367.16  |         |       |            |
| 40525   | 05/19/2022 | PRINTED | 004703 AMAZON                    | 2,273.00  |         |       |            |
| 40526   | 05/19/2022 | PRINTED | 004703 AMAZON                    | 1,056.61  |         |       |            |
| 40527   | 05/19/2022 | PRINTED | 004703 AMAZON                    | 45.11     |         |       |            |
| 40529   | 05/19/2022 | PRINTED | 005473 BILLY BURNS               | 8.64      |         |       |            |
| 40536   | 05/19/2022 | PRINTED | 002229 FRYSCY, INC.              | 120.00    |         |       |            |
| 40537   | 05/19/2022 | PRINTED | 000694 FT. THOMAS FLORIST        | 102.50    |         |       |            |
| 40544   | 05/19/2022 | PRINTED | 004081 LYKINS OIL COMPANY        | 574.09    |         |       |            |
| 40545   | 05/19/2022 | PRINTED | 002857 MOWER EXPRESS, INC.       | 499.99    |         |       |            |
| 40549   | 05/19/2022 | PRINTED | 005232 NORTHERN KY UNIVERSITY    | 432.00    |         |       |            |
| 40562   | 05/19/2022 | PRINTED | 003464 THE INSTRUMENTALIST PRODU | 138.00    |         |       |            |
| 40563   | 05/19/2022 | PRINTED | 001923 THERESA FISSETTE          | 89.20     |         |       |            |
| 40565   | 05/19/2022 | PRINTED | 004943 TRACY GENTRUP-RUEBUSCH    | 45.08     |         |       |            |
| 40575   | 05/20/2022 | PRINTED | 000490 DAYTON H.S. ACTIVITY ACCT | 20.00     |         |       |            |
| 40576   | 05/23/2022 | PRINTED | 004029 A1 AMUSEMENT & PARTY RENT | 3,575.49  |         |       |            |
| 40577   | 05/23/2022 | PRINTED | 005476 SIGN GYPSIES              | 95.00     |         |       |            |
| 40578   | 05/24/2022 | PRINTED | 005449 KIM TOWNSLEY              | 35.92     |         |       |            |
| 40579   | 05/24/2022 | PRINTED | 005285 BALLOONS-N-BEYOND         | 600.00    |         |       |            |
| 40581   | 05/25/2022 | PRINTED | 005479 SHERRY CLIFTON            | 64.43     |         |       |            |
| 40582   | 05/27/2022 | PRINTED | 003224 AMANDA BERRINGER          | 489.86    |         |       |            |
| 40583   | 05/27/2022 | PRINTED | 000358 CINCINNATI ZOO            | 77.00     |         |       |            |
| 40584   | 05/27/2022 | PRINTED | 002686 MILLER IMPRINTS           | 50.00     |         |       |            |
| 40585   | 05/27/2022 | PRINTED | 002196 A-1 ELECTRIC              | 79.06     |         |       |            |
| 40586   | 05/27/2022 | PRINTED | 005010 ADVANTAGE TENT AND PARTY  | 465.00    |         |       |            |
| 40587   | 05/27/2022 | PRINTED | 003953 ALLIED SUPPLY CO INC      | 235.84    |         |       |            |
| 40588   | 05/27/2022 | PRINTED | 004460 AT&T MOBILITY             | 371.15    |         |       |            |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

| FUND: 1 GENERAL FUND |      |                                  |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|----------------------|------|----------------------------------|--|--------------------------|--------------------|
| ASSETS               |      |                                  |  |                          |                    |
| 10                   | 6101 | CASH IN BANK                     |  | -89,462.47               | 2,651,907.34       |
|                      |      | TOTAL ASSETS                     |  | -89,462.47               | 2,651,907.34       |
| LIABILITIES          |      |                                  |  |                          |                    |
| 10                   | 7603 | PURCHASE OBLIGATIONS             |  | -937.25                  | 28,756.28          |
|                      |      | TOTAL LIABILITIES                |  | -937.25                  | 28,756.28          |
| FUND BALANCE         |      |                                  |  |                          |                    |
| 10                   | 6302 | REVENUES CONTROL                 |  | -526,820.00              | -8,864,148.91      |
| 10                   | 7602 | EXPENDITURES CONTROL             |  | 616,282.47               | 6,212,241.57       |
| 10                   | 8753 | ASSIGNED-PUR OBLG CURR (1-12)    |  | 937.25                   | -28,756.28         |
|                      |      | TOTAL FUND BALANCE               |  | 90,399.72                | -2,680,663.62      |
|                      |      | TOTAL LIABILITIES + FUND BALANCE |  | 89,462.47                | -2,651,907.34      |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

| FUND: 2      SPECIAL REVENUE |    |                                  |                               | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|----|----------------------------------|-------------------------------|--------------------------|--------------------|
| ASSETS                       |    |                                  |                               |                          |                    |
|                              | 20 | 6101                             | CASH IN BANK                  | 28,349.84                | 62,581.87          |
|                              | 20 | 6130                             | INTERFUND RECEIVABLES         | .00                      | 400.00             |
|                              |    | TOTAL ASSETS                     |                               | 28,349.84                | 62,981.87          |
| LIABILITIES                  |    |                                  |                               |                          |                    |
|                              | 20 | 7603                             | PURCHASE OBLIGATIONS          | 8,167.45                 | 49,563.16          |
|                              |    | TOTAL LIABILITIES                |                               | 8,167.45                 | 49,563.16          |
| FUND BALANCE                 |    |                                  |                               |                          |                    |
|                              | 20 | 6302                             | REVENUES CONTROL              | -289,680.81              | -3,053,444.66      |
|                              | 20 | 7602                             | EXPENDITURES CONTROL          | 261,330.97               | 2,990,462.79       |
|                              | 20 | 8753                             | ASSIGNED-PUR OBLG CURR (1-12) | -8,167.45                | -49,563.16         |
|                              |    | TOTAL FUND BALANCE               |                               | -36,517.29               | -112,545.03        |
|                              |    | TOTAL LIABILITIES + FUND BALANCE |                               | -28,349.84               | -62,981.87         |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

| FUND: 21 DIST ACTIVITY(SPEC REV ANN) |      |                                  |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|--------------------------------------|------|----------------------------------|--|--------------------------|--------------------|
| ASSETS                               |      |                                  |  |                          |                    |
| 21                                   | 6101 | CASH IN BANK                     |  | -458.11                  | 52,623.69          |
|                                      |      | TOTAL ASSETS                     |  | -458.11                  | 52,623.69          |
| LIABILITIES                          |      |                                  |  |                          |                    |
| 21                                   | 7603 | PURCHASE OBLIGATIONS             |  | .00                      | 1,164.80           |
|                                      |      | TOTAL LIABILITIES                |  | .00                      | 1,164.80           |
| FUND BALANCE                         |      |                                  |  |                          |                    |
| 21                                   | 6302 | REVENUES CONTROL                 |  | .00                      | -62,567.10         |
| 21                                   | 7602 | EXPENDITURES CONTROL             |  | 458.11                   | 9,943.41           |
| 21                                   | 8753 | ASSIGNED-PUR OBLG CURR (1-12)    |  | .00                      | -1,164.80          |
|                                      |      | TOTAL FUND BALANCE               |  | 458.11                   | -53,788.49         |
|                                      |      | TOTAL LIABILITIES + FUND BALANCE |  | 458.11                   | -52,623.69         |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

| FUND: 25 SCHOOL ACTIVITY FDS |      |                                  |  | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|------------------------------|------|----------------------------------|--|--------------------------|--------------------|
| ASSETS                       |      |                                  |  |                          |                    |
| 25                           | 6101 | CASH IN BANK                     |  | -25,402.39               | 140,673.73         |
|                              |      | TOTAL ASSETS                     |  | -25,402.39               | 140,673.73         |
| LIABILITIES                  |      |                                  |  |                          |                    |
| 25                           | 7421 | ACCOUNTS PAYABLE                 |  | -670.78                  | -1,030.00          |
| 25                           | 7603 | PURCHASE OBLIGATIONS             |  | -10,829.36               | 15,876.94          |
|                              |      | TOTAL LIABILITIES                |  | -11,500.14               | 14,846.94          |
| FUND BALANCE                 |      |                                  |  |                          |                    |
| 25                           | 6302 | REVENUES CONTROL                 |  | -10,268.91               | -370,977.98        |
| 25                           | 7602 | EXPENDITURES CONTROL             |  | 36,342.08                | 231,334.25         |
| 25                           | 8753 | ASSIGNED-PUR OBLG CURR (1-12)    |  | 10,829.36                | -15,876.94         |
|                              |      | TOTAL FUND BALANCE               |  | 36,902.53                | -155,520.67        |
|                              |      | TOTAL LIABILITIES + FUND BALANCE |  | 25,402.39                | -140,673.73        |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

|                               |    |                                  |                               | NET CHANGE  | ACCOUNT     |
|-------------------------------|----|----------------------------------|-------------------------------|-------------|-------------|
| FUND: 310 CAPITAL OUTLAY FUND |    |                                  |                               | FOR PERIOD  | BALANCE     |
| ASSETS                        |    |                                  |                               |             |             |
|                               | 31 | 6101                             | CASH IN BANK                  | -105,687.47 | .00         |
|                               |    | TOTAL ASSETS                     |                               | -105,687.47 | .00         |
| FUND BALANCE                  |    |                                  |                               |             |             |
|                               | 31 | 6302                             | REVENUES CONTROL              | -105,687.47 | -148,084.47 |
|                               | 31 | 7602                             | EXPENDITURES CONTROL          | 148,084.47  | 148,084.47  |
|                               | 31 | 8734                             | RESTRICTED-SFCCESCROW-PRIOR   | 31,967.47   | .00         |
|                               | 31 | 8735                             | RESTRICTED-FUTURE CONSTR BG-1 | 31,323.00   | .00         |
|                               |    | TOTAL FUND BALANCE               |                               | 105,687.47  | .00         |
|                               |    | TOTAL LIABILITIES + FUND BALANCE |                               | 105,687.47  | .00         |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

|                                       |    |                                  |                               | NET CHANGE  | ACCOUNT     |
|---------------------------------------|----|----------------------------------|-------------------------------|-------------|-------------|
| FUND: 320 BUILDING FUND (5 CENT LEVY) |    |                                  |                               | FOR PERIOD  | BALANCE     |
| ASSETS                                |    |                                  |                               |             |             |
|                                       | 32 | 6101                             | CASH IN BANK                  | -369,355.95 | -114,651.30 |
|                                       |    | TOTAL ASSETS                     |                               | -369,355.95 | -114,651.30 |
| FUND BALANCE                          |    |                                  |                               |             |             |
|                                       | 32 | 6302                             | REVENUES CONTROL              | -9,621.96   | -525,361.96 |
|                                       | 32 | 7602                             | EXPENDITURES CONTROL          | 369,355.95  | 640,013.26  |
|                                       | 32 | 8735                             | RESTRICTED-FUTURE CONSTR BG-1 | 9,621.96    | .00         |
|                                       |    | TOTAL FUND BALANCE               |                               | 369,355.95  | 114,651.30  |
|                                       |    | TOTAL LIABILITIES + FUND BALANCE |                               | 369,355.95  | 114,651.30  |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

| FUND: 360 CONSTRUCTION FUND |    |                                  |                              | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS                      |    |                                  |                              |                          |                    |
|                             | 36 | 6101                             | CASH IN BANK                 | 371,073.43               | 173,554.32         |
|                             |    | TOTAL ASSETS                     |                              | 371,073.43               | 173,554.32         |
| FUND BALANCE                |    |                                  |                              |                          |                    |
|                             | 36 | 6302                             | REVENUES CONTROL             | -445,140.47              | -554,735.58        |
|                             | 36 | 7602                             | EXPENDITURES CONTROL         | 74,067.04                | 437,165.86         |
|                             | 36 | 8735                             | RESTRICTED-FUTURECONST(BG-1) | .00                      | -55,984.60         |
|                             |    | TOTAL FUND BALANCE               |                              | -371,073.43              | -173,554.32        |
|                             |    | TOTAL LIABILITIES + FUND BALANCE |                              | -371,073.43              | -173,554.32        |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

| FUND: 400 DEBT SERVICE FUND |    |                                  |                      | NET CHANGE<br>FOR PERIOD | ACCOUNT<br>BALANCE |
|-----------------------------|----|----------------------------------|----------------------|--------------------------|--------------------|
| ASSETS                      |    |                                  |                      |                          |                    |
|                             | 40 | 6101                             | CASH IN BANK         | 116,324.95               | .00                |
|                             |    | TOTAL ASSETS                     |                      | 116,324.95               | .00                |
| FUND BALANCE                |    |                                  |                      |                          |                    |
|                             | 40 | 6302                             | REVENUES CONTROL     | -116,324.95              | -416,013.52        |
|                             | 40 | 7602                             | EXPENDITURES CONTROL | .00                      | 416,013.52         |
|                             |    | TOTAL FUND BALANCE               |                      | -116,324.95              | .00                |
|                             |    | TOTAL LIABILITIES + FUND BALANCE |                      | -116,324.95              | .00                |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

|                                  |       |                               | NET CHANGE | ACCOUNT       |
|----------------------------------|-------|-------------------------------|------------|---------------|
| FUND: 51 FOOD SERVICE FUND       |       |                               | FOR PERIOD | BALANCE       |
| ASSETS                           |       |                               |            |               |
| 51                               | 6101  | CASH IN BANK                  | 12,132.73  | 383,680.62    |
| 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                     |       |                               | 12,132.73  | 469,099.75    |
| 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          | 1,898.59   | 1,898.59      |
| 51                               | 77000 | DEF INFLOW RESOUR-OPEB LIAB   | .00        | -49,184.00    |
| 51                               | 7700P | DEFER INFLOW RESOR-PENSION    | .00        | -3,263.00     |
| TOTAL LIABILITIES                |       |                               | 1,898.59   | -371,350.41   |
| FUND BALANCE                     |       |                               |            |               |
| 51                               | 6302  | REVENUES CONTROL              | -92,563.56 | -1,119,978.28 |
| 51                               | 7602  | EXPENDITURES CONTROL          | 80,430.83  | 736,297.66    |
| 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) | -1,898.59  | -1,898.59     |
| TOTAL FUND BALANCE               |       |                               | -14,031.32 | -97,749.34    |
| TOTAL LIABILITIES + FUND BALANCE |       |                               | -12,132.73 | -469,099.75   |

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2022 11

|                            |    |                                  |                      | NET CHANGE | ACCOUNT    |
|----------------------------|----|----------------------------------|----------------------|------------|------------|
| FUND: 52 DAY CARE SERVICES |    |                                  |                      | FOR PERIOD | BALANCE    |
| ASSETS                     |    |                                  |                      |            |            |
|                            | 52 | 6101                             | CASH IN BANK         | 2,400.46   | 12,608.89  |
|                            |    | TOTAL ASSETS                     |                      | 2,400.46   | 12,608.89  |
| FUND BALANCE               |    |                                  |                      |            |            |
|                            | 52 | 6302                             | REVENUES CONTROL     | -6,886.58  | -64,021.30 |
|                            | 52 | 7602                             | EXPENDITURES CONTROL | 4,486.12   | 51,412.41  |
|                            |    | TOTAL FUND BALANCE               |                      | -2,400.46  | -12,608.89 |
|                            |    | TOTAL LIABILITIES + FUND BALANCE |                      | -2,400.46  | -12,608.89 |

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