

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JUNE, 2022**

BANK

CHECKING BANK BALANCE	\$	3,187,501.27
bank deposit correction 5/6	\$	(65.00)
LESS OUTSTANDING CHECKS AP	\$	(157,546.97)
LESS OUTSTANDING CHECKS PR	\$	(117,623.19)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(1,239.35)
LESS OUTSTANDING ACH (IND TAX)	\$	(241.52)
LESS OUTSTANDING ACH (KTRS)	\$	-
LESS OUTSTANDING ACH (CERS)	\$	(51,886.34)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$	(1,717.05)
LESS OUTSTANDING ACH (HEALTH INS)	\$	(18,919.94)
LESS OUTSTANDING ACH (SUMMER HI)	\$	(18,555.28)
LESS OUTSTANDING ACH (KY TAX)	\$	-
TOTAL BANK	\$	2,819,706.63

*Interest earning more on checking at this time

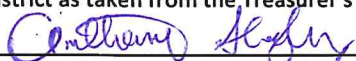
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$	2,177,783.99
LESS SUMMER HI PAYABLES	\$	(18,555.28)
SPECIAL REVENUE FUND	\$	37,565.74
DISTRICT ACTIVITY FUND	\$	48,503.24
SCHOOL ACTIVITY FUND	\$	137,503.00
CAPITAL OUTLAY FUND	\$	-
BUILDING FUND	\$	15,004.70
CONSTRUCTION FUND	\$	98,273.31
DEBT SERVICE FUND	\$	-
FOOD SERVICE FUND	\$	304,899.11
DAYCARE FUND	\$	18,728.82
TOTAL BOOKS	\$	2,819,706.63
DIFFERENCE IN BANK AND BOOKS	\$	(0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$	3,363,379.16
RECEIPTS	\$	1,044,818.85
PLUS CK VOIDED FR PRIOR MO		
EXPENSES: ACC PAYABLE	\$	(490,944.77)
PAYROLL	\$	(1,097,546.61)
ACH- ARBITER PAY		
ENDING BALANCE	\$	2,819,706.63
Balance in separate PayPal Account (fundraisers)	\$	10.65

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

7/20/22

Date

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 12

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-474,123.35	2,177,783.99
			TOTAL ASSETS	-474,123.35	2,177,783.99
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-6,608.51	-6,608.51
	10	7461	ACCR SALARIES & BENEFIT PBLE	-18,555.28	-18,555.28
	10	7603	PURCHASE OBLIGATIONS	-16,676.50	12,079.78
			TOTAL LIABILITIES	-41,840.29	-13,084.01
FUND BALANCE					
	10	6302	REVENUES CONTROL	-434,161.94	-9,298,310.85
	10	7602	EXPENDITURES CONTROL	933,449.08	7,145,690.65
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	16,676.50	-12,079.78
			TOTAL FUND BALANCE	515,963.64	-2,164,699.98
			TOTAL LIABILITIES + FUND BALANCE	474,123.35	-2,177,783.99

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-25,016.13	37,565.74
	20	6130	INTERFUND RECEIVABLES	-400.00	.00
		TOTAL ASSETS		-25,416.13	37,565.74
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-25,097.95	-25,097.95
	20	7603	PURCHASE OBLIGATIONS	-44,051.55	5,511.61
		TOTAL LIABILITIES		-69,149.50	-19,586.34
FUND BALANCE					
	20	6302	REVENUES CONTROL	-428,094.53	-3,481,539.19
	20	7602	EXPENDITURES CONTROL	478,608.61	3,469,071.40
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	44,051.55	-5,511.61
		TOTAL FUND BALANCE		94,565.63	-17,979.40
		TOTAL LIABILITIES + FUND BALANCE		25,416.13	-37,565.74

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 12

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-4,120.45	48,503.24
			TOTAL ASSETS	-4,120.45	48,503.24
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-1,164.80	.00
			TOTAL LIABILITIES	-1,164.80	.00
FUND BALANCE					
	21	6302	REVENUES CONTROL	2,000.00	-60,567.10
	21	7602	EXPENDITURES CONTROL	2,120.45	12,063.86
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,164.80	.00
			TOTAL FUND BALANCE	5,285.25	-48,503.24
			TOTAL LIABILITIES + FUND BALANCE	4,120.45	-48,503.24

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 12

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	-3,170.73	137,503.00
			TOTAL ASSETS	-3,170.73	137,503.00
LIABILITIES					
	25	7421	ACCOUNTS PAYABLE	1,030.00	.00
	25	7603	PURCHASE OBLIGATIONS	-10,005.82	5,871.12
			TOTAL LIABILITIES	-8,975.82	5,871.12
FUND BALANCE					
	25	6302	REVENUES CONTROL	-12,683.41	-383,661.39
	25	7602	EXPENDITURES CONTROL	14,824.14	246,158.39
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	10,005.82	-5,871.12
			TOTAL FUND BALANCE	12,146.55	-143,374.12
			TOTAL LIABILITIES + FUND BALANCE	3,170.73	-137,503.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-148,084.47
31	7602	EXPENDITURES CONTROL	.00	148,084.47
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 12

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	129,656.00	15,004.70
			TOTAL ASSETS	129,656.00	15,004.70
FUND BALANCE					
	32	6302	REVENUES CONTROL	-129,656.00	-655,017.96
	32	7602	EXPENDITURES CONTROL	.00	640,013.26
			TOTAL FUND BALANCE	-129,656.00	-15,004.70
			TOTAL LIABILITIES + FUND BALANCE	-129,656.00	-15,004.70

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	104,718.99	278,273.31
			TOTAL ASSETS	104,718.99	278,273.31
FUND BALANCE					
	36	6302	REVENUES CONTROL	-180,000.00	-734,735.58
	36	7602	EXPENDITURES CONTROL	75,281.01	512,446.87
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-55,984.60
			TOTAL FUND BALANCE	-104,718.99	-278,273.31
			TOTAL LIABILITIES + FUND BALANCE	-104,718.99	-278,273.31

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 12

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
40	6101	CASH IN BANK		-232,649.90	-232,649.90
40	6130	INTERFUND RECEIVABLES		232,649.90	232,649.90
	TOTAL ASSETS			.00	.00
LIABILITIES					
40	7421	ACCOUNTS PAYABLE		-10,218.27	-10,218.27
	TOTAL LIABILITIES			-10,218.27	-10,218.27
FUND BALANCE					
40	6302	REVENUES CONTROL		.00	-416,013.52
40	7602	EXPENDITURES CONTROL		10,218.27	426,231.79
	TOTAL FUND BALANCE			10,218.27	10,218.27
	TOTAL LIABILITIES + FUND BALANCE			.00	.00

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2022 12

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
	51	6101 CASH IN BANK	-258,781.51	124,899.11
	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	-258,781.51	210,318.24
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	.00	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	.00	-371,350.41
FUND BALANCE				
	51	6302 REVENUES CONTROL	-7,711.19	-1,127,689.47
	51	7602 EXPENDITURES CONTROL	266,492.70	1,002,790.36
	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)	.00	-1,898.59
		TOTAL FUND BALANCE	258,781.51	161,032.17
		TOTAL LIABILITIES + FUND BALANCE	258,781.51	-210,318.24

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2022 12

				NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES				FOR PERIOD	BALANCE
ASSETS					
	52	6101	CASH IN BANK	6,119.93	18,728.82
			TOTAL ASSETS	6,119.93	18,728.82
FUND BALANCE					
	52	6302	REVENUES CONTROL	-6,348.13	-70,369.43
	52	7602	EXPENDITURES CONTROL	228.20	51,640.61
			TOTAL FUND BALANCE	-6,119.93	-18,728.82
			TOTAL LIABILITIES + FUND BALANCE	-6,119.93	-18,728.82

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