

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JULY, 2022

BANK

CHECKING BANK BALANCE	\$ 3,382,221.37
BANK ERROR	\$ (65.00)
LESS OUTSTANDING CHECKS AP	\$ (99,710.40)
LESS OUTSTANDING CHECKS PR	\$ (34,549.54)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (165.46)
LESS OUTSTANDING ACH (IND TAX)	\$ (247.62)
LESS OUTSTANDING ACH (KTRS)	\$ (9,100.02)
LESS OUTSTANDING ACH (CERS)	\$ (25,845.78)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$ (3,139.25)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (18,884.26)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (13,532.43)
LESS OUTSTANDING ACH (KY TAX)	\$ (3,618.29)
TOTAL BANK	\$ 3,173,363.32

*Interest earning more on checking at this time

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,165,626.56
SPECIAL REVENUE FUND	\$ 69,179.50
DISTRICT ACTIVITY FUND	\$ 48,503.24
SCHOOL ACTIVITY FUND	\$ 146,666.14
CAPITAL OUTLAY FUND	\$ 42,397.00
BUILDING FUND	\$ 239,241.70
CONSTRUCTION FUND	\$ 278,163.33
DEBT SERVICE FUND	\$ (10,218.27)
FOOD SERVICE FUND	\$ 175,075.30
DAYCARE FUND	\$ 18,728.82
TOTAL BOOKS	\$ 3,173,363.32
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 2,819,706.63
RECEIPTS	\$ 932,916.46
PLUS CKS VOIDED FR PRIOR MO (39294/39342/39431/40065/40701)	\$ 1,276.44
EXPENSES: ACC PAYABLE	\$ (322,167.05)
PAYROLL	\$ (258,369.16)
ACH- ARBITER PAY	
ENDING BALANCE	\$ 3,173,363.32
Balance in separate PayPal Account (fundraisers)	\$ 10.66

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.

Anthony Hughey

Finance Officer

8/18/2022

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
40039	02/07/2022	PRINTED	005410 COLLEGE CONSERVATORY OF M	120.00			
40119	02/24/2022	PRINTED	005421 NORTHERN KY SOFTBALL COAC	60.00			
40289	03/31/2022	PRINTED	001689 SHERWIN WILLIAMS	170.21			
40454	05/04/2022	PRINTED	005128 JESSICA HOFFMAN	412.18			
40529	05/19/2022	PRINTED	005473 BILLY BURNS	8.64			
40562	05/19/2022	PRINTED	003464 THE INSTRUMENTALIST PRODU	138.00			
40706	06/20/2022	PRINTED	005491 KARLY MEYER	1,640.53			
40707	06/20/2022	PRINTED	005492 KATIE ARNETT	576.20			
40755	06/29/2022	PRINTED	004703 AMAZON	3,538.28			
40757	06/29/2022	PRINTED	005233 BEACON ATHLETICS	98.00			
40775	06/29/2022	PRINTED	005478 WIDGIT ONLINE	210.00			
40786	07/01/2022	PRINTED	004593 KSNA	330.00			
40799	07/07/2022	PRINTED	005094 SKOOL AID LLC	1,500.00			
40812	07/15/2022	PRINTED	004703 AMAZON	523.51			
40813	07/15/2022	PRINTED	005217 ARC DOCUMENT SOLUTIONS LL	109.98			
40818	07/15/2022	PRINTED	005092 REIS PROMOTIONS & APPAREL	348.00			
40822	07/15/2022	PRINTED	004797 FIRE DEPARTMENT OF BELLEV	160.00			
40839	07/20/2022	PRINTED	005486 CINCINNATI CIRCUS	250.00			
40840	07/20/2022	PRINTED	005292 MEGAN BLOSSER	27.50			
40842	07/20/2022	PRINTED	005497 CINCINNATI INSTITUTE OF E	1,500.00			
40843	07/20/2022	PRINTED	005504 HICKORY STICKS GOLF CLUB	4,888.00			
40845	07/20/2022	PRINTED	001167 LUDLOW INDEPENDENT SCHOOL	250.00			
40846	07/20/2022	PRINTED	005099 NKFCA	200.00			
40847	07/20/2022	PRINTED	005381 NORTHERN KENTUCKY MS ATHL	375.00			
40856	07/21/2022	PRINTED	000491 DAYTON H.S. ATH. DEPT.	100.00			
40861	07/21/2022	PRINTED	002825 RICHARD WOLF	6.99			
40866	07/26/2022	PRINTED	002596 BRIGHTON CENTER	1,382.42			
40867	07/26/2022	PRINTED	000259 CAMPBELL CO. SCHOOLS	235.74			
40868	07/26/2022	PRINTED	004254 DUKE ENERGY	17,573.67			
40870	07/26/2022	PRINTED	005061 ENCORE TECHNOLOGIES	7,600.72			
40871	07/26/2022	PRINTED	004137 EXTERMITAL PEST CONTROL	143.00			
40873	07/26/2022	PRINTED	004819 IBENZER INC	4,320.00			
40874	07/26/2022	PRINTED	002709 KACTE	120.00			
40875	07/26/2022	PRINTED	001008 KASA	469.04			
40876	07/26/2022	PRINTED	005506 KELLY KRENTZ	129.31			
40877	07/26/2022	PRINTED	003952 KENNY'S COLLISION CENTER,	2,843.46			
40878	07/26/2022	PRINTED	002641 KROGER-CINCINNATI CUSTOME	25.51			
40881	07/26/2022	PRINTED	004840 POWERSCHOOL GROUP LLC	1,118.64			
40882	07/26/2022	PRINTED	001689 SHERWIN WILLIAMS	137.25			
40883	07/26/2022	PRINTED	004404 BNS FBO SHRED IT USA - CI	118.55			
40884	07/26/2022	PRINTED	001759 STIGLER SUPPLY CO	199.74			
40885	07/26/2022	PRINTED	003880 TIMOTHY CHENOT	810.71			
40886	07/26/2022	PRINTED	002729 TOM SEXTON & ASSOCIATES,	854.25			
40889	07/26/2022	PRINTED	005507 YOUTH SPORTS ASSOCIATION	2,064.00			
40890	07/27/2022	PRINTED	005487 HONEY HILL FARM	356.40			
40891	07/27/2022	PRINTED	004914 TYLER MOBARRY	50.00			
40892	07/28/2022	PRINTED	005256 KY EMPLOYERS MUTUAL INSUR	41,511.97			
40893	07/28/2022	PRINTED	001381 NORTHERN KY. ACADEMIC LEA	105.00			
48 CHECKS				CASH ACCOUNT TOTAL	99,710.40	.00	

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2022 TO: 07/31/2022**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 07/31/2022

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1507	HOFFMAN, JESSICA	06/15/2022	100770	1,689.14
1507	HOFFMAN, JESSICA	06/15/2022	100791	1,689.14
2845	DELTA DENTAL	06/15/2022	100819	908.70
3483	JEFFERSON PILOT LIFE	06/15/2022	100822	59.98
3743	AMERICAN FIDELITY ASSURANCE CO.	06/15/2022	100823	6,044.32
3790	GRANGE INSURANCE	06/15/2022	100824	57.52
3804	VSP VISION	06/15/2022	100825	300.30
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2022	100827	88.43
385	COLONIAL INS	06/15/2022	100835	107.44
1092	KY STATE TREAS (DEF COMP)	06/15/2022	100836	110.00
1670	METLIFE INVESTORS	06/15/2022	100837	150.00
2845	DELTA DENTAL	06/15/2022	100840	908.70
2960	METROPOLITAN LIFE INSURANCE CO	06/15/2022	100841	90.00
3401	KENTUCKY STATE TREASURER	06/15/2022	100842	110.07
3483	JEFFERSON PILOT LIFE	06/15/2022	100843	59.98
3743	AMERICAN FIDELITY ASSURANCE CO.	06/15/2022	100844	6,044.32
3790	GRANGE INSURANCE	06/15/2022	100845	57.52
3804	VSP VISION	06/15/2022	100846	300.30
3928	AMERICAN FIDELITY	06/15/2022	100847	705.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2022	100848	88.43
4003	CHILD SUPPORT ENFORCEMENT	06/15/2022	100849	270.00
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	06/15/2022	100851	105.00
5483	LLOYD & MCDANIEL, PLC	06/15/2022	100852	413.34
1811	CRUTCHFIELD, CALEB R	07/29/2022	100885	411.39
1814	POWERS, JOSEPH D	07/29/2022	100887	407.48
1751	ADAMS, LAUREN M	07/29/2022	100888	1,121.96
1432	GIER, JOSEPH	07/29/2022	100889	119.48
1533	PREJEAN, JENNIFER	07/29/2022	100890	119.48
385	COLONIAL INS	07/29/2022	100891	6.90
1092	KY STATE TREAS (DEF COMP)	07/29/2022	100892	570.00
1670	METLIFE INVESTORS	07/29/2022	100893	50.00
1836	THE CITY OF DAYTON KY	07/29/2022	100894	5,289.99
2121	CAMPBELL COUNTY FISCAL COURT	07/29/2022	100895	969.60
2845	DELTA DENTAL	07/29/2022	100896	755.39
2960	METROPOLITAN LIFE INSURANCE CO	07/29/2022	100897	50.00
3483	JEFFERSON PILOT LIFE	07/29/2022	100898	155.80
3743	AMERICAN FIDELITY ASSURANCE CO.	07/29/2022	100899	3,599.88
3790	GRANGE INSURANCE	07/29/2022	100900	108.94
3804	VSP VISION	07/29/2022	100901	262.94
3928	AMERICAN FIDELITY	07/29/2022	100902	84.00
3961	CINCINNATI LIFE INSURANCE COMPANY	07/29/2022	100903	108.68
TOTAL CHECKS			41	34,549.54

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		-10,839.40	2,165,626.56
10	6153	ACCOUNTS RECEIVABLE		-23,661.03	.00
TOTAL ASSETS				-34,500.43	2,165,626.56
LIABILITIES					
10	7421	ACCOUNTS PAYABLE		7,120.37	-240.36
10	7461	ACCR SALARIES & BENEFIT PBLE		18,555.28	.00
10	7603	PURCHASE OBLIGATIONS		65,174.80	77,254.58
TOTAL LIABILITIES				90,850.45	77,014.22
FUND BALANCE					
10	6302	REVENUES CONTROL		-375,006.84	-375,006.84
10	7602	EXPENDITURES CONTROL		383,831.62	383,831.62
10	8753	ASSIGNED-PUR OBLG CURR (1-12)		-65,174.80	-77,254.58
10	8770	UNASSIGNED FUND BALANCE		.00	-2,164,424.23
TOTAL FUND BALANCE				-56,350.02	-2,232,854.03
TOTAL LIABILITIES + FUND BALANCE				34,500.43	-2,155,839.81

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		31,613.76	69,179.50
20	6153	ACCOUNTS RECEIVABLE		-325,920.94	.00
TOTAL ASSETS				-294,307.18	69,179.50
LIABILITIES					
20	7421	ACCOUNTS PAYABLE		24,802.02	-295.93
20	7481	ADVANCES FROM GRANTORS		338,388.73	.00
20	7603	PURCHASE OBLIGATIONS		32,436.47	37,948.08
TOTAL LIABILITIES				395,627.22	37,652.15
FUND BALANCE					
20	6302	REVENUES CONTROL		-192,972.80	-192,972.80
20	7602	EXPENDITURES CONTROL		124,089.23	124,089.23
20	8753	ASSIGNED-PUR OBLG CURR (1-12)		-32,436.47	-37,948.08
20	8770	UNASSIGNED FUND BALANCE		.00	450.00
TOTAL FUND BALANCE				-101,320.04	-106,381.65
TOTAL LIABILITIES + FUND BALANCE				294,307.18	-68,729.50

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 1

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	.00	48,503.24
			TOTAL ASSETS	.00	48,503.24
FUND BALANCE					
	21	8737	RESTRICTED - OTHER	.00	-48,503.24
			TOTAL FUND BALANCE	.00	-48,503.24
			TOTAL LIABILITIES + FUND BALANCE	.00	-48,503.24

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 1

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	7,845.11	146,666.14
TOTAL ASSETS			7,845.11	146,666.14
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	18,486.02	24,357.14
TOTAL LIABILITIES			18,486.02	24,357.14
FUND BALANCE				
25	6302	REVENUES CONTROL	-162,164.67	-162,164.67
25	7602	EXPENDITURES CONTROL	15,498.53	15,498.53
25	8737	RESTRICTED - OTHER	138,821.03	5,871.12
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-18,486.02	-24,357.14
25	8770	UNASSIGNED FUND BALANCE	.00	-5,871.12
TOTAL FUND BALANCE			-26,331.13	-171,023.28
TOTAL LIABILITIES + FUND BALANCE			-7,845.11	-146,666.14

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	42,397.00	42,397.00
			TOTAL ASSETS	42,397.00	42,397.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	-42,397.00	-42,397.00
			TOTAL FUND BALANCE	-42,397.00	-42,397.00
			TOTAL LIABILITIES + FUND BALANCE	-42,397.00	-42,397.00

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	224,237.00	239,241.70
			TOTAL ASSETS	224,237.00	239,241.70
FUND BALANCE					
	32	6302	REVENUES CONTROL	-224,237.00	-224,237.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-15,004.70
			TOTAL FUND BALANCE	-224,237.00	-239,241.70
			TOTAL LIABILITIES + FUND BALANCE	-224,237.00	-239,241.70

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-109.98	278,163.33
	TOTAL ASSETS			-109.98	278,163.33
FUND BALANCE					
36	7602	EXPENDITURES CONTROL		109.98	109.98
36	8735	RESTRICTED-FUTURECONST(BG-1)		.00	-278,273.31
	TOTAL FUND BALANCE			109.98	-278,163.33
	TOTAL LIABILITIES + FUND BALANCE			109.98	-278,163.33

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	50,176.19	175,075.30
51	6153	ACCOUNTS RECEIVABLE	-85,929.23	.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			-35,753.04	260,494.43
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	22,163.29	22,163.29
51	7602	EXPENDITURES CONTROL	13,589.75	13,589.75
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	146,446.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	143,561.00
51	8739	RESTRICTED-NET POSITION	1,898.59	-208,929.75
51	8739I	RESTR NET POSITION-INVENTO	.00	-2,177.13
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-1,898.59
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,898.59	.00
51	8770	UNASSIGNED FUND BALANCE	.00	-1,898.59
TOTAL FUND BALANCE			35,753.04	110,855.98
TOTAL LIABILITIES + FUND BALANCE			35,753.04	-260,494.43

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 1

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	.00	18,728.82
			TOTAL ASSETS	.00	18,728.82
FUND BALANCE					
	52	8739	RESTRICTED-NET ASSETS	.00	-18,728.82
			TOTAL FUND BALANCE	.00	-18,728.82
			TOTAL LIABILITIES + FUND BALANCE	.00	-18,728.82

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