

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

BANK

CHECKING BANK BALANCE	\$ 2,719,969.14
INVESTMENTS (2 CD'S)	\$ 100,000.00
LESS OUTSTANDING CHECKS AP	\$ (194,601.00)
LESS OUTSTANDING CHECKS PR	\$ (34,326.91)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (904.05)
LESS OUTSTANDING ACH (IND TAX)	\$ (247.62)
LESS OUTSTANDING ACH (KTRS)	\$ (42,119.76)
LESS OUTSTANDING ACH (CERS)	\$ (38,342.11)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE)	\$ (2,987.33)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (15,504.37)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (11,523.20)
LESS OUTSTANDING ACH (KY TAX)	\$ (10,430.41)
TOTAL BANK	\$ 2,468,982.38

*Interest earning more on checking at this time

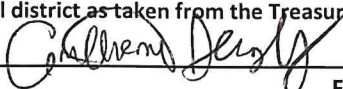
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,854,757.07
SPECIAL REVENUE FUND	\$ 134,948.30
DISTRICT ACTIVITY FUND	\$ 47,728.17
SCHOOL ACTIVITY FUND	\$ 133,339.56
CAPITAL OUTLAY FUND	\$ 42,397.00
BUILDING FUND	\$ 239,241.70
CONSTRUCTION FUND	\$ (123,314.61)
DEBT SERVICE FUND	\$ (10,218.27)
FOOD SERVICE FUND	\$ 136,584.39
DAYCARE FUND	\$ 13,519.07
TOTAL BOOKS	\$ 2,468,982.38
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 3,173,363.32
RECEIPTS	\$ 756,774.18
	\$ -
EXPENSES: ACC PAYABLE	\$ (793,752.93)
PAYROLL	\$ (662,402.19)
ACH- ARBITER PAY	\$ (5,000.00)
ENDING BALANCE	\$ 2,468,982.38
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.



Finance Officer

9/19/22

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			
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			
40885	07/26/2022	PRINTED	003880 TIMOTHY CHENOT	810.71			
40891	07/27/2022	PRINTED	004914 TYLER MOBARRY	50.00			
40893	07/28/2022	PRINTED	001381 NORTHERN KY. ACADEMIC LEA	105.00			
40898	08/05/2022	PRINTED	004866 HOMETOWN HEROES	514.56			
40905	08/05/2022	PRINTED	005429 BETH FIELDS	76.74			
40907	08/05/2022	PRINTED	005514 THE CENTER FOR NEXT GENER	1,200.00			
40944	08/11/2022	PRINTED	005406 KENTUCKY FBAL	200.00			
40953	08/12/2022	PRINTED	005046 ASHER KHAN	221.52			
40969	08/12/2022	PRINTED	004444 PROVEN LEARNING	1,122.00			
40977	08/23/2022	PRINTED	002196 A-1 ELECTRIC	34.22			
40995	08/23/2022	PRINTED	005499 LEXIA LEARNING SYSTEMS LL	400.00			
40996	08/23/2022	PRINTED	003845 MINUTEMAN PRESS SOUTHGATE	1,010.59			
40997	08/23/2022	PRINTED	001365 NKCES	1,842.34			
41003	08/23/2022	PRINTED	005165 SAVVAS LEARNING COMPANY L	6,800.00			
41005	08/23/2022	PRINTED	004550 STEPHEN M. DICKERSON	200.00			
41015	08/23/2022	PRINTED	005398 VOYAGER SOPRIS LEARNING,	2,000.00			
41017	08/23/2022	PRINTED	005050 WORKS INTERNATIONAL, INC.	1,795.50			
41018	08/24/2022	PRINTED	003852 HANSMAN'S CORNER MARKET	70.03			
41020	08/24/2022	PRINTED	004647 KONA ICE	689.75			
41023	08/26/2022	PRINTED	004658 BSN SPORTS	1,905.97			
41024	08/26/2022	PRINTED	005316 GRANT CO HIGH SCHOOL	300.00			
41025	08/26/2022	PRINTED	005181 HUDL	3,997.00			
41026	08/26/2022	PRINTED	003549 KHSAA	1,000.00			
41027	08/26/2022	PRINTED	004932 KHSCA	1,170.00			
41028	08/26/2022	PRINTED	005099 NKFCA	185.00			
41029	08/26/2022	PRINTED	005099 NKFCA	666.00			
41030	08/26/2022	PRINTED	005361 NORTHERN KY GIRLS VOLLEYB	125.00			
41031	08/26/2022	PRINTED	005232 NORTHERN KY UNIVERSITY	2,000.00			
41033	08/31/2022	PRINTED	004703 AMAZON	14,777.72			
41034	08/31/2022	PRINTED	004703 AMAZON	2,141.41			
41035	08/31/2022	PRINTED	004703 AMAZON	707.66			
41036	08/31/2022	PRINTED	003743 AMERICAN FIDELITY ASSURAN	7,386.04			
41037	08/31/2022	PRINTED	000060 AMERICAN SOUND & ELECTRON	1,553.01			
41038	08/31/2022	PRINTED	000099 ARTS RENTAL EQUIP	360.00			
41039	08/31/2022	PRINTED	004460 AT&T MOBILITY	353.67			
41040	08/31/2022	PRINTED	000259 CAMPBELL CO. SCHOOLS	437.68			
41041	08/31/2022	PRINTED	002121 CAMPBELL COUNTY FISCAL CO	1,886.16			
41042	08/31/2022	PRINTED	005286 CAPITAL ONE	45.00			
41043	08/31/2022	PRINTED	002501 CARDINAL	3,627.50			
41044	08/31/2022	PRINTED	005432 CHROMEBOOKPARTS.COM	172.74			
41045	08/31/2022	PRINTED	003961 CINCINNATI LIFE INSURANCE	142.77			
41046	08/31/2022	PRINTED	002845 DELTA DENTAL	1,104.90			

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
41047	08/31/2022	PRINTED	004254 DUKE ENERGY	288.20			
41048	08/31/2022	PRINTED	005331 EGLESTON MAYNARD	467.64			
41049	08/31/2022	PRINTED	004749 ESGI	1,344.00			
41050	08/31/2022	PRINTED	000675 FOSTER SPECIAL INSTRUMENT	195.00			
41051	08/31/2022	PRINTED	003790 GRANGE INSURANCE	111.99			
41052	08/31/2022	PRINTED	004189 JAY BREWER	108.12			
41053	08/31/2022	PRINTED	003483 JEFFERSON PILOT LIFE	320.17			
41054	08/31/2022	PRINTED	004690 LEO J. BRIELMAIER CO.	44,241.00			
41055	08/31/2022	PRINTED	005054 LIBERTY MUTUAL INSURANCE	60.00			
41056	08/31/2022	PRINTED	005522 LINDE GAS & EQUIPMENT	270.23			
41058	08/31/2022	PRINTED	004081 LYKINS OIL COMPANY	1,183.78			
41059	08/31/2022	PRINTED	005521 MENTAL HEALTH AMERICA OF	60.00			
41060	08/31/2022	PRINTED	002779 MOBILCOMM	1,657.50			
41061	08/31/2022	PRINTED	003958 NCS PEARSON	913.50			
41062	08/31/2022	PRINTED	004194 NEWFORMS INC	150.00			
41063	08/31/2022	PRINTED	001365 NKCES	26,000.00			
41064	08/31/2022	PRINTED	004963 PROCARE THERAPY, INC	1,084.73			
41065	08/31/2022	PRINTED	003086 QUALITY SIGNS & SERVICE C	566.00			
41066	08/31/2022	PRINTED	002825 RICHARD WOLF	45.99			
41067	08/31/2022	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	174.10			
41068	08/31/2022	PRINTED	005139 SCHOLASTIC INC.	176.19			
41069	08/31/2022	PRINTED	005516 SOCK CONCEPTS	200.00			
41070	08/31/2022	PRINTED	004735 STAPLES ADVANTAGE	2,124.83			
41071	08/31/2022	PRINTED	005246 STEP CG, LLC	385.00			
41072	08/31/2022	PRINTED	001759 STIGLER SUPPLY CO	2,185.26			
41073	08/31/2022	PRINTED	001836 THE CITY OF DAYTON KY	7,471.96			
41074	08/31/2022	PRINTED	002729 TOM SEXTON & ASSOCIATES,	18,577.50			
41075	08/31/2022	PRINTED	001966 TRANSFER STATION SPORTS A	2,201.00			
41076	08/31/2022	PRINTED	003667 UNIVERSITY OF OREGON	350.00			
41077	08/31/2022	PRINTED	005398 VOYAGER SOPRIS LEARNING,	12,735.80			
41078	08/31/2022	PRINTED	003804 VSP VISION	335.76			
41079	08/31/2022	PRINTED	003437 WALTON-VERONA INDEPENDENT	240.00			
84 CHECKS CASH ACCOUNT TOTAL				194,601.00	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 08/31/2022

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 08/31/2022

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1836	THE CITY OF DAYTON KY	07/29/2022	100894	5,289.99
2121	CAMPBELL COUNTY FISCAL COURT	07/29/2022	100895	969.60
1828	LUCAS, EMMIE	08/15/2022	100914	1,233.40
1820	HEMMERLE, MADELINE	08/15/2022	100918	1,411.57
3401	KENTUCKY STATE TREASURER	08/15/2022	100926	110.07
1666	FROMEYER, BRIAN M	08/30/2022	100932	759.23
1751	ADAMS, LAUREN M	08/30/2022	100935	1,121.96
1832	BICKERS, TAYLOR M	08/30/2022	100936	399.59
1831	SPRINGER, JONATHON T	08/30/2022	100939	221.99
1533	PREJEAN, JENNIFER	08/30/2022	100941	71.90
385	COLONIAL INS	08/30/2022	100942	39.19
1092	KY STATE TREAS (DEF COMP)	08/30/2022	100943	660.00
1670	METLIFE INVESTORS	08/30/2022	100944	200.00
1836	THE CITY OF DAYTON KY	08/30/2022	100945	7,439.26
2121	CAMPBELL COUNTY FISCAL COURT	08/30/2022	100946	1,627.89
2845	DELTA DENTAL	08/30/2022	100947	1,016.91
2960	METROPOLITAN LIFE INSURANCE CO	08/30/2022	100948	140.00
3483	JEFFERSON PILOT LIFE	08/30/2022	100949	118.63
3743	AMERICAN FIDELITY ASSURANCE CO.	08/30/2022	100950	7,195.60
3790	GRANGE INSURANCE	08/30/2022	100951	111.99
3804	VSP VISION	08/30/2022	100952	342.94
3928	AMERICAN FIDELITY	08/30/2022	100953	789.00
3961	CINCINNATI LIFE INSURANCE COMPANY	08/30/2022	100954	142.77
4003	CHILD SUPPORT ENFORCEMENT	08/30/2022	100955	270.00
4937	DAYTON DAYCARE	08/30/2022	100956	1,801.87
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	08/30/2022	100957	105.00
5483	LLOYD & MCDANIEL, PLC	08/30/2022	100958	413.34
1833	DONELAN, EMMA C	08/31/2022	100959	310.79
1836	THE CITY OF DAYTON KY	08/31/2022	100960	8.75
2121	CAMPBELL COUNTY FISCAL COURT	08/31/2022	100961	3.68
TOTAL CHECKS			30	34,326.91

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 2

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-410,869.49		1,754,757.07
10	6101I	CERT OF DEP-CASH EQUIV	100,000.00		100,000.00
TOTAL ASSETS			-310,869.49		1,854,757.07
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	136.00		-104.36
10	7603	PURCHASE OBLIGATIONS	15,179.72		92,434.30
TOTAL LIABILITIES			15,315.72		92,329.94
FUND BALANCE					
10	6302	REVENUES CONTROL	-418,209.69		-793,216.53
10	7602	EXPENDITURES CONTROL	728,943.18		1,112,774.80
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-15,179.72		-92,434.30
10	8770	UNASSIGNED FUND BALANCE	.00		-2,164,424.23
TOTAL FUND BALANCE			295,553.77		-1,937,300.26
TOTAL LIABILITIES + FUND BALANCE			310,869.49		-1,844,970.32

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 2

				NET CHANGE	ACCOUNT
FUND: 2 SPECIAL REVENUE				FOR PERIOD	BALANCE
ASSETS					
	20	6101	CASH IN BANK	65,768.80	134,948.30
			TOTAL ASSETS	65,768.80	134,948.30
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	289.42	-6.51
	20	7603	PURCHASE OBLIGATIONS	-3,165.00	34,783.08
			TOTAL LIABILITIES	-2,875.58	34,776.57
FUND BALANCE					
	20	6302	REVENUES CONTROL	-323,497.41	-516,470.21
	20	7602	EXPENDITURES CONTROL	257,439.19	381,528.42
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	3,165.00	-34,783.08
	20	8770	UNASSIGNED FUND BALANCE	.00	450.00
			TOTAL FUND BALANCE	-62,893.22	-169,274.87
			TOTAL LIABILITIES + FUND BALANCE	-65,768.80	-134,498.30

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 2

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-462.98	47,728.17
		TOTAL ASSETS	-462.98	47,728.17
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	1,736.09	1,736.09
		TOTAL LIABILITIES	1,736.09	1,736.09
FUND BALANCE				
21	6302	REVENUES CONTROL	-3,686.49	-3,686.49
21	7602	EXPENDITURES CONTROL	462.98	775.07
21	8737	RESTRICTED - OTHER	3,686.49	-44,816.75
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,736.09	-1,736.09
		TOTAL FUND BALANCE	-1,273.11	-49,464.26
		TOTAL LIABILITIES + FUND BALANCE	462.98	-47,728.17

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 2

				NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS				FOR PERIOD	BALANCE
ASSETS					
	25	6101	CASH IN BANK	-13,638.67	133,339.56
			TOTAL ASSETS	-13,638.67	133,339.56
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	5,534.84	29,891.98
			TOTAL LIABILITIES	5,534.84	29,891.98
FUND BALANCE					
	25	6302	REVENUES CONTROL	-15,474.97	-177,639.64
	25	7602	EXPENDITURES CONTROL	29,113.64	44,300.08
	25	8737	RESTRICTED - OTHER	.00	5,871.12
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-5,534.84	-29,891.98
	25	8770	UNASSIGNED FUND BALANCE	.00	-5,871.12
			TOTAL FUND BALANCE	8,103.83	-163,231.54
			TOTAL LIABILITIES + FUND BALANCE	13,638.67	-133,339.56

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 2

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	42,397.00
			TOTAL ASSETS	.00	42,397.00
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-42,397.00
			TOTAL FUND BALANCE	.00	-42,397.00
			TOTAL LIABILITIES + FUND BALANCE	.00	-42,397.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 2

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 2

				NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND				FOR PERIOD	BALANCE
ASSETS					
	36	6101	CASH IN BANK	-401,477.94	-123,314.61
			TOTAL ASSETS	-401,477.94	-123,314.61
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	401,477.94	401,587.92
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-278,273.31
			TOTAL FUND BALANCE	401,477.94	123,314.61
			TOTAL LIABILITIES + FUND BALANCE	401,477.94	123,314.61

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 2

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	-38,490.91	136,584.39
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			-38,490.91	222,003.52
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	.00	1,898.59
51	7700O	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	-4,289.37	17,873.92
51	7602	EXPENDITURES CONTROL	42,780.28	56,370.03
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	146,446.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	143,561.00
51	8739	RESTRICTED-NET POSITION	.00	-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	8770	UNASSIGNED FUND BALANCE	.00	-1,898.59
TOTAL FUND BALANCE			38,490.91	149,346.89
TOTAL LIABILITIES + FUND BALANCE			38,490.91	-222,003.52

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 2

			NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES			FOR PERIOD	BALANCE
ASSETS				
52	6101	CASH IN BANK	-5,209.75	13,519.07
	TOTAL ASSETS		-5,209.75	13,519.07
FUND BALANCE				
52	6302	REVENUES CONTROL	-3,607.52	-3,607.52
52	7602	EXPENDITURES CONTROL	8,817.27	8,817.27
52	8739	RESTRICTED-NET ASSETS	.00	-18,728.82
	TOTAL FUND BALANCE		5,209.75	-13,519.07
	TOTAL LIABILITIES + FUND BALANCE		5,209.75	-13,519.07

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