

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

BANK

CHECKING BANK BALANCE	\$	2,478,816.98
INVESTMENTS - 2 CD'S	\$	100,000.00
LESS OUTSTANDING CHECKS AP	\$	(181,872.39)
LESS OUTSTANDING CHECKS PR	\$	(61,607.90)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(929.69)
LESS OUTSTANDING ACH (IND TAX)	\$	(254.66)
LESS OUTSTANDING ACH (KTRS)	\$	(44,838.39)
LESS OUTSTANDING ACH (CERS)	\$	(39,697.85)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP)	\$	(3,958.99)
LESS OUTSTANDING ACH (HEALTH INS)	\$	(16,605.80)
LESS OUTSTANDING ACH (FED HEALTH)	\$	(10,705.89)
LESS OUTSTANDING ACH (KY TAX)	\$	(10,972.96)
TOTAL BANK	\$	2,207,372.46

*Interest earning more on checking at this time

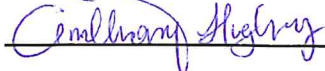
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$	1,650,019.99
SPECIAL REVENUE FUND	\$	150,307.60
DISTRICT ACTIVITY FUND	\$	48,318.67
SCHOOL ACTIVITY FUND	\$	133,610.53
CAPITAL OUTLAY FUND	\$	42,397.00
BUILDING FUND	\$	239,241.70
CONSTRUCTION FUND	\$	(123,314.61)
DEBT SERVICE FUND	\$	(68,210.80)
FOOD SERVICE FUND	\$	121,341.19
DAYCARE FUND	\$	13,661.19
TOTAL BOOKS	\$	2,207,372.46
DIFFERENCE IN BANK AND BOOKS	\$	(0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$	2,468,518.34
RECEIPTS	\$	787,436.56
VOID CK PRIOR MONTH (#41057)	\$	75.32
EXPENSES: ACC PAYABLE	\$	(348,851.08)
PAYROLL	\$	(693,806.68)
ACH- ARBITER PAY	\$	(6,000.00)
ENDING BALANCE	\$	2,207,372.46
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

10/20/2022

Date

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-204,171.96	1,550,019.99
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
		TOTAL ASSETS		-204,171.96	1,650,019.99
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	-75.32	-179.68
	10	7603	PURCHASE OBLIGATIONS	-5,035.96	87,398.34
		TOTAL LIABILITIES		-5,111.28	87,218.66
FUND BALANCE					
	10	6302	REVENUES CONTROL	-381,646.18	-1,174,488.85
	10	7602	EXPENDITURES CONTROL	585,893.46	1,698,859.52
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	5,035.96	-87,398.34
	10	8770	UNASSIGNED FUND BALANCE	.00	-2,164,424.23
		TOTAL FUND BALANCE		209,283.24	-1,727,451.90
		TOTAL LIABILITIES + FUND BALANCE		204,171.96	-1,640,233.24

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	15,258.22	150,307.60
			TOTAL ASSETS	15,258.22	150,307.60
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	-6.51
	20	7603	PURCHASE OBLIGATIONS	-6,313.38	28,469.70
			TOTAL LIABILITIES	-6,313.38	28,463.19
FUND BALANCE					
	20	6302	REVENUES CONTROL	-260,003.89	-776,847.96
	20	7602	EXPENDITURES CONTROL	244,745.67	626,546.87
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	6,313.38	-28,469.70
	20	8770	UNASSIGNED FUND BALANCE	.00	450.00
			TOTAL FUND BALANCE	-8,944.84	-178,320.79
			TOTAL LIABILITIES + FUND BALANCE	-15,258.22	-149,857.60

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 3

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		590.50	48,318.67
	TOTAL ASSETS			590.50	48,318.67
LIABILITIES					
21	7603	PURCHASE OBLIGATIONS		1,443.24	3,179.33
	TOTAL LIABILITIES			1,443.24	3,179.33
FUND BALANCE					
21	6302	REVENUES CONTROL		-5,250.00	-8,936.49
21	7602	EXPENDITURES CONTROL		4,659.50	5,434.57
21	8737	RESTRICTED - OTHER		.00	-44,816.75
21	8753	ASSIGNED-PUR OBLG CURR (1-12)		-1,443.24	-3,179.33
	TOTAL FUND BALANCE			-2,033.74	-51,498.00
	TOTAL LIABILITIES + FUND BALANCE			-590.50	-48,318.67

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 3

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		6,270.97	139,610.53
	TOTAL ASSETS			6,270.97	139,610.53
LIABILITIES					
25	7603	PURCHASE OBLIGATIONS		-18,826.19	11,065.79
	TOTAL LIABILITIES			-18,826.19	11,065.79
FUND BALANCE					
25	6302	REVENUES CONTROL		-19,856.03	-197,495.67
25	7602	EXPENDITURES CONTROL		13,585.06	57,885.14
25	8737	RESTRICTED - OTHER		.00	5,871.12
25	8753	ASSIGNED-PUR OBLG CURR (1-12)		18,826.19	-11,065.79
25	8770	UNASSIGNED FUND BALANCE		.00	-5,871.12
	TOTAL FUND BALANCE			12,555.22	-150,676.32
	TOTAL LIABILITIES + FUND BALANCE			-6,270.97	-139,610.53

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT 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 3

				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 3

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-57,992.53	-68,210.80
			TOTAL ASSETS	-57,992.53	-68,210.80
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	57,992.53	68,210.80
			TOTAL FUND BALANCE	57,992.53	68,210.80
			TOTAL LIABILITIES + FUND BALANCE	57,992.53	68,210.80

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-15,243.20	121,341.19
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			-15,243.20	206,760.32
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	-64,538.83	-46,664.91
51	7602	EXPENDITURES CONTROL	79,782.03	136,152.06
51	87370	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			15,243.20	164,590.09
TOTAL LIABILITIES + FUND BALANCE			15,243.20	-206,760.32

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 3

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK	142.12		13,661.19
	TOTAL ASSETS		142.12		13,661.19
FUND BALANCE					
52	6302	REVENUES CONTROL	-7,709.07		-11,316.59
52	7602	EXPENDITURES CONTROL	7,566.95		16,384.22
52	8739	RESTRICTED-NET ASSETS	.00		-18,728.82
	TOTAL FUND BALANCE		-142.12		-13,661.19
	TOTAL LIABILITIES + FUND BALANCE		-142.12		-13,661.19

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

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 09/30/2022

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 09/30/2022

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
3401	KENTUCKY STATE TREASURER	08/15/2022	100926	110.07
1832	BICKERS, TAYLOR M	08/30/2022	100936	399.59
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
1836	THE CITY OF DAYTON KY	08/31/2022	100960	8.75
2121	CAMPBELL COUNTY FISCAL COURT	08/31/2022	100961	3.68
1600	SCALES, CYNTHIA J	09/30/2022	100975	213.60
1136	WINDELER, ANGELA	09/30/2022	100976	225.67
1751	ADAMS, LAUREN M	09/30/2022	100977	1,121.96
1827	HATFIELD, GRACE	09/30/2022	100978	1,270.54
1835	HONAKER, JAYDEN A	09/30/2022	100979	857.62
1752	RULLI, SAMUEL G	09/30/2022	100980	98.57
385	COLONIAL INS	09/30/2022	100981	39.19
1092	KY STATE TREAS (DEF COMP)	09/30/2022	100982	660.00
1670	METLIFE INVESTORS	09/30/2022	100983	200.00
1836	THE CITY OF DAYTON KY	09/30/2022	100984	15,195.32
2121	CAMPBELL COUNTY FISCAL COURT	09/30/2022	100985	2,981.28
2845	DELTA DENTAL	09/30/2022	100986	2,233.82
2960	METROPOLITAN LIFE INSURANCE CO	09/30/2022	100987	140.00
3483	JEFFERSON PILOT LIFE	09/30/2022	100988	263.36
3743	AMERICAN FIDELITY ASSURANCE CO.	09/30/2022	100989	14,877.94
3790	GRANGE INSURANCE	09/30/2022	100990	223.98
3928	AMERICAN FIDELITY	09/30/2022	100992	789.00
3961	CINCINNATI LIFE INSURANCE COMPANY	09/30/2022	100993	239.12
4003	CHILD SUPPORT ENFORCEMENT	09/30/2022	100994	270.00
4937	DAYTON DAYCARE	09/30/2022	100995	2,106.36
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	09/30/2022	100996	105.00
5483	LLOYD & MCDANIEL, PLC	09/30/2022	100997	413.34
TOTAL CHECKS			31	61,607.90

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
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			
40891	07/27/2022	PRINTED	004914 TYLER MOBARRY	50.00			
40953	08/12/2022	PRINTED	005046 ASHER KHAN	221.52			
41031	08/26/2022	PRINTED	005232 NORTHERN KY UNIVERSITY	2,000.00			
41041	08/31/2022	PRINTED	002121 CAMPBELL COUNTY FISCAL CO	1,886.16			
41049	08/31/2022	PRINTED	004749 ESGI	1,344.00			
41073	08/31/2022	PRINTED	001836 THE CITY OF DAYTON KY	7,471.96			
41111	09/09/2022	PRINTED	003659 GLENDA SMITH	31.27			
41112	09/09/2022	PRINTED	001074 KSPMA	325.00			
41125	09/09/2022	PRINTED	005515 REFRESH COLLECTIVE	186.14			
41143	09/15/2022	PRINTED	005311 NOTRE DAME ACADEMY	225.00			
41148	09/20/2022	PRINTED	000269 CAPPEL'S INC.	39.90			
41154	09/21/2022	PRINTED	004178 AD TROPHY	214.80			
41159	09/21/2022	PRINTED	002596 BRIGHTON CENTER	1,631.48			
41161	09/21/2022	PRINTED	005529 CAMERON CASE	101.66			
41165	09/21/2022	PRINTED	000516 DEMCO, INC.	70.87			
41171	09/21/2022	PRINTED	003099 HEALTH POINT FAMILY CARE	23.00			
41177	09/21/2022	PRINTED	005273 MERKLE LAWN CARE COMPANY	125.00			
41180	09/21/2022	PRINTED	001365 NKCES	48,878.99			
41191	09/21/2022	PRINTED	005509 UZBL LLC	3,503.50			
41192	09/21/2022	PRINTED	005518 YOUSCIENCE	1,980.00			
41193	09/23/2022	PRINTED	005510 CHAMPION TEAMWEAR	2,322.41			
41194	09/23/2022	PRINTED	004032 CUSTOM TROPHY & APPAREL	4,045.25			
41195	09/23/2022	PRINTED	004980 KY FBLA REG 4	225.00			
41196	09/23/2022	PRINTED	001167 LUDLOW INDEPENDENT SCHOOL	335.00			
41199	09/28/2022	PRINTED	004058 FOERTMEYER & SONS GREENHO	1,137.00			
41200	09/28/2022	PRINTED	004496 GOLD STAR CHILI	90.00			
41201	09/29/2022	PRINTED	005067 REP REALTY, LLC	100.00			
41202	09/30/2022	PRINTED	005524 A PLUS EDGE, LLC	120.00			
41203	09/30/2022	PRINTED	005013 ACCESS AUDIO, INC.	950.00			
41204	09/30/2022	PRINTED	004465 ALTA FIBER	486.72			
41205	09/30/2022	PRINTED	004252 APPLE INC.	49.00			
41206	09/30/2022	PRINTED	005534 ATIA REGISTRATION	515.00			
41207	09/30/2022	PRINTED	005035 CAMPBELL CO IMAGINATION L	305.98			
41208	09/30/2022	PRINTED	004940 CINCINNATI CHILDRENS HOSP	25.00			
41209	09/30/2022	PRINTED	002762 DUPONT	682.50			
41210	09/30/2022	PRINTED	005331 EGLESTON MAYNARD	1,538.64			
41211	09/30/2022	PRINTED	004137 EXTERMITAL PEST CONTROL	211.25			
41212	09/30/2022	PRINTED	004827 THE HUNTINGTON NATIONAL B	42,303.49			
41213	09/30/2022	PRINTED	005334 INSTRUCTURE, INC.	5,524.40			
41214	09/30/2022	PRINTED	003699 JACK'S GLASS, INC.	193.38			
41215	09/30/2022	PRINTED	004189 JAY BREWER	218.66			
41216	09/30/2022	PRINTED	003483 JEFFERSON PILOT LIFE	122.69			
41217	09/30/2022	PRINTED	005128 JESSICA HOFFMAN	349.79			

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
41218	09/30/2022	PRINTED	000958 JOHNSON ELEC. SUPPLY CO.	111.20			
41219	09/30/2022	PRINTED	005523 JUNIOR LEARNING INC.	102.95			
41220	09/30/2022	PRINTED	001009 KASBO	1,100.00			
41221	09/30/2022	PRINTED	004593 KSNA	425.00			
41222	09/30/2022	PRINTED	002884 DEBRA-KUEMPEL	5,347.94			
41224	09/30/2022	PRINTED	004081 LYKINS OIL COMPANY	977.05			
41225	09/30/2022	PRINTED	005535 MIDWEST ACCESSIBILITY PRO	487.50			
41226	09/30/2022	PRINTED	005536 MOBYMAX, LLC	1,995.00			
41227	09/30/2022	PRINTED	004194 NEWFORMS INC	515.00			
41228	09/30/2022	PRINTED	004945 NICOLE PONTING	189.74			
41229	09/30/2022	PRINTED	003906 NWEA	357.00			
41230	09/30/2022	PRINTED	004539 OTIS ELEVATOR CO	213.99			
41231	09/30/2022	PRINTED	004547 PEDIATRIC THERAPY SPECIAL	458.75			
41232	09/30/2022	PRINTED	001474 PITNEY BOWES	418.00			
41233	09/30/2022	PRINTED	004963 PROCARE THERAPY, INC	2,089.10			
41234	09/30/2022	PRINTED	004426 REPUBLIC SERVICES	697.02			
41235	09/30/2022	PRINTED	005139 SCHOLASTIC INC.	1,817.27			
41236	09/30/2022	PRINTED	004001 SCHOOL OUTFITTERS	1,456.68			
41237	09/30/2022	PRINTED	001697 SILCO FIRE PROTECTION CO.	11,306.19			
41238	09/30/2022	PRINTED	001759 STIGLER SUPPLY CO	360.55			
41239	09/30/2022	PRINTED	004429 THE BANK OF NEW YORK MELL	15,689.04			
41242	09/30/2022	PRINTED	004998 WEX BANK	738.45			
74 CHECKS CASH ACCOUNT TOTAL				181,872.39	.00		