

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

OCTOBER, 2022

BANK

CHECKING BANK BALANCE	\$	2,620,870.79
INVESTMENTS - 2 CD'S	\$	100,000.00
LESS OUTSTANDING CHECKS AP	\$	(58,878.55)
LESS OUTSTANDING CHECKS PR	\$	(30,592.68)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(906.40)
LESS OUTSTANDING ACH (IND TAX)		
LESS OUTSTANDING ACH (KTRS)	\$	(44,607.37)
LESS OUTSTANDING ACH (CERS)	\$	(41,508.16)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP)	\$	(19,779.28)
LESS OUTSTANDING ACH (HEALTH INS)	\$	(17,229.66)
LESS OUTSTANDING ACH (FED HEALTH)	\$	(10,899.37)
LESS OUTSTANDING ACH (KY TAX)		
TOTAL BANK	\$	2,496,469.32

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

GENERAL FUND	\$	1,988,633.18
SPECIAL REVENUE FUND	\$	134,754.43
DISTRICT ACTIVITY FUND	\$	47,217.84
SCHOOL ACTIVITY FUND	\$	132,789.47
CAPITAL OUTLAY FUND	\$	42,397.00
BUILDING FUND	\$	239,241.70
CONSTRUCTION FUND	\$	(123,314.61)
DEBT SERVICE FUND	\$	(88,417.85)
FOOD SERVICE FUND	\$	110,008.25
DAYCARE FUND	\$	13,159.91
TOTAL BOOKS	\$	2,496,469.32
DIFFERENCE IN BANK AND BOOKS	\$	(0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$	2,207,372.46
RECEIPTS	\$	1,249,874.14
VOID CK PRIOR MONTH (#41223)	\$	28.00
EXPENSES: ACC PAYABLE	\$	(243,191.47)
PAYROLL	\$	(714,613.81)
ACH- ARBITER PAY	\$	(3,000.00)
ENDING BALANCE	\$	2,496,469.32
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.

Constance H. Ayling

11/10/2022

Finance Officer

Date

DAYTON INDEPENDENT SCHOOLS



OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 07/01/2022 TO: 10/31/2022

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

EMP #	NAME	ISSUED	CHECK #	AMOUNT
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
1666	FROMEYER, BRIAN M	10/28/2022	101013	759.23
1668	HUNDEMER, PAUL L	10/28/2022	101014	901.31
1667	TIEMEYER, DEREK S	10/28/2022	101015	477.30
1136	WINDELER, ANGELA	10/28/2022	101016	420.56
385	COLONIAL INS	10/28/2022	101018	39.19
1092	KY STATE TREAS (DEF COMP)	10/28/2022	101019	660.00
1836	THE CITY OF DAYTON KY	10/28/2022	101021	15,647.54
2121	CAMPBELL COUNTY FISCAL COURT	10/28/2022	101022	2,741.74
2845	DELTA DENTAL	10/28/2022	101023	2,299.76
2960	METROPOLITAN LIFE INSURANCE CO	10/28/2022	101024	140.00
3483	JEFFERSON PILOT LIFE	10/28/2022	101025	263.36
3790	GRANGE INSURANCE	10/28/2022	101027	223.98
3928	AMERICAN FIDELITY	10/28/2022	101029	914.00
3961	CINCINNATI LIFE INSURANCE COMPANY	10/28/2022	101030	239.12
4003	CHILD SUPPORT ENFORCEMENT	10/28/2022	101031	270.00
4937	DAYTON DAYCARE	10/28/2022	101032	2,112.20
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	10/28/2022	101033	105.00
5483	LLOYD & MCDANIEL, PLC	10/28/2022	101034	413.34
1831	SPRINGER, JONATHON T	10/28/2022	101035	221.99
TOTAL CHECKS			22	30,592.68

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			
41031	08/26/2022	PRINTED	005232 NORTHERN KY UNIVERSITY	2,000.00			
41154	09/21/2022	PRINTED	004178 AD TROPHY	214.80			
41171	09/21/2022	PRINTED	003099 HEALTH POINT FAMILY CARE	23.00			
41191	09/21/2022	PRINTED	005509 UZBL LLC	3,503.50			
41194	09/23/2022	PRINTED	004032 CUSTOM TROPHY & APPAREL	4,045.25			
41217	09/30/2022	PRINTED	005128 JESSICA HOFFMAN	349.79			
41250	10/06/2022	PRINTED	005326 ST. HENRY HIGH SCHOOL	166.00			
41257	10/11/2022	PRINTED	004703 AMAZON	21.78			
41258	10/11/2022	PRINTED	005429 BETH FIELDS	30.00			
41259	10/11/2022	PRINTED	005222 BLCG, LLC	900.00			
41261	10/11/2022	PRINTED	000269 CAPPEL'S INC.	260.50			
41273	10/11/2022	PRINTED	005368 INFOHANDLER.COM	667.33			
41281	10/11/2022	PRINTED	001365 NKCS	1,842.34			
41287	10/11/2022	PRINTED	005537 ST VINCENT DE PAUL	535.80			
41307	10/12/2022	PRINTED	005515 REFRESH COLLECTIVE	215.28			
41312	10/20/2022	PRINTED	004658 BSN SPORTS	143.75			
41314	10/20/2022	PRINTED	004866 HOMETOWN HEROES	930.28			
41317	10/20/2022	PRINTED	001708 SNAPPY TOMATO PIZZA	70.00			
41319	10/20/2022	PRINTED	003082 SUPER BOWL OF BELLEWOOD	1,200.00			
41322	10/24/2022	PRINTED	004918 ASSURED PARTNERS	417.42			
41329	10/24/2022	PRINTED	000350 CINCINNATI BELL	555.73			
41333	10/24/2022	PRINTED	004254 DUKE ENERGY	19,882.52			
41338	10/24/2022	PRINTED	005368 INFOHANDLER.COM	551.31			
41352	10/24/2022	PRINTED	005052 TESTOUT	297.00			
41354	10/24/2022	PRINTED	003356 US BANK EQUIPMENT FINANCE	2,330.00			
41359	10/25/2022	PRINTED	004658 BSN SPORTS	1,343.81			
41360	10/25/2022	PRINTED	005435 EMMA DONELAN	46.99			
41361	10/25/2022	PRINTED	005544 KYLE FITZGERALD	45.92			
41364	10/27/2022	PRINTED	005196 451 BOOKS	39.00			
41365	10/27/2022	PRINTED	005428 AFD SUPPLY LLC	352.08			
41367	10/27/2022	PRINTED	004658 BSN SPORTS	462.84			
41368	10/27/2022	PRINTED	000260 CAMPBELL CO. SHERIFFS OFC	141.14			
41370	10/27/2022	PRINTED	004137 EXTERMITAL PEST CONTROL	211.25			
41371	10/27/2022	PRINTED	001022 KEDC	2,863.94			
41372	10/27/2022	PRINTED	001095 KY STATE TREASURER	500.00			
41374	10/27/2022	PRINTED	001365 NKCS	1,842.34			
41375	10/27/2022	PRINTED	004426 REPUBLIC SERVICES	135.21			
41376	10/27/2022	PRINTED	002825 RICHARD WOLF	34.25			
41378	10/27/2022	PRINTED	005154 SCHOLASTIC NEWS	658.90			
41379	10/27/2022	PRINTED	001759 STIGLER SUPPLY CO	365.29			
41380	10/27/2022	PRINTED	005174 EDCLUB, INC.	1,084.74			
41381	10/27/2022	PRINTED	005144 UPSPRING	600.00			



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
41384	10/28/2022	PRINTED	004703 AMAZON	203.05			
41385	10/28/2022	PRINTED	000493 DAYTON IND. CAFETERIA	168.05			
41386	10/28/2022	PRINTED	005545 I HAVE WINGS BREAST CANCER	1,000.00			
41387	10/28/2022	PRINTED	005528 MICHAEL A. KEENE	120.00			
41388	10/28/2022	PRINTED	005371 PLAY VERSUS INC.	195.00			
41390	10/28/2022	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	1,108.37			
41391	10/28/2022	PRINTED	005374 TOM-WAT FUNDRAISING	1,100.44			
41392	10/28/2022	PRINTED	002859 KRISPY KREME	195.00			
60 CHECKS CASH ACCOUNT TOTAL				58,878.55	.00		



DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 4

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101	338,887.64	1,888,633.18
10	6101t	.00	100,000.00
	CASH IN BANK		
	CERT OF DEP-CASH EQUIV		
	TOTAL ASSETS	338,887.64	1,988,633.18
LIABILITIES			
10	7421	.00	-179.68
10	7603	-15,718.35	71,679.99
	ACCOUNTS PAYABLE		
	PURCHASE OBLIGATIONS		
	TOTAL LIABILITIES	-15,718.35	71,500.31
FUND BALANCE			
10	6302	-922,743.89	-2,097,232.74
10	7602	583,856.25	2,282,990.22
10	8753	15,718.35	-71,679.99
10	8770	.00	-2,164,424.23
	REVENUES CONTROL		
	EXPENDITURES CONTROL		
	ASSIGNED-PUR OBLG CURR (1-12)		
	UNASSIGNED FUND BALANCE		
	TOTAL FUND BALANCE	-323,169.29	-2,050,346.74
	TOTAL LIABILITIES + FUND BALANCE	-338,887.64	-1,978,846.43

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 4

FUND: 2 SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
20	6101	-15,553.17	134,754.43
	TOTAL ASSETS	-15,553.17	134,754.43
LIABILITIES			
20	7421	.00	-6.51
20	7603	-3,657.67	24,812.03
	TOTAL LIABILITIES	-3,657.67	24,805.52
FUND BALANCE			
20	6302	-237,687.25	-1,014,535.21
20	7602	253,240.42	879,787.29
20	8753	3,657.67	-24,812.03
20	8770	.00	450.00
	TOTAL FUND BALANCE	19,210.84	-159,109.95
	TOTAL LIABILITIES + FUND BALANCE	15,553.17	-134,304.43

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 4

FUND: 21 DIST ACTIVITY(SPEC REV ANN)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
21	6101 CASH IN BANK	-1,100.83	47,217.84
	TOTAL ASSETS	-1,100.83	47,217.84
LIABILITIES			
21	7603 PURCHASE OBLIGATIONS	-915.83	2,263.50
	TOTAL LIABILITIES	-915.83	2,263.50
FUND BALANCE			
21	6302 REVENUES CONTROL	-60.00	-8,996.49
21	7602 EXPENDITURES CONTROL	1,160.83	6,595.40
21	8737 RESTRICTED - OTHER	.00	-44,816.75
21	8753 ASSIGNED-PUR OBLG CURR (1-12)	915.83	-2,263.50
	TOTAL FUND BALANCE	2,016.66	-49,481.34
	TOTAL LIABILITIES + FUND BALANCE	1,100.83	-47,217.84

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 4

FUND: 25 SCHOOL ACTIVITY FDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
25	6101 CASH IN BANK	-821.06	132,789.47
	TOTAL ASSETS	-821.06	132,789.47
LIABILITIES			
25	7603 PURCHASE OBLIGATIONS	14,853.25	25,919.04
	TOTAL LIABILITIES	14,853.25	25,919.04
FUND BALANCE			
25	6302 REVENUES CONTROL	-21,483.88	-218,979.55
25	7602 EXPENDITURES CONTROL	22,304.94	86,190.08
25	8737 RESTRICTED - OTHER	.00	5,871.12
25	8753 ASSIGNED-PUR OBLG CURR (1-12)	-14,853.25	-25,919.04
25	8770 UNASSIGNED FUND BALANCE	.00	-5,871.12
	TOTAL FUND BALANCE	-14,032.19	-158,708.51
	TOTAL LIABILITIES + FUND BALANCE	821.06	-132,789.47

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 4

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 4

FUND: 320 BUILDING FUND (\$ GENT LEVY)

NET CHANGE
FOR PERIOD

ACCOUNT
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 4

FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD		ACCOUNT BALANCE
ASSETS				
36	6101	.00	-123,314.61	
	TOTAL ASSETS	.00	-123,314.61	
FUND BALANCE				
36	7602	.00	401,587.92	
36	8735	.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 4

FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	40	6101	CASH IN BANK
			TOTAL ASSETS
FUND BALANCE	40	7602	EXPENDITURES CONTROL
			TOTAL FUND BALANCE
			TOTAL LIABILITIES + FUND BALANCE
		-20,207.05	-88,417.85
		-20,207.05	-88,417.85
		20,207.05	88,417.85
		20,207.05	88,417.85
		20,207.05	88,417.85

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 4

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101	-11,332.94	110,008.25
51	6171	.00	2,177.13
51	64000	.00	104,145.00
51	6400P	.00	95,348.00
	TOTAL ASSETS	-11,332.94	311,678.38
LIABILITIES			
51	75410	.00	-177,850.00
51	7541P	.00	-538,611.00
51	7603	.00	1,898.59
51	77000	.00	-102,252.00
51	7700P	.00	-121,448.00
	TOTAL LIABILITIES	.00	-938,262.41
FUND BALANCE			
51	6302	-86,592.26	-133,257.17
51	7602	97,925.20	234,077.26
51	87370	.00	175,957.00
51	8737P	.00	564,711.00
51	8739	.00	-208,929.75
51	8739I	.00	-2,177.13
51	8753	.00	-1,898.59
51	8770	.00	-1,898.59
	TOTAL FUND BALANCE	11,332.94	626,584.03
	TOTAL LIABILITIES + FUND BALANCE	11,332.94	-311,678.38

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 4

FUND: 52 DAY CARE SERVICES		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
52	6101	-501.28	13,159.91
	TOTAL ASSETS	-501.28	13,159.91
FUND BALANCE			
52	6302	-7,028.56	-18,345.15
52	7602	7,529.84	23,914.06
52	8739	.00	-18,728.82
	TOTAL FUND BALANCE	501.28	-13,159.91
	TOTAL LIABILITIES + FUND BALANCE	501.28	-13,159.91

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