

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

<u>BANK</u>		
CHECKING BANK BALANCE	\$	5,801,794.45
INVESTMENTS - 2 CD'S, TREASURY BILL	\$	335,000.00
LESS OUTSTANDING CHECKS AP	\$	(44,881.82)
LESS OUTSTANDING CHECKS PR	\$	(47,411.31)
LESS OUTSTANDING ACH (OHIO TAX)	\$	(940.34)
LESS OUTSTANDING ACH (IND TAX)	\$	(247.60)
LESS OUTSTANDING ACH (KTRS)	\$	(43,341.41)
LESS OUTSTANDING ACH (CERS)	\$	(40,874.30)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP)	\$	(19,314.21)
LESS OUTSTANDING ACH (HEALTH INS)	\$	(17,675.73)
LESS OUTSTANDING ACH (FED HEALTH)	\$	(10,991.63)
LESS OUTSTANDING ACH (KY TAX)	\$	(10,808.34)
TOTAL BANK	\$	5,900,307.76

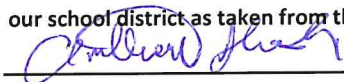
*Interest earning more on checking at this time
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$	1,784,750.22
SPECIAL REVENUE FUND	\$	250,832.40
DISTRICT ACTIVITY FUND	\$	47,229.79
SCHOOL ACTIVITY FUND	\$	132,513.03
CAPITAL OUTLAY FUND	\$	42,397.00
BUILDING FUND	\$	239,241.70
CONSTRUCTION FUND	\$	3,374,779.01
DEBT SERVICE FUND	\$	(88,417.85)
FOOD SERVICE FUND	\$	104,835.19
DAYCARE FUND	\$	12,147.27
TOTAL BOOKS	\$	5,900,307.76
DIFFERENCE IN BANK AND BOOKS	\$	-

MUNIS RECONCILIATION

BEGINNING BALANCE	\$	2,496,469.32
RECEIPTS	\$	4,370,097.07
WIRE FEES	\$	(30.00)
EXPENSES: ACC PAYABLE	\$	(247,477.52)
PAYROLL	\$	(719,303.19)
PLUS: VOID CHK PRIOR MONTH	\$	552.08
ENDING BALANCE	\$	5,900,307.76
Balance in separate PayPal Account (fundraisers)	\$	15.20

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

12/9/22

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			
40891	07/27/2022	PRINTED	004914 TYLER MOBARRY	50.00			
41031	08/26/2022	PRINTED	005232 NORTHERN KY UNIVERSITY	2,000.00			
41171	09/21/2022	PRINTED	003099 HEALTH POINT FAMILY CARE	23.00			
41191	09/21/2022	PRINTED	005509 UZBL LLC	3,503.50			
41217	09/30/2022	PRINTED	005128 JESSICA HOFFMAN	349.79			
41257	10/11/2022	PRINTED	004703 AMAZON	21.78			
41287	10/11/2022	PRINTED	005537 ST VINCENT DE PAUL	535.80			
41361	10/25/2022	PRINTED	005544 KYLE FITZGERALD	45.92			
41388	10/28/2022	PRINTED	005371 PLAY VERSUS INC.	195.00			
41406	11/02/2022	PRINTED	005540 PENTATHLON INSTITUTE	430.00			
41411	11/02/2022	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	59.39			
41417	11/02/2022	PRINTED	005476 SIGN GYPSIES	105.00			
41421	11/04/2022	PRINTED	005546 FORTRESS SOFTWARE, INC	18.35			
41445	11/10/2022	PRINTED	000260 CAMPBELL CO. SHERIFFS OFC	770.00			
41457	11/10/2022	PRINTED	004660 MOVIN' OM, LLC	170.94			
41458	11/10/2022	PRINTED	005075 NATUS MEDICAL INC	269.60			
41459	11/10/2022	PRINTED	005550 NKU - BUSINESS OPERATIONS	4,617.72			
41480	11/17/2022	PRINTED	005553 BOONE COUNTY HIGH SCHOOL	160.00			
41482	11/17/2022	PRINTED	005402 COVINGTON CATHOLIC HIGH S	220.00			
41483	11/17/2022	PRINTED	004866 HOMETOWN HEROES	100.00			
41484	11/17/2022	PRINTED	005381 NORTHERN KENTUCKY MS ATHL	375.00			
41487	11/17/2022	PRINTED	001846 THE DRAMATIC PUB. CO.	608.56			
41488	11/22/2022	PRINTED	005013 ACCESS AUDIO, INC.	5,141.77			
41492	11/22/2022	PRINTED	005434 ANTHONY HUGHEY	74.98			
41495	11/22/2022	PRINTED	005554 BONDED LOCK SERVICE	95.93			
41496	11/22/2022	PRINTED	002596 BRIGHTON CENTER	1,424.82			
41497	11/22/2022	PRINTED	005432 CHROMEBOOKPARTS.COM	46.99			
41501	11/22/2022	PRINTED	004279 ENQUIRER MEDIA	109.12			
41505	11/22/2022	PRINTED	003971 INSTITUTE FOR MULTI-SENSO	49.85			
41510	11/22/2022	PRINTED	005273 MERKLE LAWN CARE COMPANY	125.00			
41511	11/22/2022	PRINTED	004194 NEWFORMS INC	175.00			
41519	11/22/2022	PRINTED	004227 SANITATION DISTRICT 1	52.70			
41525	11/22/2022	PRINTED	005220 THE READING LEAGUE	2,500.00			
41530	11/22/2022	PRINTED	005070 REBECCA HOLADAY	54.35			
41531	11/22/2022	PRINTED	005515 REFRESH COLLECTIVE	967.10			
41532	11/22/2022	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	619.06			
41534	11/22/2022	PRINTED	003126 TROPHY AWARDS	70.40			
41535	11/28/2022	PRINTED	000260 CAMPBELL CO. SHERIFFS OFC	2,790.74			
41536	11/30/2022	PRINTED	002196 A-1 ELECTRIC	164.54			
41537	11/30/2022	PRINTED	004933 DEMARCUS LAW, PLLC	1,475.00			
41538	11/30/2022	PRINTED	004254 DUKE ENERGY	706.69			
41539	11/30/2022	PRINTED	004254 DUKE ENERGY	100.00			
41540	11/30/2022	PRINTED	005061 ENCORE TECHNOLOGIES	1,755.10			

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
41541	11/30/2022	PRINTED	003852 HANSMAN'S CORNER MARKET	103.43			
41542	11/30/2022	PRINTED	003483 JEFFERSON PILOT LIFE	247.17			
41543	11/30/2022	PRINTED	004243 NO KY WATER DISTRICT	3,685.59			
41544	11/30/2022	PRINTED	004203 PITNEY BOWES INC	418.00			
41545	11/30/2022	PRINTED	001497 PRESENTATION SOLUTIONS, I	254.84			
41546	11/30/2022	PRINTED	004963 PROCARE THERAPY, INC	1,205.25			
41547	11/30/2022	PRINTED	004426 REPUBLIC SERVICES	562.50			
41548	11/30/2022	PRINTED	001759 STIGLER SUPPLY CO	68.15			
41549	11/30/2022	PRINTED	003713 TYLER TECHNOLOGIES	1,513.29			
41551	11/30/2022	PRINTED	004998 WEX BANK	767.55			
41552	11/30/2022	PRINTED	004581 ANGIE GUMM-BUSCHLE	70.00			
63 CHECKS CASH ACCOUNT TOTAL				44,881.82	.00		

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2022 TO: 11/30/2022**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 11/30/2022

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1828	LUCAS, EMMIE	08/15/2022	100914	1,233.40
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
1215	HORAN, SHEILA	11/30/2022	101057	94.46
1136	WINDELER, ANGELA	11/30/2022	101058	341.14
1841	FOSTER, DAVID L	11/30/2022	101059	221.99
1835	HONAKER, JAYDEN A	11/30/2022	101060	379.25
1692	SALTER, RICHARD K	11/30/2022	101061	437.84
1842	WITHERSPOON, DARIAN E	11/30/2022	101062	932.39
385	COLONIAL INS	11/30/2022	101063	39.19
1092	KY STATE TREAS (DEF COMP)	11/30/2022	101064	660.00
1670	METLIFE INVESTORS	11/30/2022	101065	200.00
1836	THE CITY OF DAYTON KY	11/30/2022	101066	15,781.39
2121	CAMPBELL COUNTY FISCAL COURT	11/30/2022	101067	2,376.53
2845	DELTA DENTAL	11/30/2022	101068	2,266.79
2960	METROPOLITAN LIFE INSURANCE CO	11/30/2022	101069	140.00
3483	JEFFERSON PILOT LIFE	11/30/2022	101070	263.36
3790	GRANGE INSURANCE	11/30/2022	101072	223.98
3928	AMERICAN FIDELITY	11/30/2022	101074	914.00
3961	CINCINNATI LIFE INSURANCE COMPANY	11/30/2022	101075	239.12
4003	CHILD SUPPORT ENFORCEMENT	11/30/2022	101076	270.00
4937	DAYTON DAYCARE	11/30/2022	101077	1,902.20
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	11/30/2022	101078	105.00
TOTAL CHECKS			23	47,411.31

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 5

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-203,885.66	1,684,750.22	
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00	
TOTAL ASSETS			-203,885.66	1,784,750.22	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	.00	-179.68	
10	7603	PURCHASE OBLIGATIONS	-20,102.80	51,577.19	
TOTAL LIABILITIES			-20,102.80	51,397.51	
FUND BALANCE					
10	6302	REVENUES CONTROL	-429,424.54	-4,700,868.26	
10	7602	EXPENDITURES CONTROL	633,310.20	2,916,297.72	
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	20,102.80	-51,577.19	
10	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	12,079.78	
10	8770	UNASSIGNED FUND BALANCE	.00	-2,293.03	
TOTAL FUND BALANCE			223,988.46	-1,826,360.98	
TOTAL LIABILITIES + FUND BALANCE			203,885.66	-1,774,963.47	

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 5

				NET CHANGE	ACCOUNT
FUND: 2 SPECIAL REVENUE				FOR PERIOD	BALANCE
ASSETS					
	20	6101	CASH IN BANK	-118,922.03	15,832.40
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	235,000.00	235,000.00
		TOTAL ASSETS		116,077.97	250,832.40
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	.00	-6.51
	20	7603	PURCHASE OBLIGATIONS	24,064.81	48,876.84
		TOTAL LIABILITIES		24,064.81	48,870.33
FUND BALANCE					
	20	6302	REVENUES CONTROL	-367,809.96	-1,382,345.17
	20	7602	EXPENDITURES CONTROL	251,731.99	1,131,519.28
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-24,064.81	-48,876.84
	20	8770	UNASSIGNED FUND BALANCE	.00	450.00
		TOTAL FUND BALANCE		-140,142.78	-299,252.73
		TOTAL LIABILITIES + FUND BALANCE		-116,077.97	-250,382.40

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 5

				NET CHANGE	ACCOUNT
FUND: 21 DIST ACTIVITY(SPEC REV ANN)				FOR PERIOD	BALANCE
ASSETS					
	21	6101	CASH IN BANK	11.95	47,229.79
			TOTAL ASSETS	11.95	47,229.79
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	.00	2,263.50
			TOTAL LIABILITIES	.00	2,263.50
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-57,499.73
	21	7602	EXPENDITURES CONTROL	-11.95	6,583.45
	21	8737	RESTRICTED - OTHER	.00	-44,816.75
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-2,263.50
	21	8770	UNASSIGNED FUND BALANCE	.00	48,503.24
			TOTAL FUND BALANCE	-11.95	-49,493.29
			TOTAL LIABILITIES + FUND BALANCE	-11.95	-47,229.79

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 5

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		-589.44	132,513.03
		TOTAL ASSETS		-589.44	132,513.03
LIABILITIES					
25	7603	PURCHASE OBLIGATIONS		-10,407.76	15,511.28
		TOTAL LIABILITIES		-10,407.76	15,511.28
FUND BALANCE					
25	6302	REVENUES CONTROL		-12,936.12	-231,915.67
25	7602	EXPENDITURES CONTROL		13,525.56	99,402.64
25	8737	RESTRICTED - OTHER		.00	5,871.12
25	8753	ASSIGNED-PUR OBLG CURR (1-12)		10,407.76	-15,511.28
25	8770	UNASSIGNED FUND BALANCE		.00	-5,871.12
		TOTAL FUND BALANCE		10,997.20	-148,024.31
		TOTAL LIABILITIES + FUND BALANCE		589.44	-132,513.03

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 5

				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 5

FUND: 320 BUILDING FUND (5 CENT 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	-239,241.70
		TOTAL FUND BALANCE		.00	-239,241.70
		TOTAL LIABILITIES + FUND BALANCE		.00	-239,241.70

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 5

				NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND				FOR PERIOD	BALANCE
ASSETS					
	36	6101	CASH IN BANK	3,498,093.62	3,374,779.01
			TOTAL ASSETS	3,498,093.62	3,374,779.01
FUND BALANCE					
	36	6302	REVENUES CONTROL	-3,499,135.40	-3,499,135.40
	36	7602	EXPENDITURES CONTROL	1,041.78	402,629.70
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-278,273.31
			TOTAL FUND BALANCE	-3,498,093.62	-3,374,779.01
			TOTAL LIABILITIES + FUND BALANCE	-3,498,093.62	-3,374,779.01

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 5

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-88,417.85
			TOTAL ASSETS	.00	-88,417.85
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	88,417.85
			TOTAL FUND BALANCE	.00	88,417.85
			TOTAL LIABILITIES + FUND BALANCE	.00	88,417.85

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-5,173.06	104,835.19
51	6171	INVENTORIES FOR CONSUMPTION	.00	2,177.13
51	64000	DEFERRED OUTFL -OPEB LIAB	.00	104,145.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	95,348.00
TOTAL ASSETS			-5,173.06	306,505.32
LIABILITIES				
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-177,850.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-538,611.00
51	7603	PURCHASE OBLIGATIONS	.00	1,898.59
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-102,252.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-121,448.00
TOTAL LIABILITIES			.00	-938,262.41
FUND BALANCE				
51	6302	REVENUES CONTROL	-75,600.55	-419,686.06
51	7602	EXPENDITURES CONTROL	80,773.61	314,850.87
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	175,957.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	564,711.00
51	8739	RESTRICTED-NET POSITION	.00	1,898.59
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			5,173.06	631,757.09
TOTAL LIABILITIES + FUND BALANCE			5,173.06	-306,505.32

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 5

				NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES				FOR PERIOD	BALANCE
ASSETS					
	52	6101	CASH IN BANK	-1,012.64	12,147.27
			TOTAL ASSETS	-1,012.64	12,147.27
FUND BALANCE					
	52	6302	REVENUES CONTROL	-7,044.40	-44,118.37
	52	7602	EXPENDITURES CONTROL	8,057.04	31,971.10
			TOTAL FUND BALANCE	1,012.64	-12,147.27
			TOTAL LIABILITIES + FUND BALANCE	1,012.64	-12,147.27

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