

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

BANK

CHECKING BANK BALANCE	\$ 7,506,203.84
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
BANK ERROR (S/C TO BE REIMB \$35) CK CLEARING ERROR 41565 (-.10)	\$ 34.90
LESS OUTSTANDING CHECKS AP	\$ (29,621.32)
LESS OUTSTANDING CHECKS PR	\$ (65,009.56)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (925.63)
LESS OUTSTANDING ACH (IND TAX)	
LESS OUTSTANDING ACH (KTRS)	\$ (45,229.36)
LESS OUTSTANDING ACH (CERS)	\$ (43,043.93)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	\$ (15,807.57)
LESS OUTSTANDING ACH (HEALTH INS)	
LESS OUTSTANDING ACH (FED HEALTH)	\$ (11,101.55)
LESS OUTSTANDING ACH (KY TAX)	\$ (11,575.55)
TOTAL BANK	<u>\$ 7,618,924.27</u>

CASH PER BOOKS (MUNIS)

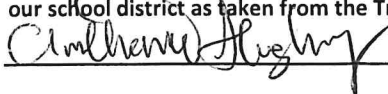
GENERAL FUND	\$ 3,273,056.82
SPECIAL REVENUE FUND	\$ 178,295.24
DISTRICT ACTIVITY FUND	\$ 43,744.05
SCHOOL ACTIVITY FUND	\$ 125,693.21
CAPITAL OUTLAY FUND	\$ 42,397.00
BUILDING FUND	\$ 564,462.85
CONSTRUCTION FUND	\$ 3,374,779.01
DEBT SERVICE FUND	\$ (100,140.27)
FOOD SERVICE FUND	\$ 105,429.30
DAYCARE FUND	\$ 11,207.08
TOTAL BOOKS	<u>\$ 7,618,924.29</u>
DIFFERENCE IN BANK AND BOOKS	\$ (0.02)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 5,898,809.30
RECEIPTS	\$ 2,766,637.09
ACH ARBITER PAY	\$ (14,000.00)
EXPENSES: ACC PAYABLE	\$ (323,325.62)
PAYROLL	\$ (709,196.50)
PLUS: VOID CHK PRIOR MONTH	
ENDING BALANCE	<u>\$ 7,618,924.27</u>

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

Date

1/23/22

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			
41171	09/21/2022	PRINTED	003099 HEALTHPOINT FAMILY CARE I	23.00			
41191	09/21/2022	PRINTED	005509 UZBL LLC	3,503.50			
41257	10/11/2022	PRINTED	004703 AMAZON	21.78			
41361	10/25/2022	PRINTED	005544 KYLE FITZGERALD	45.92			
41388	10/28/2022	PRINTED	005371 PLAY VERSUS INC.	195.00			
41411	11/02/2022	PRINTED	005388 CAPITAL ONE - SAM'S CLUB	59.39			
41482	11/17/2022	PRINTED	005402 COVINGTON CATHOLIC HIGH S	220.00			
41487	11/17/2022	PRINTED	001846 THE DRAMATIC PUB. CO.	608.56			
41577	12/08/2022	PRINTED	005099 NKFA C/O RANDY BORCHERS	210.00			
41586	12/12/2022	PRINTED	004781 COSI	338.00			
41600	12/16/2022	PRINTED	002196 A-1 ELECTRIC	954.54			
41601	12/16/2022	PRINTED	005485 AMPLIFY	15,620.88			
41604	12/16/2022	PRINTED	005429 BETH FIELDS	90.16			
41605	12/16/2022	PRINTED	005042 BUSINESS U LLC	2,390.00			
41615	12/16/2022	PRINTED	000756 GRADUATE SERVICE INC	304.50			
41623	12/16/2022	PRINTED	001095 KY STATE TREASURER	100.00			
41626	12/16/2022	PRINTED	001365 NKCES	1,842.34			
41639	12/16/2022	PRINTED	003978 LOWES SPORTING GOODS INC.	75.32			
41640	12/16/2022	PRINTED	005189 LYDIA MARKSBERRY	6.51			
41641	12/16/2022	PRINTED	005278 MY DOOR SIGN	104.36			
30 CHECKS CASH ACCOUNT TOTAL				29,621.32	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2022 TO: 12/31/2022

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 12/31/2022

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
1835	HONAKER, JAYDEN A	11/30/2022	101060	379.25
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
1835	HONAKER, JAYDEN A	12/15/2022	101084	296.36
3961	CINCINNATI LIFE INSURANCE COMPANY	12/16/2022	101100	119.56
1136	WINDELER, ANGELA	12/29/2022	101101	655.01
1692	SALTER, RICHARD K	12/29/2022	101102	843.54
385	COLONIAL INS	12/29/2022	101103	39.19
1092	KY STATE TREAS (DEF COMP)	12/29/2022	101104	660.00
1670	METLIFE INVESTORS	12/29/2022	101105	200.00
1836	THE CITY OF DAYTON KY	12/29/2022	101106	15,505.03
2121	CAMPBELL COUNTY FISCAL COURT	12/29/2022	101107	2,002.11
2845	DELTA DENTAL	12/29/2022	101108	2,290.81
2960	METROPOLITAN LIFE INSURANCE CO	12/29/2022	101109	140.00
3483	JEFFERSON PILOT LIFE	12/29/2022	101110	263.36
3790	GRANGE INSURANCE	12/29/2022	101112	223.98
3928	AMERICAN FIDELITY	12/29/2022	101114	914.00
3961	CINCINNATI LIFE INSURANCE COMPANY	12/29/2022	101115	119.56
4003	CHILD SUPPORT ENFORCEMENT	12/29/2022	101116	270.00
4937	DAYTON DAYCARE	12/29/2022	101117	2,202.20
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	12/29/2022	101118	105.00
TOTAL CHECKS			24	65,009.56

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 6

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		1,489,805.04	3,173,056.82
10	6101I	CERT OF DEP-CASH EQUIV		.00	100,000.00
TOTAL ASSETS				1,489,805.04	3,273,056.82
LIABILITIES					
10	7421	ACCOUNTS PAYABLE		179.68	.00
10	7603	PURCHASE OBLIGATIONS		-9,613.30	41,963.89
TOTAL LIABILITIES				-9,433.62	41,963.89
FUND BALANCE					
10	6302	REVENUES CONTROL		-2,126,076.05	-6,826,944.31
10	7602	EXPENDITURES CONTROL		636,091.33	3,553,887.49
10	8753	ASSIGNED-PUR OBLG CURR (1-12)		9,613.30	-41,963.89
TOTAL FUND BALANCE				-1,480,371.42	-3,315,020.71
TOTAL LIABILITIES + FUND BALANCE				-1,489,805.04	-3,273,056.82

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 6

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-72,537.16		-56,704.76
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00		235,000.00
TOTAL ASSETS			-72,537.16		178,295.24
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	6.51		.00
20	7603	PURCHASE OBLIGATIONS	-4,919.47		43,957.37
TOTAL LIABILITIES			-4,912.96		43,957.37
FUND BALANCE					
20	6302	REVENUES CONTROL	-149,158.93		-1,531,504.10
20	7602	EXPENDITURES CONTROL	221,689.58		1,353,208.86
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	4,919.47		-43,957.37
TOTAL FUND BALANCE			77,450.12		-222,252.61
TOTAL LIABILITIES + FUND BALANCE			72,537.16		-178,295.24

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 6

			NET CHANGE	ACCOUNT
FUND: 21 DIST ACTIVITY(SPEC REV ANN)			FOR PERIOD	BALANCE
ASSETS				
21	6101	CASH IN BANK	-3,485.74	43,744.05
		TOTAL ASSETS	-3,485.74	43,744.05
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	3,485.74	10,069.19
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	3,485.74	-46,007.55
		TOTAL LIABILITIES + FUND BALANCE	3,485.74	-43,744.05

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 6

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-6,819.82	125,693.21
	TOTAL ASSETS		-6,819.82	125,693.21
LIABILITIES				
25	7603	PURCHASE OBLIGATIONS	3,453.56	18,964.84
	TOTAL LIABILITIES		3,453.56	18,964.84
FUND BALANCE				
25	6302	REVENUES CONTROL	-26,874.82	-258,790.49
25	7602	EXPENDITURES CONTROL	33,694.64	133,097.28
25	8737	RESTRICTED - OTHER	.00	5,871.12
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-3,453.56	-18,964.84
25	8770	UNASSIGNED FUND BALANCE	.00	-5,871.12
	TOTAL FUND BALANCE		3,366.26	-144,658.05
	TOTAL LIABILITIES + FUND BALANCE		6,819.82	-125,693.21

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 6

				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 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	325,221.15	564,462.85
			TOTAL ASSETS	325,221.15	564,462.85
FUND BALANCE					
	32	6302	REVENUES CONTROL	-400,064.00	-639,305.70
	32	7602	EXPENDITURES CONTROL	74,842.85	74,842.85
			TOTAL FUND BALANCE	-325,221.15	-564,462.85
			TOTAL LIABILITIES + FUND BALANCE	-325,221.15	-564,462.85

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 6

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 6

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6101	CASH IN BANK	-11,722.42	-100,140.27
			TOTAL ASSETS	-11,722.42	-100,140.27
FUND BALANCE					
	40	6302	REVENUES CONTROL	-88,417.85	-88,417.85
	40	7602	EXPENDITURES CONTROL	100,140.27	188,558.12
			TOTAL FUND BALANCE	11,722.42	100,140.27
			TOTAL LIABILITIES + FUND BALANCE	11,722.42	100,140.27

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 6

			NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND			FOR PERIOD	BALANCE
ASSETS				
51	6101	CASH IN BANK	594.11	105,429.30
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			594.11	307,099.43
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	-71,409.38	-491,095.44
51	7602	EXPENDITURES CONTROL	70,815.27	385,666.14
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			-594.11	631,162.98
TOTAL LIABILITIES + FUND BALANCE			-594.11	-307,099.43

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 6

				NET CHANGE	ACCOUNT
FUND: 52 DAY CARE SERVICES				FOR PERIOD	BALANCE
ASSETS					
	52	6101	CASH IN BANK	-940.19	11,207.08
			TOTAL ASSETS	-940.19	11,207.08
FUND BALANCE					
	52	6302	REVENUES CONTROL	-6,904.40	-51,022.77
	52	7602	EXPENDITURES CONTROL	7,844.59	39,815.69
			TOTAL FUND BALANCE	940.19	-11,207.08
			TOTAL LIABILITIES + FUND BALANCE	940.19	-11,207.08

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