

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
AUGUST, 2024**

BANK	
CHECKING BANK BALANCE	\$ 5,955,873.90
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
bank error (posted 47350 twice)	
LESS OUTSTANDING CHECKS AP	(77,614.75)
LESS OUTSTANDING CHECKS PR	(46,451.55)
LESS OUTSTANDING ACH (OHIO TAX)	(907.14)
LESS OUTSTANDING ACH (IND TAX)	(263.40)
LESS OUTSTANDING ACH (KTRS)	(44,645.42)
LESS OUTSTANDING ACH (CERS)	(38,483.76)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/VSP/AMFID)	(9,747.04)
LESS OUTSTANDING ACH (HEALTH INS)	(16,163.48)
LESS OUTSTANDING ACH (VSP)	
LESS OUTSTANDING ACH (FED HEALTH)	(11,915.07)
LESS OUTSTANDING ACH (KY TAX)	(9,079.27)
TOTAL BANK	\$ 6,035,603.02

CASH PER BOOKS (MUNIS)	
GENERAL FUND	\$ 2,598,257.02
SPECIAL REVENUE FUND	\$ 333,404.73
DISTRICT ACTIVITY FUND	\$ 29,331.86
SCHOOL ACTIVITY FUND	\$ 157,076.19
CAPITAL OUTLAY FUND	\$ 58,057.54
BUILDING FUND	\$ 1,083,766.50
CONSTRUCTION FUND	\$ 1,998,112.30
DEBT SERVICE FUND	\$ (265,450.83)
FOOD SERVICE FUND	\$ 41,922.39
DAYCARE FUND	\$ 1,125.32
TOTAL BOOKS	\$ 6,035,603.02
DIFFERENCE IN BANK AND BOOKS	\$ 0.00

MUNIS RECONCILIATION	
BEGINNING BALANCE	\$ 3,348,283.18
VOID CKS PRIOR MO -	
RECEIPTS	\$ 3,923,838.13
ACH- Fifth Third ADJUST ACH	(963.78)
ACH - MARATHON PMT	(7,000.00)
ARBITER PAY	
EXPENSES: ACC PAYABLE	(500,587.20)
PAYROLL	(727,967.31)
ENDING BALANCE	\$ 6,035,603.02
<i>Balance in separate PayPal Account (fundraisers)</i>	\$ 13.59

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

9/28/24
Date

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 2

FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101	-109,060.47	2,498,257.02
10	6101I	.00	100,000.00
	TOTAL ASSETS	-109,060.47	2,598,257.02
LIABILITIES			
10	7603	562.62	82,553.41
	TOTAL LIABILITIES	562.62	82,553.41
FUND BALANCE			
10	6302	-494,091.01	-999,947.38
10	7602	603,151.48	1,099,617.79
10	8753	-562.62	-82,553.41
10	8770	.00	-2,697,927.43
	TOTAL FUND BALANCE	108,497.85	-2,680,810.43
	TOTAL LIABILITIES + FUND BALANCE	109,060.47	-2,598,257.02

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 2



FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	95,554.69	98,404.73
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS	95,554.69	333,404.73
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	30,772.10	233,328.18
		TOTAL LIABILITIES	30,772.10	233,328.18
FUND BALANCE				
20	6302	REVENUES CONTROL	-301,279.32	-738,512.43
20	7602	EXPENDITURES CONTROL	205,724.63	405,263.93
20	8731	RESTRICTED GRANTS	.00	32,932.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-30,772.10	-233,328.18
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	151,866.65
20	8770	UNASSIGNED FUND BALANCE	.00	-184,955.13
		TOTAL FUND BALANCE	-126,326.79	-566,732.91
		TOTAL LIABILITIES + FUND BALANCE	-95,554.69	-333,404.73

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 2

FUND: 21		DEPT ACTIVITY(SPEC REV ANN)	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101 CASH IN BANK	10,000.00	29,331.86
		TOTAL ASSETS	10,000.00	29,331.86
LIABILITIES	21	7603 PURCHASE OBLIGATIONS	33.18	50.85
		TOTAL LIABILITIES	33.18	50.85
FUND BALANCE	21	6302 REVENUES CONTROL	-10,000.00	-31,595.21
	21	7602 EXPENDITURES CONTROL	.00	2,263.35
	21	8753 ASSIGNED-PUR OBLG CURR (1-12)	-33.18	-50.85
		TOTAL FUND BALANCE	-10,033.18	-29,382.71
		TOTAL LIABILITIES + FUND BALANCE	-10,000.00	-29,331.86

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 2

FUND: 25 SCHOOL ACTIVITY FDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	14,959.64	157,076.19
		14,959.64	157,076.19
	6101		
	TOTAL ASSETS		
LIABILITIES	25	.00	-285.00
	25	9,551.50	36,814.47
		9,551.50	36,529.47
FUND BALANCE	25	-52,450.61	-203,259.49
	25	37,490.97	45,435.48
	25	-9,551.50	-36,814.47
	25	.00	1,032.82
	TOTAL FUND BALANCE	-24,511.14	-193,605.66
TOTAL LIABILITIES + FUND BALANCE		-14,959.64	-157,076.19

CASH IN BANK
 ACCOUNTS PAYABLE
 PURCHASE OBLIGATIONS
 REVENUES CONTROL
 EXPENDITURES CONTROL
 ASSIGNED-PUR OBLG CURR (1-12)
 ASSIGNED-PURCH OBL - PRD 13/YE

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 2

FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	31	-8,917.83	58,057.54
	6101		
	CASH IN BANK		
	TOTAL ASSETS	-8,917.83	58,057.54
LIABILITIES	31	-8,917.83	12,090.02
	7603		
	PURCHASE OBLIGATIONS		
	TOTAL LIABILITIES	-8,917.83	12,090.02
FUND BALANCE	31		
	6302	.00	-40,750.00
	7602	8,917.83	28,475.42
	8738	.00	-45,782.96
	8753	8,917.83	-12,090.02
	8755	.00	40,565.44
	8770	.00	-40,565.44
	TOTAL FUND BALANCE	17,835.66	-70,147.56
	TOTAL LIABILITIES + FUND BALANCE	8,917.83	-58,057.54

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 2

FUND: 320 BUILDING FUND (5 CENT LEVY)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
32	6101 CASH IN BANK	.00	1,083,766.50
	TOTAL ASSETS	.00	1,083,766.50
FUND BALANCE			
32	6302 REVENUES CONTROL	.00	-568,048.00
32	7602 EXPENDITURES CONTROL	.00	1,500.00
32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-517,218.50
	TOTAL FUND BALANCE	.00	-1,083,766.50
	TOTAL LIABILITIES + FUND BALANCE	.00	-1,083,766.50

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 2



FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
36	6101 CASH IN BANK	2,976,189.16	1,998,112.30
	TOTAL ASSETS	<u>2,976,189.16</u>	<u>1,998,112.30</u>
FUND BALANCE			
36	6302 REVENUES CONTROL	-3,000,000.00	-3,000,000.00
36	7602 EXPENDITURES CONTROL	23,810.84	1,023,039.03
36	8735 RESTRICTED-FUTURECONST(86-1)	.00	-21,151.33
	TOTAL FUND BALANCE	<u>-2,976,189.16</u>	<u>-1,998,112.30</u>
	TOTAL LIABILITIES + FUND BALANCE	<u>-2,976,189.16</u>	<u>-1,998,112.30</u>

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 2



FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
40	6101 CASH IN BANK	-265,450.83	-265,450.83
	TOTAL ASSETS	-265,450.83	-265,450.83
FUND BALANCE	40 7602 EXPENDITURES CONTROL	265,450.83	265,450.83
	TOTAL FUND BALANCE	265,450.83	265,450.83
TOTAL LIABILITIES + FUND BALANCE		265,450.83	265,450.83

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 2

FUND: 51		FOOD SERVICE FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-20,378.09	41,922.39
51	6171	INVENTORIES FOR CONSUMPTION	.00	4,390.13
51	6400	DEFERRED OUTFL -OPEB LIAB	.00	111,048.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	176,881.00
	TOTAL ASSETS		-20,378.09	334,241.52
LIABILITIES				
51	7541	UNFUNDED OPEB LIAB-OPEB LIAB	.00	-198,993.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-668,928.00
51	7700	DEF INFLOW RESOUR-OPEB LIAB	.00	-105,011.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-92,673.00
	TOTAL LIABILITIES		.00	-1,065,605.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-9,208.33	-13,564.81
51	7602	EXPENDITURES CONTROL	29,586.42	73,147.82
51	8737	RESTRICTED-OTHER OPEB LIAB	.00	192,956.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	584,720.00
51	8739	RESTRICTED-NET POSITION	.00	-101,505.40
51	8739I	RESTR NET POSITION-INVENTO	.00	-4,390.13
	TOTAL FUND BALANCE		20,378.09	731,363.48
	TOTAL LIABILITIES + FUND BALANCE		20,378.09	334,241.52

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 2

FUND: 52 DAY CARE SERVICES		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
52	6101 CASH IN BANK	-5,611.29	1,125.32
	TOTAL ASSETS	-5,611.29	1,125.32
FUND BALANCE			
52	6302 REVENUES CONTROL	-3,718.86	-11,366.12
52	7602 EXPENDITURES CONTROL	9,330.15	10,630.82
52	8739 RESTRICTED-NET ASSETS	.00	-390.02
	TOTAL FUND BALANCE	5,611.29	-1,125.32
	TOTAL LIABILITIES + FUND BALANCE	5,611.29	-1,125.32

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

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

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
46538	01/30/2024	PRINTED	001110 LAKESHORE LEARNING	102.42			
46805	03/27/2024	PRINTED	005743 JULIAN J. JIMENEZ	53.25			
46957	04/26/2024	PRINTED	005596 WE ROCK THE SPECTRUM	312.50			
47080	05/16/2024	PRINTED	005052 TESTOUT	250.00			
47123	05/28/2024	PRINTED	005663 MELODIES TO GROW ON	75.00			
47179	06/14/2024	PRINTED	005225 GRATEFUL THREADS	100.00			
47186	06/21/2024	PRINTED	005789 AHMAD RICHARDSON	500.00			
47421	08/12/2024	PRINTED	005644 IDENTIGO	53.25			
47422	08/12/2024	PRINTED	005644 IDENTIGO	53.25			
47431	08/13/2024	PRINTED	005099 NKFC C/O RANDY BORCHERS	185.00			
47435	08/16/2024	PRINTED	003467 VISA-CARDMEMBER SERVICE	8,798.07			
47439	08/19/2024	PRINTED	005232 NORTHERN KY UNIVERSITY	2,000.00			
47440	08/19/2024	PRINTED	005696 TOBY RICE	500.00			
47450	08/20/2024	PRINTED	005821 BEN ADAMS	53.25			
47460	08/20/2024	PRINTED	004129 GALLATIN COUNTY BOE	270.00			
47465	08/20/2024	PRINTED	004647 KONA ICE	750.00			
47467	08/20/2024	PRINTED	005187 LIMINEX, INC.	7,476.30			
47475	08/20/2024	PRINTED	001469 PILOT LUMBER AND MOORE!	570.19			
47476	08/20/2024	PRINTED	004203 PITNEY BOWES INC	693.17			
47478	08/20/2024	PRINTED	005083 REH&A ARCHITECTS	23,810.84			
47480	08/20/2024	PRINTED	005815 ROCKING CHAIR READERS LLC	9,187.50			
47488	08/20/2024	PRINTED	005094 SKOOL AID LLC	1,200.00			
47492	08/20/2024	PRINTED	005818 STEPHANIE DIETZ	53.25			
47495	08/20/2024	PRINTED	005220 THE READING LEAGUE	10,438.00			
47500	08/20/2024	PRINTED	005817 W LELAND BENNETT	53.25			
47502	08/21/2024	PRINTED	002265 KASC	450.00			
47503	08/21/2024	PRINTED	002265 KASC	450.00			
47508	08/21/2024	PRINTED	005589 KTCCCA	50.00			
47511	08/27/2024	PRINTED	005825 LISA BROWN	2,500.00			
47512	08/28/2024	PRINTED	005476 SIGN GYPSIES	385.00			
47513	08/29/2024	PRINTED	004658 BSN SPORTS	2,698.88			
47514	08/29/2024	PRINTED	005286 CAPITAL ONE	458.52			
47515	08/29/2024	PRINTED	000614 EGELSTON MAYNARD	997.45			
47516	08/29/2024	PRINTED	005275 OMNI CHEER	786.59			
47517	08/29/2024	PRINTED	004517 RIDDELL/ALL AMERICAN SPOR	372.75			
47518	08/29/2024	PRINTED	003126 TROPHY AWARDS	307.50			
47519	08/29/2024	PRINTED	004756 ECOLAB	519.57			
47520	08/30/2024	PRINTED	004254 DUKE ENERGY	100.00			
38 CHECKS CASH ACCOUNT TOTAL				77,614.75			
					.00		

DAYTON INDEPENDENT SCHOOLS



OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2023 TO: 08/31/2024

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 08/31/2024

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1751	CONIGLIARO, LAUREN M	03/15/2023	101218	550.43
1512	DEBRULER, AMANDA	05/15/2023	101302	4.07
1748	SHEPPERD, JULIE M	05/15/2023	101305	44.92
257	BURCHFIELD, DEBBIE	05/15/2023	101306	4.05
1883	MACKLIEN, DAIJON A	01/30/2024	101709	927.13
1809	ROBINSON, AMBER	01/30/2024	101732	23.16
1836	THE CITY OF DAYTON KY	07/15/2024	102014	2,573.45
2121	CAMPBELL COUNTY FISCAL COURT	07/15/2024	102015	1,060.19
1836	THE CITY OF DAYTON KY	07/17/2024	102024	21.09
2121	CAMPBELL COUNTY FISCAL COURT	07/17/2024	102023	8.85
1836	THE CITY OF DAYTON KY	07/30/2024	102027	2,460.39
2121	CAMPBELL COUNTY FISCAL COURT	07/30/2024	102028	1,011.95
1668	HUNDEMER, PAUL L	08/30/2024	102058	1,220.98
1667	TIEMEYER, DEREK S	08/30/2024	102059	638.02
1899	HERRON, LAVAR J	08/30/2024	102060	359.63
1911	KLETTE, LANCE G	08/30/2024	102061	638.02
1853	MCINTYRE, JORDAN D	08/30/2024	102062	721.50
1849	RANKIN, TRINITY A	08/30/2024	102063	510.77
1831	SPRINGER, JONATHON T	08/30/2024	102064	664.67
1908	HOEPKER, DUSTIN W	08/30/2024	102065	1,059.08
385	COLONIAL INS	08/30/2024	102066	39.19
1092	KY STATE TREAS (DEF COMP)	08/30/2024	102067	530.00
1836	THE CITY OF DAYTON KY	08/30/2024	102068	16,238.53
2121	CAMPBELL COUNTY FISCAL COURT	08/30/2024	102069	6,747.39
2845	DELTA DENTAL	08/30/2024	102071	2,547.34
3483	JEFFERSON PILOT LIFE	08/30/2024	102072	209.86
3790	GRANGE INSURANCE	08/30/2024	102074	156.94
3928	AMERICAN FIDELITY	08/30/2024	102076	700.00
3961	CINCINNATI LIFE INSURANCE COMPANY	08/30/2024	102077	239.12
4003	CHILD SUPPORT ENFORCEMENT	08/30/2024	102078	270.00
4634	KY CHILD SUPPORT ENFORCEMENT	08/30/2024	102079	50.00
4937	DAYTON DAYCARE	08/30/2024	102080	2,213.86
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	08/30/2024	102081	105.00
5767	BRIGHTHOUSE FINANCIAL	08/30/2024	102082	190.00
1871	SPITZER, KENNETH	08/30/2024	102083	1,462.39
1842	WITHERSPOON, DARIAN E	08/30/2024	102084	249.58
TOTAL CHECKS				46,451.55