

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION**

OCTOBER 2024

BANK

CHECKING BANK BALANCE	\$ 3,373,293.88
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	(180,897.50)
LESS OUTSTANDING CHECKS PR	(55,443.47)
LESS OUTSTANDING ACH (OHIO TAX)	(907.19)
LESS OUTSTANDING ACH (IND TAX)	(265.52)
LESS OUTSTANDING ACH (KTRS)	(49,666.73)
LESS OUTSTANDING ACH (CERS)	(38,875.11)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	(19,516.98)
LESS OUTSTANDING ACH (HEALTH INS)	(17,617.75)
LESS OUTSTANDING ACH (VSP)	(2,040.67)
LESS OUTSTANDING ACH (FED HEALTH)	(10,631.98)
LESS OUTSTANDING ACH (KY TAX)	(10,712.77)
TOTAL BANK	\$ 3,321,718.21

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,916,791.33
SPECIAL REVENUE FUND	\$ 151,744.07
DISTRICT ACTIVITY FUND	\$ 30,289.86
SCHOOL ACTIVITY FUND	\$ 156,110.34
CAPITAL OUTLAY FUND	\$ 45,967.52
BUILDING FUND	\$ 777,502.99
CONSTRUCTION FUND	\$ 317,469.19
DEBT SERVICE FUND	\$ (107,647.50)
FOOD SERVICE FUND	\$ 27,048.70
DAYCARE FUND	\$ 6,441.71
TOTAL BOOKS	\$ 3,321,718.21
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 4,130,964.52
VOID CKS PRIOR MO PAYROLL	
RECEIPTS (EXCL DIR DEPOST REFUNDED)	\$ 619,689.31
ACH HARLAND CLARKE/SAMS	(353.12)
FOOD SERV ACH MERCH EXP	(0.54)
ARBITER PAY	(7,000.00)
EXPENSES: ACC PAYABLE	(641,225.06)
PAYROLL	(780,356.90)
ENDING BALANCE	\$ 3,321,718.21
	13.69

ENDING BALANCE

Balance in separate PayPal Account (fundraisers)

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.



10/15/24

Finance Officer

Date

DAYTON INDEPENDENT SCHOOLS



OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2023 TO: 10/31/2024

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

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
1855	HORTON, AALIYAH	09/30/2024	102101	44.39
1215	HORAN, SHEILA	10/15/2024	102124	94.45
4937	DAYTON DAYCARE	10/15/2024	102137	2,213.86
1667	TIEMEYER, DEREK S	10/30/2024	102141	638.02
1136	WINDELER, ANGELA	10/30/2024	102142	186.17
1914	BENNETT, WILMER L III	10/30/2024	102143	189.68
1855	HORTON, AALIYAH	10/30/2024	102144	44.39
1918	MCVEY, HAILEY M	10/30/2024	102146	44.39
1849	RANKIN, TRINITY A	10/30/2024	102147	194.96
1850	THOMPSON, CHEYENNE	10/30/2024	102150	44.39
385	COLONIAL INS	10/30/2024	102151	18.29
1019	KEA	10/30/2024	102152	211.30
1092	KY STATE TREAS (DEF COMP)	10/30/2024	102153	485.00
1836	THE CITY OF DAYTON KY	10/30/2024	102154	16,635.93
2121	CAMPBELL COUNTY FISCAL COURT	10/30/2024	102155	6,846.75
2845	DELTA DENTAL	10/30/2024	102156	2,490.57
3483	JEFFERSON PILOT LIFE	10/30/2024	102157	140.74
3790	GRANGE INSURANCE	10/30/2024	102159	141.40
3928	AMERICAN FIDELITY	10/30/2024	102161	825.00
3961	CINCINNATI LIFE INSURANCE COMPANY	10/30/2024	102162	221.32
4003	CHILD SUPPORT ENFORCEMENT	10/30/2024	102163	270.00
4634	KY CHILD SUPPORT ENFORCEMENT	10/30/2024	102164	50.00
4937	DAYTON DAYCARE	10/30/2024	102165	2,213.86
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	10/30/2024	102166	105.00
5767	BRIGHTHOUSE FINANCIAL	10/30/2024	102167	190.00
1272	KINMON, RONALD K	10/30/2024	102168	18,190.60
1836	THE CITY OF DAYTON KY	10/30/2024	102169	828.04
2121	CAMPBELL COUNTY FISCAL COURT	10/30/2024	102170	331.21
TOTAL CHECKS				55,443.47

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			
47515	08/29/2024	PRINTED	000614 EGELSTON MAYNARD	997.45			
47650	09/27/2024	PRINTED	003793 BLUEGRASS INTERNATIONAL T	159,310.00			
47691	09/27/2024	PRINTED	004265 TCI	364.00			
47718	10/08/2024	PRINTED	004990 NORTHERN KY BOYS BASKETBA	135.00			
47739	10/16/2024	PRINTED	005859 JANET HUNDEMER	53.25			
47743	10/16/2024	PRINTED	005798 STEPHANIE PONDER	126.37			
47749	10/16/2024	PRINTED	003082 SUPER BOWL OF BELLEWOOD	1,400.00			
47758	10/22/2024	PRINTED	005476 SIGN GYPSIES	175.00			
47766	10/22/2024	PRINTED	005554 BONDED LOCK SERVICE	37.50			
47767	10/22/2024	PRINTED	005035 CAMPBELL CO IMAGINATION L	313.89			
47772	10/22/2024	PRINTED	005861 CONTROLS & SHEET METAL IN	2,058.59			
47774	10/22/2024	PRINTED	000493 DAYTON IND. CAFETERIA	1,195.93			
47776	10/22/2024	PRINTED	000516 DEMCO, INC.	146.13			
47784	10/22/2024	PRINTED	000694 FT. THOMAS FLORIST	195.00			
47788	10/22/2024	PRINTED	000820 HIGHLAND GARDEN CENTER	239.40			
47793	10/22/2024	PRINTED	005868 KAHOE AIR BALANCE COMPANY	580.00			
47800	10/22/2024	PRINTED	004660 MOVIN' OM, LLC	204.46			
47808	10/22/2024	PRINTED	004426 REPUBLIC SERVICES	2,533.90			
47811	10/22/2024	PRINTED	001642 SCHOLASTIC INC.	97.57			
47825	10/22/2024	PRINTED	005867 TONY MIGLIO	1,000.00			
47829	10/22/2024	PRINTED	005174 EDCLUB, INC.	1,287.60			
47830	10/22/2024	PRINTED	003356 US BANK EQUIPMENT FINANCE	2,923.85			
47838	10/28/2024	PRINTED	005006 WESBANCO/TRUST DEPT	167.67			
47839	10/28/2024	PRINTED	005541 BURGER FARM & GARDEN CENT	656.00			
47840	10/31/2024	PRINTED	004781 COSI	235.20			
47841	10/31/2024	PRINTED	005286 CAPITAL ONE	66.42			
47842	10/31/2024	PRINTED	004932 KHSCA	450.00			
47843	10/31/2024	PRINTED	003845 MINUTEMAN PRESS SOUTHGATE	578.40			
47844	10/31/2024	PRINTED	005520 NKAC	860.00			
47845	10/31/2024	PRINTED	005099 NKFCA C/O RANDY BORCHERS	185.00			
47845	10/31/2024	PRINTED	001966 TRANSFER STATION SPORTS A	877.50			
39 CHECKS CASH ACCOUNT TOTAL				180,897.50	.00		

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 1 GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
10	6101	-343,438.00	1,816,112.24
10	6101I	.00	100,000.00
	TOTAL ASSETS	-343,438.00	1,916,112.24
LIABILITIES			
10	7603	-17,582.50	50,982.78
	TOTAL LIABILITIES	-17,582.50	50,982.78
FUND BALANCE			
10	6302	-372,902.61	-4,487,764.89
10	7602	716,340.61	2,593,540.77
10	8753	17,582.50	-50,982.78
10	8770	.00	-21,888.12
	TOTAL FUND BALANCE	361,020.50	-1,967,095.02
	TOTAL LIABILITIES + FUND BALANCE	343,438.00	1,916,112.24

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-12,413.18	-83,255.93
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS	-12,413.18	151,744.07
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	18,643.49	81,634.79
		TOTAL LIABILITIES	18,643.49	81,634.79
FUND BALANCE				
20	6302	REVENUES CONTROL	-135,039.78	-1,066,598.45
20	7602	EXPENDITURES CONTROL	147,452.96	915,010.61
20	8731	RESTRICTED GRANTS	.00	32,932.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-18,643.49	-81,634.79
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	151,866.65
20	8770	UNASSIGNED FUND BALANCE	.00	-184,955.13
		TOTAL FUND BALANCE	-6,230.31	-233,378.86
		TOTAL LIABILITIES + FUND BALANCE	-12,413.18	151,744.07

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 21 DIST ACTIVITY(SPEC REV ANN)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
21	6101 CASH IN BANK	958.00	30,289.86
	TOTAL ASSETS	958.00	30,289.86
LIABILITIES			
21	7603 PURCHASE OBLIGATIONS	.00	50.85
	TOTAL LIABILITIES	.00	50.85
FUND BALANCE			
21	6302 REVENUES CONTROL	-958.00	-32,553.21
21	7602 EXPENDITURES CONTROL	.00	2,263.35
21	8737 RESTRICTED - OTHER	.00	-21,595.21
21	8753 ASSIGNED-PUR OBLG CURR (1-12)	.00	-50.85
21	8770 UNASSIGNED FUND BALANCE	.00	21,595.21
	TOTAL FUND BALANCE	-958.00	-30,340.71
	TOTAL LIABILITIES + FUND BALANCE	-958.00	-30,289.86

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 25 SCHOOL ACTIVITY FDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
25	6101 CASH IN BANK	1,748.64	156,110.34
	TOTAL ASSETS	1,748.64	156,110.34
LIABILITIES			
25	7421 ACCOUNTS PAYABLE	-70.75	-355.75
25	7603 PURCHASE OBLIGATIONS	-6,290.97	24,717.44
	TOTAL LIABILITIES	-6,361.72	24,361.69
FUND BALANCE			
25	6302 REVENUES CONTROL	-29,645.94	-271,421.82
25	7602 EXPENDITURES CONTROL	27,968.05	114,634.41
25	8737 RESTRICTED - OTHER	.00	-141,060.42
25	8753 ASSIGNED-PUR OBLG CURR (1-12)	6,290.97	-24,717.44
25	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770 UNASSIGNED FUND BALANCE	.00	141,060.42
	TOTAL FUND BALANCE	4,613.08	-180,472.03
	TOTAL LIABILITIES + FUND BALANCE	1,748.64	156,110.34

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 310 CAPITAL OUTLAY FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	31 6101 CASH IN BANK	.00	45,967.52
FUND BALANCE	TOTAL ASSETS	.00	45,967.52
	31 6302 REVENUES CONTROL	.00	-40,750.00
	31 7602 EXPENDITURES CONTROL	.00	40,565.44
	31 8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-45,782.96
	31 8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	40,565.44
	31 8770 UNASSIGNED FUND BALANCE	.00	-40,565.44
	TOTAL FUND BALANCE	.00	-45,967.52
	TOTAL LIABILITIES + FUND BALANCE	.00	-45,967.52

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 320 BUILDING FUND (5-CENT LEVY)		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	32 6101 CASH IN BANK	.00	777,502.99
	TOTAL ASSETS	.00	777,502.99
FUND BALANCE	32 6302 REVENUES CONTROL	.00	-568,048.00
	32 7602 EXPENDITURES CONTROL	.00	307,763.51
	32 8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-517,218.50
	TOTAL FUND BALANCE	.00	-777,502.99
	TOTAL LIABILITIES + FUND BALANCE	.00	-777,502.99

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 360 CONSTRUCTION FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
36	6101	CASH IN BANK	317,469.19
		TOTAL ASSETS	317,469.19
FUND BALANCE			
36	6302	REVENUES CONTROL	-3,000,000.00
36	7602	EXPENDITURES CONTROL	2,703,682.14
36	8735	RESTRICTED-FUTURECONST (BG-1)	-21,151.33
		TOTAL FUND BALANCE	-317,469.19
		TOTAL LIABILITIES + FUND BALANCE	317,469.19

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
40	6101 CASH IN BANK	-107,647.50	-107,647.50
	TOTAL ASSETS	-107,647.50	-107,647.50
FUND BALANCE			
40	6302 REVENUES CONTROL	.00	-306,263.51
40	7602 EXPENDITURES CONTROL	107,647.50	413,911.01
	TOTAL FUND BALANCE	107,647.50	107,647.50
	TOTAL LIABILITIES + FUND BALANCE	107,647.50	107,647.50

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101		
51	6171	2,983.50	27,048.70
51	64000	.00	916.13
51	6400P	.00	44,472.00
		.00	124,057.00
	TOTAL ASSETS	2,983.50	196,493.83
LIABILITIES			
51	7421	22.56	22.56
51	75410	.00	13,691.00
51	7541P	.00	-636,287.00
51	77000	.00	-221,062.00
51	7700P	.00	-69,609.00
	TOTAL LIABILITIES	22.56	-913,244.44
FUND BALANCE			
51	6302	-82,998.12	-148,681.76
51	7602	79,992.06	223,115.90
51	87370	.00	162,899.00
51	8737P	.00	581,839.00
51	8739	.00	-101,505.40
51	8739I	.00	-916.13
	TOTAL FUND BALANCE	-3,006.06	716,750.61
	TOTAL LIABILITIES + FUND BALANCE	-2,983.50	-196,493.83

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

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 4



FUND: 52 DAY CARE SERVICES		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	52 6101 CASH IN BANK	1,508.81	6,441.71
	TOTAL ASSETS	1,508.81	6,441.71
FUND BALANCE			
	52 6302 REVENUES CONTROL	-7,081.86	-19,079.44
	52 7602 EXPENDITURES CONTROL	5,573.05	20,675.01
	52 8739 RESTRICTED-NET ASSETS	.00	-8,037.28
	TOTAL FUND BALANCE	-1,508.81	-6,441.71
	TOTAL LIABILITIES + FUND BALANCE	-1,508.81	-6,441.71

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