

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

NOVEMBER 2024

BANK

CHECKING BANK BALANCE	\$ 3,240,850.07
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (941,980.29)
LESS OUTSTANDING CHECKS PR	\$ (58,881.71)
LESS OUTSTANDING ACH (OHIO TAX)	
LESS OUTSTANDING ACH (IND TAX)	
LESS OUTSTANDING ACH (KTRS)	\$ (44,432.81)
LESS OUTSTANDING ACH (CERS)	\$ (38,688.13)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (519.50)
LESS OUTSTANDING ACH (HEALTH INS)	
LESS OUTSTANDING ACH (VSP)	
LESS OUTSTANDING ACH (FED HEALTH)	
LESS OUTSTANDING ACH (KY TAX)	
TOTAL BANK	\$ 2,491,347.63

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,218,692.97
SPECIAL REVENUE FUND	\$ 358,413.86
DISTRICT ACTIVITY FUND	\$ 31,359.86
SCHOOL ACTIVITY FUND	\$ 152,061.45
CAPITAL OUTLAY FUND	\$ 45,967.52
BUILDING FUND	\$ 669,855.49
CONSTRUCTION FUND	\$ (1,039,274.90)
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 42,731.53
DAYCARE FUND	\$ 11,539.85
TOTAL BOOKS	\$ 2,491,347.63
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

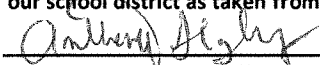
MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 3,322,318.00
VOID CKS PRIOR MO	
RECEIPTS	\$ 1,300,082.25
ACH WEX	\$ (645.60)
ARBITER PAY	
EXPENSES: ACC PAYABLE	\$ (1,369,830.53)
PAYROLL	\$ (760,576.49)

ENDING BALANCE	\$ 2,491,347.63
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Balance in separate PayPal Account (fundraisers)	\$ 13.74
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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	12/13/24 Date
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OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2023 TO: 11/30/2024**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 11/30/2024

EMP #	NAME	ISSUED	CHECK #	AMOUNT
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	10/30/2024	102154	16,635.93
2121	CAMPBELL COUNTY FISCAL COURT	10/30/2024	102155	6,846.75
1836	THE CITY OF DAYTON KY	10/30/2024	102169	828.04
2121	CAMPBELL COUNTY FISCAL COURT	10/30/2024	102170	331.21
684	HUNDEMER, JANET L	11/15/2024	102179	932.39
798	GIRKIN, AMY	11/26/2024	102198	98.57
1215	HORAN, SHEILA	11/26/2024	102199	94.45
1136	WINDELER, ANGELA	11/26/2024	102200	186.17
1914	BENNETT, WILMER L III	11/26/2024	102201	96.30
1849	RANKIN, TRINITY A	11/26/2024	102203	155.43
385	COLONIAL INS	11/26/2024	102206	18.29
1019	KEA	11/26/2024	102207	211.30
1092	KY STATE TREAS (DEF COMP)	11/26/2024	102208	1,185.00
1836	THE CITY OF DAYTON KY	11/26/2024	102209	16,843.23
2121	CAMPBELL COUNTY FISCAL COURT	11/26/2024	102210	6,911.02
2845	DELTA DENTAL	11/26/2024	102211	2,470.02
3483	JEFFERSON PILOT LIFE	11/26/2024	102212	140.74
3790	GRANGE INSURANCE	11/26/2024	102214	141.40
3928	AMERICAN FIDELITY	11/26/2024	102216	825.00
3961	CINCINNATI LIFE INSURANCE COMPANY	11/26/2024	102217	221.32
4003	CHILD SUPPORT ENFORCEMENT	11/26/2024	102218	250.00
4937	DAYTON DAYCARE	11/26/2024	102219	2,213.86
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	11/26/2024	102220	105.00
5767	BRIGHTHOUSE FINANCIAL	11/26/2024	102221	190.00
TOTAL CHECKS			26	58,881.71

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
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			
47421	08/12/2024	PRINTED	005644 IDENTIGO	53.25			
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			
47743	10/16/2024	PRINTED	005798 STEPHANIE PONDER	126.37			
47839	10/28/2024	PRINTED	004781 COSI	235.20			
47844	10/31/2024	PRINTED	005099 NKFC C/O RANDY BORCHERS	185.00			
47852	11/04/2024	PRINTED	005872 JULIE GRIFFITH	48.46			
47894	11/11/2024	PRINTED	005878 NO KY WATER DISTRICT	4,855.28			
47910	11/11/2024	PRINTED	001966 TRANSFER STATION SPORTS A	258.00			
47923	11/13/2024	PRINTED	005881 SOFIA VIRZI	500.00			
47932	11/15/2024	PRINTED	005099 NKFC C/O RANDY BORCHERS	245.00			
47935	11/15/2024	PRINTED	003082 SUPER BOWL OF BELLEWOOD	528.00			
47939	11/20/2024	PRINTED	004866 HOMETOWN HEROES	812.50			
47942	11/21/2024	PRINTED	001095 KY STATE TREASURER	3.00			
47943	11/22/2024	PRINTED	001095 KY STATE TREASURER	6.00			
47945	11/26/2024	PRINTED	005553 BOONE COUNTY HIGH SCHOOL	75.00			
47946	11/26/2024	PRINTED	005402 COVINGTON CATHOLIC HIGH S	115.00			
47947	11/26/2024	PRINTED	000756 GRADUATE SERVICE INC.	49.95			
47948	11/26/2024	PRINTED	003852 HANSMAN'S CORNER MARKET	34.97			
47950	11/26/2024	PRINTED	005673 STRIKE TIME PRO SHOP	599.18			
47951	11/26/2024	PRINTED	005677 ADVANCED MECHANICAL OF NO	891.30			
47953	11/26/2024	PRINTED	004448 AT&T	37.41			
47954	11/26/2024	PRINTED	004460 AT&T MOBILITY	388.98			
47955	11/26/2024	PRINTED	005648 BENTON PLUMBING	655.00			
47956	11/26/2024	PRINTED	004971 BREAKOUT, INC.	79.00			
47957	11/26/2024	PRINTED	000259 CAMPBELL CO. SCHOOLS	1,176.19			
47959	11/26/2024	PRINTED	000350 CINCINNATI BELL	527.87			
47960	11/26/2024	PRINTED	000394 COMMERCIAL LIGHTING CO	297.23			
47961	11/26/2024	PRINTED	005163 CULLIGAN OF FAIRFIELD	71.25			
47962	11/26/2024	PRINTED	000496 DAYTON SCHOOL CAFETERIA	415.00			
47963	11/26/2024	PRINTED	005887 DR KRISTILYNN TURNEY	5,000.00			
47964	11/26/2024	PRINTED	004254 DUKE ENERGY	16,527.58			
47965	11/26/2024	PRINTED	005061 ENCORE TECHNOLOGIES	139.70			
47966	11/26/2024	PRINTED	004137 EXTERMITAL PEST CONTROL	286.25			
47967	11/26/2024	PRINTED	003730 FOLLETT SCHOOL SOLUTIONS,	1,905.12			
47969	11/26/2024	PRINTED	005790 GRAYBACH, LLC	506,640.15			
47970	11/26/2024	PRINTED	005884 HALEY TURNER	53.25			
47972	11/26/2024	PRINTED	003483 JEFFERSON PILOT LIFE	241.03			
47973	11/26/2024	PRINTED	002641 KROGER-CINCINNATI CUSTOME	1,745.87			
47974	11/26/2024	PRINTED	001101 KY. STATE TREASURER-DEPT	125.00			
47975	11/26/2024	PRINTED	004081 LYKINS OIL COMPANY	1,126.78			
47976	11/26/2024	PRINTED	005551 MADDOX & ASSOCIATES CPAS	16,500.00			
47977	11/26/2024	PRINTED	005663 MELODIES TO GROW ON	200.00			
47978	11/26/2024	PRINTED	005273 MERKLE LAWN CARE COMPANY	334.75			
47979	11/26/2024	PRINTED	005686 MUSIC THEATRE INTERNATION	905.00			

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
47980	11/26/2024	PRINTED	003958 NCS PEARSON	163.00			
47981	11/26/2024	PRINTED	005816 NEXT STEP BRANDS	1,597.90			
47983	11/26/2024	PRINTED	004203 PITNEY BOWES INC	90.70			
47984	11/26/2024	PRINTED	004963 PROCARE THERAPY, INC	1,844.97			
47985	11/26/2024	PRINTED	005885 RECREATION INSITES	179,733.00			
47986	11/26/2024	PRINTED	001562 REGAL CINEMAS	1,104.80			
47987	11/26/2024	PRINTED	004426 REPUBLIC SERVICES	256.15			
47990	11/26/2024	PRINTED	005886 SOUTHEASTERN SIGNS	9,000.00			
47991	11/26/2024	PRINTED	002881 SPECIALIZED PLUMBING PART	40.45			
47992	11/26/2024	PRINTED	004806 ST ELIZABETH BUSINESS HEA	120.00			
47993	11/26/2024	PRINTED	001759 STIGLER SUPPLY CO	11,819.46			
47994	11/26/2024	PRINTED	005052 TESTOUT	198.00			
47996	11/26/2024	PRINTED	003356 US BANK EQUIPMENT FINANCE	3,069.48			
47997	11/26/2024	PRINTED	004753 VENNEFRON SIGNS & SILK SC	175.00			
47998	11/26/2024	PRINTED	005735 WINSTEL CONTROLS INC.	46.80			
47999	11/26/2024	PRINTED	005050 WORKS INTERNATIONAL, INC.	1,795.50			
48000	11/26/2024	PRINTED	005479 SHERRY CLIFTON	55.00			
69 CHECKS CASH ACCOUNT TOTAL				936,812.25	.00		

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	103,167.16	1,918,587.52
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	TOTAL ASSETS		103,167.16	2,018,587.52
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	-1,377.25	49,605.53
	TOTAL LIABILITIES		-1,377.25	49,605.53
FUND BALANCE				
10	6302	REVENUES CONTROL	-792,141.83	-5,279,906.72
10	7602	EXPENDITURES CONTROL	688,974.67	3,283,207.32
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	1,377.25	-49,605.53
10	8770	UNASSIGNED FUND BALANCE	.00	-21,888.12
	TOTAL FUND BALANCE		-101,789.91	-2,068,193.05
	TOTAL LIABILITIES + FUND BALANCE		-103,167.16	-2,018,587.52

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	204,699.03	123,413.86	
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00	
TOTAL ASSETS			204,699.03	358,413.86	
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS	-13,124.00	68,510.79	
TOTAL LIABILITIES			-13,124.00	68,510.79	
FUND BALANCE					
20	6302	REVENUES CONTROL	-383,954.93	-1,450,553.38	
20	7602	EXPENDITURES CONTROL	179,255.90	1,092,295.75	
20	8731	RESTRICTED GRANTS	.00	32,932.25	
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	13,124.00	-68,510.79	
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	151,866.65	
20	8770	UNASSIGNED FUND BALANCE	.00	-184,955.13	
TOTAL FUND BALANCE			-191,575.03	-426,924.65	
TOTAL LIABILITIES + FUND BALANCE			-204,699.03	-358,413.86	

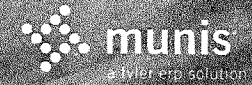
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 5

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	1,070.00	31,359.86
	TOTAL ASSETS		1,070.00	31,359.86
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	.00	50.85
	TOTAL LIABILITIES		.00	50.85
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,070.00	-33,623.21
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		-1,070.00	-31,410.71
	TOTAL LIABILITIES + FUND BALANCE		-1,070.00	-31,359.86

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 5

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-4,048.89	152,061.45
	TOTAL ASSETS		-4,048.89	152,061.45
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	70.75	-285.00
25	7603	PURCHASE OBLIGATIONS	-57.24	24,660.20
	TOTAL LIABILITIES		13.51	24,375.20
FUND BALANCE				
25	6302	REVENUES CONTROL	-12,103.30	-283,525.12
25	7602	EXPENDITURES CONTROL	16,081.44	130,715.85
25	8737	RESTRICTED - OTHER	.00	-141,060.42
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	57.24	-24,660.20
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	141,060.42
	TOTAL FUND BALANCE		4,035.38	-176,436.65
	TOTAL LIABILITIES + FUND BALANCE		4,048.89	-152,061.45

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 5

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	45,967.52
			TOTAL ASSETS	.00	45,967.52
FUND BALANCE					
	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 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-107,647.50	669,855.49
			TOTAL ASSETS	-107,647.50	669,855.49
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-568,048.00
	32	7602	EXPENDITURES CONTROL	107,647.50	415,411.01
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-517,218.50
			TOTAL FUND BALANCE	107,647.50	-669,855.49
			TOTAL LIABILITIES + FUND BALANCE	107,647.50	-669,855.49

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 5

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-1,356,744.09	-1,039,274.90
	TOTAL ASSETS			-1,356,744.09	-1,039,274.90
FUND BALANCE					
36	6302	REVENUES CONTROL		.00	-3,000,000.00
36	7602	EXPENDITURES CONTROL		1,356,744.09	4,060,426.23
36	8735	RESTRICTED-FUTURECONST(BG-1)		.00	-21,151.33
	TOTAL FUND BALANCE			1,356,744.09	1,039,274.90
	TOTAL LIABILITIES + FUND BALANCE			1,356,744.09	1,039,274.90

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 5

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	15,682.83	42,731.53
51	6171	INVENTORIES FOR CONSUMPTION	.00	916.13
51	64000	DEFERRED OUTFL -OPEB LIAB	.00	44,472.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	124,057.00
TOTAL ASSETS			15,682.83	212,176.66
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	22.56
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	13,691.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-636,287.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-221,062.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-69,609.00
TOTAL LIABILITIES			.00	-913,244.44
FUND BALANCE				
51	6302	REVENUES CONTROL	-87,757.57	-236,439.33
51	7602	EXPENDITURES CONTROL	72,074.74	295,190.64
51	87370	RESTRICTED-OTHER OPEB LIAB	.00	162,899.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	581,839.00
51	8739	RESTRICTED-NET POSITION	.00	-101,505.40
51	8739I	RESTR NET POSITION-INVENTO	.00	-916.13
TOTAL FUND BALANCE			-15,682.83	701,067.78
TOTAL LIABILITIES + FUND BALANCE			-15,682.83	-212,176.66

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 5

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK		5,098.14	11,539.85
	TOTAL ASSETS			5,098.14	11,539.85
FUND BALANCE					
52	6302	REVENUES CONTROL		-11,221.58	-30,301.02
52	7602	EXPENDITURES CONTROL		6,123.44	26,798.45
52	8739	RESTRICTED-NET ASSETS		.00	-8,037.28
	TOTAL FUND BALANCE			-5,098.14	-11,539.85
	TOTAL LIABILITIES + FUND BALANCE			-5,098.14	-11,539.85

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