

**DAYTON BOARD OF EDUCATION  
BANK RECONCILIATION  
DECEMBER 2024**

BANK

CHECKING BANK BALANCE	\$	7,707,096.50
VOID CHECKS - PAYROLL		
INVESTMENTS - 2 CD'S, TREASURY BILL	\$	335,000.00
LESS OUTSTANDING CHECKS AP	\$	(932,485.46)
LESS OUTSTANDING CHECKS PR	\$	(83,629.02)
LESS OUTSTANDING ACH (OHIO TAX)	\$	-
LESS OUTSTANDING ACH (IND TAX)	\$	-
LESS OUTSTANDING ACH (KTRS)	\$	(46,137.15)
LESS OUTSTANDING ACH (CERS)	\$	(40,142.21)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$	(17,109.90)
LESS OUTSTANDING ACH (HEALTH INS)	\$	(17,884.76)
LESS OUTSTANDING ACH (VSP)	\$	-
LESS OUTSTANDING ACH (FED HEALTH)	\$	-
LESS OUTSTANDING ACH (KY TAX)	\$	(9,516.00)
<b>TOTAL BANK</b>	<b>\$</b>	<b><u>6,895,192.00</u></b>

CASH PER BOOKS (MUNIS)

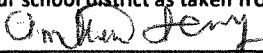
GENERAL FUND	\$	3,978,949.15
SPECIAL REVENUE FUND	\$	360,283.53
DISTRICT ACTIVITY FUND	\$	30,160.86
SCHOOL ACTIVITY FUND	\$	167,537.51
CAPITAL OUTLAY FUND	\$	45,967.52
BUILDING FUND	\$	664,855.49
CONSTRUCTION FUND	\$	1,692,815.88
DEBT SERVICE FUND	\$	(105,246.39)
FOOD SERVICE FUND	\$	45,012.82
DAYCARE FUND	\$	14,855.63
<b>TOTAL BOOKS</b>	<b>\$</b>	<b><u>6,895,192.00</u></b>
DIFFERENCE IN BANK AND BOOKS	\$	-


MUNIS RECONCILIATION

BEGINNING BALANCE	\$	2,291,292.01
VOID CKS PRIOR MO	\$	950.29
RECEIPTS	\$	6,569,922.58
ACH WEX/BSN	\$	(3,023.00)
ARBITER PAY	\$	(7,000.00)
EXPENSES: ACC PAYABLE	\$	(1,203,239.90)
PAYROLL	\$	(753,709.98)
<b>ENDING BALANCE</b>	<b>\$</b>	<b><u>6,895,192.00</u></b>

*Balance in separate PayPal Account (fundraisers)* \$ 13.74

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

**OUTSTANDING CHECK REGISTER**

**CHECK DATE FROM: 01/01/2023 TO: 12/31/2024**

CHECKING ACCOUNT: 10 6101  
 AS-OF DATE: 12/31/2024

EMP #	NAME	ISSUED	CHECK #	AMOUNT
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
1849	RANKIN, TRINITY A	11/26/2024	102203	155.43
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
1092	KY STATE TREAS (DEF COMP)	12/13/2024	102232	1,185.00
1136	WINDELER, ANGELA	12/30/2024	102238	186.17
1914	BENNETT, WILMER L III	12/30/2024	102239	189.68
94	FUCHS, KAREN M	12/30/2024	102240	1,880.05
1849	RANKIN, TRINITY A	12/30/2024	102241	175.18
385	COLONIAL INS	12/30/2024	102243	18.29
1019	KEA	12/30/2024	102244	211.30
1092	KY STATE TREAS (DEF COMP)	12/30/2024	102245	1,185.00
1836	THE CITY OF DAYTON KY	12/30/2024	102246	16,674.06
2121	CAMPBELL COUNTY FISCAL COURT	12/30/2024	102247	6,815.34
2845	DELTA DENTAL	12/30/2024	102248	2,470.02
3483	JEFFERSON PILOT LIFE	12/30/2024	102249	140.74
3790	GRANGE INSURANCE	12/30/2024	102251	141.40
3928	AMERICAN FIDELITY	12/30/2024	102253	825.00
3961	CINCINNATI LIFE INSURANCE COMPANY	12/30/2024	102254	221.32
4003	CHILD SUPPORT ENFORCEMENT	12/30/2024	102255	250.00
4937	DAYTON DAYCARE	12/30/2024	102256	2,213.86
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	12/30/2024	102257	105.00
5767	BRIGHTHOUSE FINANCIAL	12/30/2024	102258	190.00
<b>TOTAL CHECKS</b>			<b>26</b>	<b>83,629.02</b>

# 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			
47261	06/27/2024	PRINTED	005240 CROWN AWARDS	1,425.29			
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			
47852	11/04/2024	PRINTED	005872 JULIE GRIFFITH	48.46			
47946	11/26/2024	PRINTED	005402 COVINGTON CATHOLIC HIGH S	115.00			
47976	11/26/2024	PRINTED	005551 MADDOX & ASSOCIATES CPAS	16,500.00			
48018	12/11/2024	PRINTED	005890 ADDISON CLIFTON	500.00			
48026	12/11/2024	PRINTED	005872 JULIE GRIFFITH	18.64			
48040	12/19/2024	PRINTED	005328 JR FOODSTORES INC	96.11			
48041	12/19/2024	PRINTED	005644 IDENTIGO	106.50			
48042	12/20/2024	PRINTED	002788 ACT	1,102.00			
48044	12/20/2024	PRINTED	002171 APRIL BROWN	53.25			
48046	12/20/2024	PRINTED	004448 AT&T	3.03			
48049	12/20/2024	PRINTED	005429 BETH FIELDS	133.14			
48058	12/20/2024	PRINTED	005538 ERICA SAUSER	86.43			
48059	12/20/2024	PRINTED	005733 EXECUTIVE CHARTER	1,395.00			
48062	12/20/2024	PRINTED	004373 FOLLETT SCHOOL SOLUTIONS,	402.94			
48064	12/20/2024	PRINTED	005790 GRAYBACH, LLC	568,146.00			
48068	12/20/2024	PRINTED	005368 INFOHANDLER.COM	52.46			
48071	12/20/2024	PRINTED	005754 JULIA KILBURN	467.00			
48072	12/20/2024	PRINTED	005896 JUSTIN FARR	53.25			
48077	12/20/2024	PRINTED	005857 LUMAVERSE	1,649.00			
48079	12/20/2024	PRINTED	005690 MELISSA SAMS	131.72			
48082	12/20/2024	PRINTED	001365 NKCES	111,802.00			
48084	12/20/2024	PRINTED	005232 NORTHERN KY UNIVERSITY	12,314.00			
48087	12/20/2024	PRINTED	001469 PILOT LUMBER AND MOORE!	62.84			
48088	12/20/2024	PRINTED	005891 PIONEER VALLEY EDUCATIONA	336.60			
48089	12/20/2024	PRINTED	004203 PITNEY BOWES INC	536.27			
48092	12/20/2024	PRINTED	004426 REPUBLIC SERVICES	2,398.44			
48097	12/20/2024	PRINTED	004556 SCHOOL SPECIALTY, LLC	804.55			
48100	12/20/2024	PRINTED	005005 SILVER GROVE MOTORS, INC.	250.00			
48102	12/20/2024	PRINTED	004432 SPARKS HARDWARE, INC	300.00			
48108	12/20/2024	PRINTED	003378 THE F.D. LAWRENCE ELECTRI	23,356.49			
48113	12/20/2024	PRINTED	001966 TRANSFER STATION SPORTS A	232.00			
48118	12/20/2024	PRINTED	004753 VENNEFRON SIGNS & SILK SC	5,000.00			
48122	12/27/2024	PRINTED	003483 JEFFERSON PILOT LIFE	244.93			
48123	12/27/2024	PRINTED	005798 STEPHANIE PONDER	263.22			
48124	12/27/2024	PRINTED	005694 COOPER HIGH SCHOOL	200.00			
48125	12/27/2024	PRINTED	000614 EGELSTON MAYNARD	379.91			
48126	12/27/2024	PRINTED	005318 WILLIAMSTOWN HIGH SCHOOL	100.00			
48127	12/27/2024	PRINTED	002342 WILLIS MUSIC	302.00			

# 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
			51 CHECKS	CASH ACCOUNT TOTAL	912,485.46	.00	

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 6

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	1,959,445.23	3,878,949.15
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	TOTAL ASSETS		<b>1,959,445.23</b>	<b>3,978,949.15</b>
<b>LIABILITIES</b>				
10	7603	PURCHASE OBLIGATIONS	345.58	49,951.11
	TOTAL LIABILITIES		<b>345.58</b>	<b>49,951.11</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,708,556.28	-8,040,713.00
10	7602	EXPENDITURES CONTROL	749,111.05	4,083,651.97
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-345.58	-49,951.11
10	8770	UNASSIGNED FUND BALANCE	.00	-21,888.12
	TOTAL FUND BALANCE		<b>-1,959,790.81</b>	<b>-4,028,900.26</b>
	TOTAL LIABILITIES + FUND BALANCE		<b>-1,959,445.23</b>	<b>-3,978,949.15</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 6

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	2,736.24	125,283.53
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		<b>TOTAL ASSETS</b>	<b>2,736.24</b>	<b>360,283.53</b>
<b>LIABILITIES</b>				
20	7603	PURCHASE OBLIGATIONS	-20,830.50	47,680.29
		<b>TOTAL LIABILITIES</b>	<b>-20,830.50</b>	<b>47,680.29</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-184,111.95	-1,634,665.33
20	7602	EXPENDITURES CONTROL	181,375.71	1,274,538.03
20	8731	RESTRICTED GRANTS	.00	32,932.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	20,830.50	-47,680.29
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	151,866.65
20	8770	UNASSIGNED FUND BALANCE	.00	-184,955.13
		<b>TOTAL FUND BALANCE</b>	<b>18,094.26</b>	<b>-407,963.82</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-2,736.24</b>	<b>-360,283.53</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 6

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-1,199.00	30,160.86
		TOTAL ASSETS	-1,199.00	30,160.86
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	.00	50.85
		TOTAL LIABILITIES	.00	50.85
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	.00	-33,623.21
21	7602	EXPENDITURES CONTROL	1,199.00	3,462.35
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	1,199.00	-30,211.71
		TOTAL LIABILITIES + FUND BALANCE	1,199.00	-30,160.86

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 6

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	15,476.06	167,537.51
		<b>TOTAL ASSETS</b>	<b>15,476.06</b>	<b>167,537.51</b>
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	.00	-285.00
25	7603	PURCHASE OBLIGATIONS	-6,627.77	18,032.43
		<b>TOTAL LIABILITIES</b>	<b>-6,627.77</b>	<b>17,747.43</b>
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-43,463.00	-326,988.12
25	7602	EXPENDITURES CONTROL	27,986.94	158,702.79
25	8737	RESTRICTED - OTHER	.00	-141,060.42
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	6,627.77	-18,032.43
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	141,060.42
		<b>TOTAL FUND BALANCE</b>	<b>-8,848.29</b>	<b>-185,284.94</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-15,476.06</b>	<b>-167,537.51</b>



# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 6

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 6

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-5,000.00	664,855.49
	TOTAL ASSETS		-5,000.00	664,855.49
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-568,048.00
32	7602	EXPENDITURES CONTROL	5,000.00	420,411.01
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-517,218.50
	TOTAL FUND BALANCE		5,000.00	-664,855.49
	TOTAL LIABILITIES + FUND BALANCE		5,000.00	-664,855.49

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	2,732,090.78	1,692,815.88
	TOTAL ASSETS		2,732,090.78	1,692,815.88
FUND BALANCE				
36	6302	REVENUES CONTROL	-3,500,000.00	-6,500,000.00
36	7602	EXPENDITURES CONTROL	767,909.22	4,828,335.45
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-21,151.33
	TOTAL FUND BALANCE		-2,732,090.78	-1,692,815.88
TOTAL LIABILITIES + FUND BALANCE			-2,732,090.78	-1,692,815.88

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 6

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-105,246.39	-105,246.39
		TOTAL ASSETS	-105,246.39	-105,246.39
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-413,911.01
40	7602	EXPENDITURES CONTROL	105,246.39	519,157.40
		TOTAL FUND BALANCE	105,246.39	105,246.39
		TOTAL LIABILITIES + FUND BALANCE	105,246.39	105,246.39

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	2,281.29	45,012.82
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
	<b>TOTAL ASSETS</b>		<b>2,281.29</b>	<b>214,457.95</b>
<b>LIABILITIES</b>				
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
	<b>TOTAL LIABILITIES</b>		<b>.00</b>	<b>-913,244.44</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-64,332.63	-300,771.96
51	7602	EXPENDITURES CONTROL	62,051.34	357,241.98
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
	<b>TOTAL FUND BALANCE</b>		<b>-2,281.29</b>	<b>698,786.49</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-2,281.29</b>	<b>-214,457.95</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2025 6

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	3,315.78	14,855.63
		<b>TOTAL ASSETS</b>	<b>3,315.78</b>	<b>14,855.63</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-9,906.72	-40,207.74
52	7602	EXPENDITURES CONTROL	6,590.94	33,389.39
52	8739	RESTRICTED-NET ASSETS	.00	-8,037.28
		<b>TOTAL FUND BALANCE</b>	<b>-3,315.78</b>	<b>-14,855.63</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-3,315.78</b>	<b>-14,855.63</b>

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