

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
FEBRUARY 2025**

BANK

CHECKING BANK BALANCE	\$ 6,555,965.94
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (1,261,907.53)
LESS OUTSTANDING CHECKS PR	\$ (72,475.61)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,100.35)
LESS OUTSTANDING ACH (IND TAX)	\$ (252.88)
LESS OUTSTANDING ACH (KTRS)	\$ (44,979.05)
LESS OUTSTANDING ACH (CERS)	\$ (38,616.35)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (4,527.45)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (18,926.00)
LESS OUTSTANDING ACH (VSP)	\$ (7,525.64)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (10,546.28)
LESS OUTSTANDING ACH (KY TAX)	
TOTAL BANK	<u>\$ 5,430,108.80</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 3,166,405.03
SPECIAL REVENUE FUND	\$ 215,364.85
DISTRICT ACTIVITY FUND	\$ 30,110.01
SCHOOL ACTIVITY FUND	\$ 167,095.78
CAPITAL OUTLAY FUND	\$ 45,967.52
BUILDING FUND	\$ 1,173,494.44
CONSTRUCTION FUND	\$ 663,934.66
DEBT SERVICE FUND	\$ (105,246.39)
FOOD SERVICE FUND	\$ 59,264.82
DAYCARE FUND	\$ 13,718.08
TOTAL BOOKS	<u>\$ 5,430,108.80</u>
DIFFERENCE IN BANK AND BOOKS	\$ 0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 6,579,934.59
VOID CKS PRIOR MO	101709/101732/48041/48063
RECEIPTS	\$ 748,262.69
ACH AMAZON	\$ (11,761.21)
ARBITER PAY	\$ (7,000.00)
EXPENSES: ACC PAYABLE	\$ (1,126,215.34)
PAYROLL	\$ (753,111.93)

ENDING BALANCE	<u>\$ 5,430,108.80</u>
<i>Balance in separate PayPal Account (fundraisers)</i>	\$ 13.89

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.

antony

3/21/25

Finance Officer

Date

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 02/28/2025

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 02/28/2025

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1849	RANKIN, TRINITY A	11/26/2024	102203	155.43
1836	THE CITY OF DAYTON KY	01/30/2025	102280	15,941.99
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2025	102281	6,695.66
1128	ROGG, WILLIAM D	02/14/2025	102302	1,247.63
2845	DELTA DENTAL	02/14/2025	102307	1,245.99
1215	HORAN, SHEILA	02/28/2025	102313	94.45
1931	RILEY, BONNIE A	02/28/2025	102314	180.92
1136	WINDELER, ANGELA	02/28/2025	102315	94.46
1914	BENNETT, WILMER L III	02/28/2025	102316	189.87
94	FUCHS, KAREN M	02/28/2025	102318	1,708.50
1849	RANKIN, TRINITY A	02/28/2025	102319	195.15
1831	SPRINGER, JONATHON T	02/28/2025	102320	696.45
385	COLONIAL INS	02/28/2025	102321	28.88
1019	KEA	02/28/2025	102322	211.30
1092	KY STATE TREAS (DEF COMP)	02/28/2025	102323	1,185.00
1836	THE CITY OF DAYTON KY	02/28/2025	102324	16,774.01
2121	CAMPBELL COUNTY FISCAL COURT	02/28/2025	102325	7,045.19
2845	DELTA DENTAL	02/28/2025	102326	1,245.99
3483	JEFFERSON PILOT LIFE	02/28/2025	102327	140.74
3743	AMERICAN FIDELITY ASSURANCE CO.	02/28/2025	102328	15,588.48
3790	GRANGE INSURANCE	02/28/2025	102329	141.40
3928	AMERICAN FIDELITY	02/28/2025	102331	825.00
3961	CINCINNATI LIFE INSURANCE COMPANY	02/28/2025	102332	221.32
4003	CHILD SUPPORT ENFORCEMENT	02/28/2025	102333	250.00
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	02/28/2025	102335	105.00
5767	BRIGHTHOUSE FINANCIAL	02/28/2025	102336	190.00
1843	CARR, DANIELLE	02/28/2025	102337	60.00
1849	RANKIN, TRINITY A	02/28/2025	102338	16.80
TOTAL CHECKS			28	72,475.61

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
48319	02/27/2025	PRINTED	005061 ENCORE TECHNOLOGIES	1,400.00			
48321	02/27/2025	PRINTED	004137 EXTERMITAL PEST CONTROL	286.25			
48322	02/27/2025	PRINTED	005710 FEDERAL RENT A FENCE INC.	778.00			
48323	02/27/2025	PRINTED	003730 FOLLETT SCHOOL SOLUTIONS,	713.16			
48324	02/27/2025	PRINTED	002229 FRYSCKY, INC.	150.00			
48325	02/27/2025	PRINTED	000693 FT. THOMAS BD OF ED	409.45			
48326	02/27/2025	PRINTED	005245 GLOBAL VENDING GROUP, INC	57.95			
48327	02/27/2025	PRINTED	005790 GRAYBACH, LLC	689,897.71			
48329	02/27/2025	PRINTED	005921 HILLTOP STONE LLC	1,266.55			
48330	02/27/2025	PRINTED	005894 HUDSON FUEL OIL INC	2,194.24			
48331	02/27/2025	PRINTED	002865 IDEAL SUPPLIES INC.	581.51			
48332	02/27/2025	PRINTED	003483 JEFFERSON PILOT LIFE	244.93			
48333	02/27/2025	PRINTED	005922 JOHN MUELLER	67.08			
48334	02/27/2025	PRINTED	000958 JOHNSON ELEC. SUPPLY CO.	99.70			
48335	02/27/2025	PRINTED	005754 JULIA KILBURN	63.64			
48336	02/27/2025	PRINTED	002265 KASC	380.00			
48337	02/27/2025	PRINTED	003952 KENNY'S COLLISION CENTER,	1,377.02			
48338	02/27/2025	PRINTED	002641 KROGER-CINCINNATI CUSTOME	967.71			
48339	02/27/2025	PRINTED	000995 KSBA	1,080.00			
48341	02/27/2025	PRINTED	005535 MIDWEST ACCESSIBILITY PRO	350.00			
48342	02/27/2025	PRINTED	003958 NCS PEARSON	252.01			
48343	02/27/2025	PRINTED	004945 NICOLE PONTING	91.76			
48344	02/27/2025	PRINTED	004547 PEDIATRIC THERAPY SPECIAL	1,122.50			
48346	02/27/2025	PRINTED	004203 PITNEY BOWES INC	978.06			
48347	02/27/2025	PRINTED	004991 PONES, INC.	220.00			
48348	02/27/2025	PRINTED	004963 PROCARE THERAPY, INC	4,021.62			
48349	02/27/2025	PRINTED	003329 PSST LLC	2,068.76			
48350	02/27/2025	PRINTED	004426 REPUBLIC SERVICES	1,464.52			
48351	02/27/2025	PRINTED	002825 RICHARD WOLF	273.04			
48352	02/27/2025	PRINTED	005906 RICHARDS ELECTRIC SUPPLY	240,776.50			
48353	02/27/2025	PRINTED	005919 RYAN POLLY	52.00			
48354	02/27/2025	PRINTED	004227 SANITATION DISTRICT 1	98.52			
48355	02/27/2025	PRINTED	005139 SCHOLASTIC INC.	296.80			
48357	02/27/2025	PRINTED	005211 SEESAW LEARNING, INC.	1,650.00			
48358	02/27/2025	PRINTED	004404 BNS FBO SHRED IT USA - CI	280.49			
48359	02/27/2025	PRINTED	001697 SILCO FIRE PROTECTION CO.	2,322.04			
48360	02/27/2025	PRINTED	005474 SPEEDWAY LLC	2,428.95			
48361	02/27/2025	PRINTED	004735 STAPLES ADVANTAGE	423.47			
48362	02/27/2025	PRINTED	005798 STEPHANIE PONDER	74.40			
48363	02/27/2025	PRINTED	001759 STIGLER SUPPLY CO	2,304.41			
48364	02/27/2025	PRINTED	001781 SUPER DUPER SCHOOL CO.	98.00			
48365	02/27/2025	PRINTED	005756 TERRACON CONSULTANTS INC.	627.50			
48366	02/27/2025	PRINTED	005514 THE CENTER FOR NEXT GEN L	2,069.00			
48367	02/27/2025	PRINTED	003378 THE F.D. LAWRENCE ELECTRI	5,238.09			
48368	02/27/2025	PRINTED	005430 THOMPSON AUDIO VISIONS, L	1,000.00			
48369	02/27/2025	PRINTED	004351 TORCHPREP	500.00			
48370	02/27/2025	PRINTED	005705 TRANE U.S. INC	110.34			
48371	02/27/2025	PRINTED	003713 TYLER TECHNOLOGIES	1,597.66			
48372	02/27/2025	PRINTED	005144 UPSPRING	900.00			
48373	02/27/2025	PRINTED	003356 US BANK EQUIPMENT FINANCE	5,903.17			
48374	02/27/2025	PRINTED	005596 WE ROCK THE SPECTRUM	700.00			
48375	02/27/2025	PRINTED	005420 WEX BANK SHELL FLEET	217.92			

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
48376	02/27/2025	PRINTED	005735 WINSTEL CONTROLS, INC.	401.87			
			105 CHECKS	CASH ACCOUNT TOTAL	1,261,907.53		.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-214,660.82	3,066,405.03
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	TOTAL ASSETS		-214,660.82	3,166,405.03
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	2,907.14	55,014.64
	TOTAL LIABILITIES		2,907.14	55,014.64
FUND BALANCE				
10	6302	REVENUES CONTROL	-452,839.12	-8,595,958.19
10	7602	EXPENDITURES CONTROL	667,499.94	5,451,441.28
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-2,907.14	-55,014.64
10	8770	UNASSIGNED FUND BALANCE	.00	-21,888.12
	TOTAL FUND BALANCE		211,753.68	3,221,419.67
	TOTAL LIABILITIES + FUND BALANCE		214,660.82	3,166,405.03

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	10,806.96	-19,635.15
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS	10,806.96	215,364.85
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-402.83	3,191.17
		TOTAL LIABILITIES	-402.83	3,191.17
FUND BALANCE				
20	6302	REVENUES CONTROL	-189,984.03	-1,893,947.16
20	7602	EXPENDITURES CONTROL	179,177.07	1,678,738.54
20	8731	RESTRICTED GRANTS	.00	32,932.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	402.83	-3,191.17
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	151,866.65
20	8770	UNASSIGNED FUND BALANCE	.00	-184,955.13
		TOTAL FUND BALANCE	-10,404.13	-218,556.02
		TOTAL LIABILITIES + FUND BALANCE	-10,806.96	-215,364.85

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 8

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-50.85	30,110.01
		TOTAL ASSETS	-50.85	30,110.01
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	3,076.63	3,127.48
		TOTAL LIABILITIES	3,076.63	3,127.48
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-33,623.21
21	7602	EXPENDITURES CONTROL	50.85	3,513.20
21	8737	RESTRICTED - OTHER	.00	-21,595.21
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-3,076.63	-3,127.48
21	8770	UNASSIGNED FUND BALANCE	.00	21,595.21
		TOTAL FUND BALANCE	-3,025.78	-33,237.49
		TOTAL LIABILITIES + FUND BALANCE	50.85	-30,110.01

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 8

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	7,802.29	167,095.78
		TOTAL ASSETS	7,802.29	167,095.78
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	285.00	285.00
25	7603	PURCHASE OBLIGATIONS	10,413.50	31,012.79
		TOTAL LIABILITIES	10,698.50	31,297.79
FUND BALANCE				
25	6302	REVENUES CONTROL	-31,423.05	-386,134.51
25	7602	EXPENDITURES CONTROL	23,335.76	217,720.91
25	8737	RESTRICTED - OTHER	.00	-141,060.42
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-10,413.50	-31,012.79
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	141,060.42
		TOTAL FUND BALANCE	-18,500.79	-198,393.57
		TOTAL LIABILITIES + FUND BALANCE	-7,802.29	-167,095.78

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 8

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 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	1,173,494.44
		TOTAL ASSETS	.00	1,173,494.44
LIABILITIES				
32	7603	PURCHASE OBLIGATIONS	158,940.00	158,940.00
		TOTAL LIABILITIES	158,940.00	158,940.00
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,118,226.00
32	7602	EXPENDITURES CONTROL	.00	461,950.06
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-517,218.50
32	8753	ASSIGNED-PUR OBLG CURR (1-12)	-158,940.00	-158,940.00
		TOTAL FUND BALANCE	-158,940.00	-1,332,434.44
		TOTAL LIABILITIES + FUND BALANCE	.00	-1,173,494.44

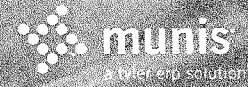
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-938,584.35	663,934.66
		TOTAL ASSETS	-938,584.35	663,934.66
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	14,808.70
		TOTAL LIABILITIES	.00	14,808.70
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-6,500,000.00
36	7602	EXPENDITURES CONTROL	938,584.35	5,857,216.67
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-21,151.33
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-14,808.70
		TOTAL FUND BALANCE	938,584.35	-678,743.36
		TOTAL LIABILITIES + FUND BALANCE	938,584.35	-663,934.66

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 8

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-760.89	59,264.82
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
	TOTAL ASSETS		-760.89	228,709.95
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	.00	22.56
51	7541O	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	-62,397.50	-424,707.17
51	7602	EXPENDITURES CONTROL	63,158.39	466,925.19
51	8737O	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		760.89	684,534.49
	TOTAL LIABILITIES + FUND BALANCE		760.89	-228,709.95

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 8

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-93.13	13,718.08
		TOTAL ASSETS	-93.13	13,718.08
FUND BALANCE				
52	6302	REVENUES CONTROL	-11,336.58	-60,917.04
52	7602	EXPENDITURES CONTROL	11,429.71	55,236.24
52	8739	RESTRICTED-NET ASSETS	.00	-8,037.28
		TOTAL FUND BALANCE	93.13	-13,718.08
		TOTAL LIABILITIES + FUND BALANCE	93.13	-13,718.08

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