

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

BANK

CHECKING BANK BALANCE	\$ 4,567,347.82
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (218,054.43)
LESS OUTSTANDING CHECKS PR	\$ (81,302.44)
LESS OUTSTANDING ACH (OHIO TAX)	
LESS OUTSTANDING ACH (IND TAX)	
LESS OUTSTANDING ACH (KTRS)	\$ (45,566.79)
LESS OUTSTANDING ACH (CERS)	\$ (37,289.30)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (3,825.89)
LESS OUTSTANDING ACH (HEALTH INS)	
LESS OUTSTANDING ACH (VSP)	
LESS OUTSTANDING ACH (FED HEALTH)	
LESS OUTSTANDING ACH (KY TAX)	\$ (9,094.10)
TOTAL BANK	<u>\$ 4,507,214.87</u>

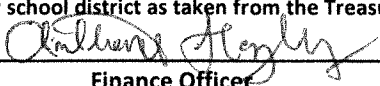
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,717,288.72
SPECIAL REVENUE FUND	\$ 186,051.02
DISTRICT ACTIVITY FUND	\$ 30,110.01
SCHOOL ACTIVITY FUND	\$ 170,766.18
CAPITAL OUTLAY FUND	\$ 45,967.52
BUILDING FUND	\$ 646,535.05
CONSTRUCTION FUND	\$ 627,054.48
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 73,067.85
DAYCARE FUND	\$ 10,374.04
TOTAL BOOKS	<u>\$ 4,507,214.87</u>
DIFFERENCE IN BANK AND BOOKS	\$ 0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 5,429,857.57
VOID CKS PRIOR MO	
RECEIPTS	\$ 660,976.09
ACH FOOD SERV	
ARBITER PAY	
EXPENSES: ACC PAYABLE	\$ (848,333.56)
PAYROLL	\$ (735,285.23)
ENDING BALANCE	<u>\$ 4,507,214.87</u>
Balance in separate PayPal Account (fundraisers)	\$ 10.00

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

4/18/25
Date

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-449,028.31	2,617,288.72	
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00	
TOTAL ASSETS			-449,028.31	2,717,288.72	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	5,101.07	5,101.07	
10	7603	PURCHASE OBLIGATIONS	1,541.61	56,556.25	
TOTAL LIABILITIES			6,642.68	61,657.32	
FUND BALANCE					
10	6302	REVENUES CONTROL	-185,626.00	-8,781,584.19	
10	7602	EXPENDITURES CONTROL	629,553.24	6,081,082.52	
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,541.61	-56,556.25	
10	8770	UNASSIGNED FUND BALANCE	.00	-21,888.12	
TOTAL FUND BALANCE			442,385.63	-2,778,946.04	
TOTAL LIABILITIES + FUND BALANCE			449,028.31	-2,717,288.72	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-29,401.83		-48,948.98
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00		235,000.00
TOTAL ASSETS			-29,401.83		186,051.02
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	8,837.34		8,837.34
20	7603	PURCHASE OBLIGATIONS	-3,022.92		168.25
TOTAL LIABILITIES			5,814.42		9,005.59
FUND BALANCE					
20	6302	REVENUES CONTROL	-120,070.44		-2,014,017.60
20	7602	EXPENDITURES CONTROL	140,634.93		1,819,285.47
20	8731	RESTRICTED GRANTS	.00		32,932.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	3,022.92		-168.25
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		151,866.65
20	8770	UNASSIGNED FUND BALANCE	.00		-184,955.13
TOTAL FUND BALANCE			23,587.41		-195,056.61
TOTAL LIABILITIES + FUND BALANCE			29,401.83		-186,051.02

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

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

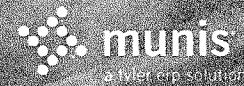
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	3,670.40	170,766.18
		TOTAL ASSETS	3,670.40	170,766.18
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	6,447.49	6,732.49
25	7603	PURCHASE OBLIGATIONS	-5,150.39	25,862.40
		TOTAL LIABILITIES	1,297.10	32,594.89
FUND BALANCE				
25	6302	REVENUES CONTROL	-31,045.47	-417,179.98
25	7602	EXPENDITURES CONTROL	20,927.58	238,648.49
25	8737	RESTRICTED - OTHER	.00	-141,060.42
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	5,150.39	-25,862.40
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	141,060.42
		TOTAL FUND BALANCE	-4,967.50	-203,361.07
		TOTAL LIABILITIES + FUND BALANCE	-3,670.40	-170,766.18

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

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
LIABILITIES					
31	7603	PURCHASE OBLIGATIONS		33,807.84	33,807.84
		TOTAL LIABILITIES		33,807.84	33,807.84
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	8753	ASSIGNED-PUR OBLG CURR (1-12)		-33,807.84	-33,807.84
31	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	40,565.44
31	8770	UNASSIGNED FUND BALANCE		.00	-40,565.44
		TOTAL FUND BALANCE		-33,807.84	-79,775.36
		TOTAL LIABILITIES + FUND BALANCE		.00	-45,967.52

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-526,959.39	646,535.05
			TOTAL ASSETS	-526,959.39	646,535.05
LIABILITIES					
	32	7603	PURCHASE OBLIGATIONS	.00	158,940.00
			TOTAL LIABILITIES	.00	158,940.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-183,393.00	-1,301,619.00
	32	7602	EXPENDITURES CONTROL	710,352.39	1,172,302.45
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-517,218.50
	32	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-158,940.00
			TOTAL FUND BALANCE	526,959.39	-805,475.05
			TOTAL LIABILITIES + FUND BALANCE	526,959.39	-646,535.05

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-36,880.18	627,054.48
			TOTAL ASSETS	-36,880.18	627,054.48
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	36,880.18	5,894,096.85
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-21,151.33
	36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-14,808.70
			TOTAL FUND BALANCE	36,880.18	-641,863.18
			TOTAL LIABILITIES + FUND BALANCE	36,880.18	-627,054.48

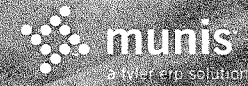
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	105,246.39	.00
			TOTAL ASSETS	105,246.39	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-710,352.39	-1,124,263.40
	40	7602	EXPENDITURES CONTROL	605,106.00	1,124,263.40
			TOTAL FUND BALANCE	-105,246.39	.00
			TOTAL LIABILITIES + FUND BALANCE	-105,246.39	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	13,803.03	73,067.85
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			13,803.03	242,512.98
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	-76,835.40	-501,542.57
51	7602	EXPENDITURES CONTROL	63,032.37	529,957.56
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			-13,803.03	670,731.46
TOTAL LIABILITIES + FUND BALANCE			-13,803.03	-242,512.98

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 9

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-3,344.04	10,374.04
	TOTAL ASSETS		-3,344.04	10,374.04
FUND BALANCE				
52	6302	REVENUES CONTROL	-7,713.86	-68,630.90
52	7602	EXPENDITURES CONTROL	11,057.90	66,294.14
52	8739	RESTRICTED-NET ASSETS	.00	-8,037.28
	TOTAL FUND BALANCE		3,344.04	-10,374.04
	TOTAL LIABILITIES + FUND BALANCE		3,344.04	-10,374.04

** 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
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, LLC	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			
47743	10/16/2024	PRINTED	005798 STEPHANIE PONDER	126.37			
48087	12/20/2024	PRINTED	001469 PILOT LUMBER AND MOORE!	62.84			
48123	12/27/2024	PRINTED	005798 STEPHANIE PONDER	263.22			
48169	01/30/2025	PRINTED	003155 CDW-G	93.06			
48215	01/30/2025	PRINTED	004432 SPARKS HARDWARE, INC	32,060.00			
48271	02/11/2025	PRINTED	005595 NKY BAND DIRECTORS ASSN	25.00			
48285	02/14/2025	PRINTED	005913 HANNAH MARTINEZ	20.00			
48298	02/25/2025	PRINTED	003082 SUPER BOWL OF BELLEWOOD	216.00			
48300	02/26/2025	PRINTED	005766 SCHOOL HOUSE SYMPHONY	285.00			
48362	02/27/2025	PRINTED	005798 STEPHANIE PONDER	74.40			
48390	03/05/2025	PRINTED	003266 WILLIAM D. ROGG	75.00			
48407	03/18/2025	PRINTED	004703 AMAZON	5,413.04			
48408	03/18/2025	PRINTED	004703 AMAZON	1,654.77			
48409	03/18/2025	PRINTED	004703 AMAZON	713.34			
48410	03/18/2025	PRINTED	004703 AMAZON	121.43			
48417	03/20/2025	PRINTED	005034 BILL HAUBNER	52.00			
48422	03/20/2025	PRINTED	005416 CLARA SCHAW	82.54			
48423	03/20/2025	PRINTED	005163 CULLIGAN OF FAIRFIELD	13.83			
48429	03/20/2025	PRINTED	003090 INSIGHT PUBLIC SECTOR, IN	834.40			
48433	03/20/2025	PRINTED	005096 KOI AUTO PARTS	270.90			
48442	03/20/2025	PRINTED	004991 PONES, INC.	440.00			
48443	03/20/2025	PRINTED	003017 PRO-ED	93.50			
48446	03/20/2025	PRINTED	002825 RICHARD WOLF	78.26			
48467	03/20/2025	PRINTED	004990 NORTHERN KY BOYS BASKETBA	265.00			
48475	03/28/2025	PRINTED	003713 TYLER TECHNOLOGIES	150.00			
48476	03/28/2025	PRINTED	004658 BSN SPORTS	2,825.19			
48477	03/28/2025	PRINTED	005286 CAPITAL ONE	177.28			
48478	03/28/2025	PRINTED	005555 LIBERTY FUNDRAISING	1,283.20			
48479	03/28/2025	PRINTED	001312 NASSP	385.00			
48480	03/28/2025	PRINTED	003126 TROPHY AWARDS	263.39			
48481	03/31/2025	PRINTED	005887 DR KRISTILYNN TURNEY	7,000.00			
48482	03/31/2025	PRINTED	003224 AMANDA BERRINGER	440.76			
48483	03/31/2025	PRINTED	004914 TYLER MOBARRY	150.00			
43 CHECKS CASH ACCOUNT TOTAL				218,054.43	.00		

AP CHECK RECONCILIATION REGISTER

		UNCLEARED	CLEARED
43 CHECKS	FINAL TOTAL	218,054.43	.00

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

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2024 TO: 03/31/2025**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 03/31/2025

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
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
1937	FARR, JUSTIN	03/28/2025	102354	1,442.99
1936	HALL, AUSTIN C	03/28/2025	102356	454.99
1938	MILLER, CHRISTOPHER	03/28/2025	102357	554.99
1939	THOMAS, ANGELINE	03/28/2025	102360	488.39
385	COLONIAL INS	03/28/2025	102361	28.88
1019	KEA	03/28/2025	102362	211.30
1092	KY STATE TREAS (DEF COMP)	03/28/2025	102363	1,185.00
1836	THE CITY OF DAYTON KY	03/28/2025	102364	16,596.06
2121	CAMPBELL COUNTY FISCAL COURT	03/28/2025	102365	6,970.50
2845	DELTA DENTAL	03/28/2025	102366	2,669.74
3483	JEFFERSON PILOT LIFE	03/28/2025	102367	140.74
3790	GRANGE INSURANCE	03/28/2025	102369	141.40
3928	AMERICAN FIDELITY	03/28/2025	102371	825.00
3961	CINCINNATI LIFE INSURANCE COMPANY	03/28/2025	102372	221.32
4003	CHILD SUPPORT ENFORCEMENT	03/28/2025	102373	250.00
4937	DAYTON DAYCARE	03/28/2025	102374	2,213.86
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	03/28/2025	102375	105.00
5767	BRIGHTHOUSE FINANCIAL	03/28/2025	102376	190.00
TOTAL CHECKS			23	81,302.44