

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

NOVEMBER 2025

BANK

CHECKING BANK BALANCE	\$ 3,520,382.74
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (147,116.70)
LESS OUTSTANDING CHECKS PR	\$ (74,229.46)
LESS OUTSTANDING CHECKS (ACH 941)	\$ -
LESS OUTSTANDING ACH (OHIO TAX)	\$ -
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (KTRS)	
LESS OUTSTANDING ACH (CERS)	\$ (37,779.23)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	
LESS OUTSTANDING ACH (HEALTH INS)	
LESS OUTSTANDING ACH (VSP)	\$ (1,907.67)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (9,106.68)
LESS OUTSTANDING ACH (KY TAX)	
TOTAL BANK	<u>\$ 3,585,243.00</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,473,173.66
SPECIAL REVENUE FUND	\$ 80,892.56
DISTRICT ACTIVITY FUND	\$ 27,539.59
SCHOOL ACTIVITY FUND	\$ 165,801.71
CAPITAL OUTLAY FUND	\$ 52,622.96
BUILDING FUND	\$ 335,571.07
CONSTRUCTION FUND	\$ 1,336,516.20
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 118,923.50
DAYCARE FUND	\$ (5,798.25)
TOTAL BOOKS	<u>\$ 3,585,243.00</u>
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 3,252,750.75
VOID CKS PRIOR MO	
RECEIPTS	\$ 1,545,191.60
ACH (FINOVA/WORLDPAY/ARBITER/WEX/wire fees)	\$ (20,440.98)
EXPENSES: ACC PAYABLE	\$ (425,155.15)
PAYROLL	\$ (767,103.22)
ENDING BALANCE	<u>\$ 3,585,243.00</u>
Balance in separate PayPal Account (fundraisers)	\$ 13.02

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

12/15/25

Date

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 11/30/2025

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 11/30/2025

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1849	RANKIN, TRINITY A	11/26/2024	102203	155.43
1936	HALL, AUSTIN C	05/30/2025	102433	454.98
1831	SPRINGER, JONATHON T	08/29/2025	102619	182.18
1901	ADAMS, MICHAEL	08/29/2025	102642	48.82
1964	BOYLE, THOMAS W JR	09/30/2025	102661	188.12
1836	THE CITY OF DAYTON KY	10/30/2025	102702	16,712.28
2121	CAMPBELL COUNTY FISCAL COURT	10/30/2025	102703	6,853.15
1976	DIETERS, DERICK M	11/14/2025	102716	1,109.99
247	FRANK, DANIEL	11/14/2025	102717	133.20
684	HUNDEMER, JANET L	11/14/2025	102720	954.59
1136	WINDELER, ANGELA	11/25/2025	102735	94.45
1977	WILLIAMS, ANDREW A	11/25/2025	102738	155.38
385	COLONIAL INS	11/25/2025	102739	28.88
1019	KEA	11/25/2025	102740	128.24
1092	KY STATE TREAS (DEF COMP)	11/25/2025	102741	765.00
1836	THE CITY OF DAYTON KY	11/25/2025	102742	17,066.28
2121	CAMPBELL COUNTY FISCAL COURT	11/25/2025	102743	6,976.43
2845	DELTA DENTAL	11/25/2025	102744	2,630.38
3483	JEFFERSON PILOT LIFE	11/25/2025	102745	151.76
3743	AMERICAN FIDELITY ASSURANCE CO.	11/25/2025	102746	17,154.42
3790	GRANGE INSURANCE	11/25/2025	102747	125.04
3804	VSP VISION	11/25/2025	102748	519.14
3928	AMERICAN FIDELITY	11/25/2025	102749	1,125.00
3961	CINCINNATI LIFE INSURANCE COMPANY	11/25/2025	102750	221.32
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	11/25/2025	102752	105.00
5767	BRIGHTHOUSE FINANCIAL	11/25/2025	102753	190.00
TOTAL CHECKS			26	74,229.46

DAYTON INDEPENDENT SCHOOLS



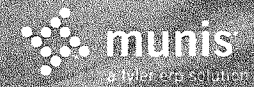
AP CHECK RECONCILIATION REGISTER

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			
47691	09/27/2024	PRINTED	004265 TCI	364.00			
48087	12/20/2024	PRINTED	001469 PILOT LUMBER AND MOORE!	62.84			
48285	02/14/2025	PRINTED	005913 HANNAH MARTINEZ	20.00			
48390	03/05/2025	PRINTED	003266 WILLIAM D. ROGG	75.00			
48475	03/28/2025	PRINTED	003713 TYLER TECHNOLOGIES	150.00			
48544	04/25/2025	PRINTED	005387 BUSKEN BAKERY, INC.	54.00			
48605	05/01/2025	PRINTED	000358 CINCINNATI ZOO	16.00			
48609	05/02/2025	PRINTED	004496 GOLD STAR CHILI	250.00			
48646	05/07/2025	PRINTED	005940 SHANNON RUSSELL	66.22			
48669	05/12/2025	PRINTED	005943 ROBERT BOLES	13.00			
48761	05/28/2025	PRINTED	004539 OTIS ELEVATOR CO	250.00			
48878	07/09/2025	PRINTED	005286 CAPITAL ONE	946.91			
48916	07/16/2025	PRINTED	005031 CHRIS WRIGHT	234.00			
48971	07/31/2025	PRINTED	002265 KASC	1,220.00			
49140	09/05/2025	PRINTED	004647 KONA ICE	1,590.75			
49296	10/09/2025	PRINTED	005861 CONTROLS & SHEET METAL IN	20.25			
49319	10/09/2025	PRINTED	005096 KOI AUTO PARTS	196.23			
49403	10/28/2025	PRINTED	005078 HERSHEY'S CREAMERY CO	943.20			
49411	10/28/2025	PRINTED	005514 THE CENTER FOR NEXT GEN L	3,000.00			
49413	10/28/2025	PRINTED	006039 WELEAD CS INC	3,150.00			
49422	10/30/2025	PRINTED	002471 KAREN FUCHS	179.42			
49440	11/04/2025	PRINTED	004430 THE BANK OF NEW YORK TRUS	13,728.29			
49441	11/06/2025	PRINTED	005196 451 BOOKS	22.60			
49442	11/06/2025	PRINTED	004658 BSN SPORTS	625.00			
49443	11/06/2025	PRINTED	006009 COCA-COLA CONSOLIDATED	364.97			
49444	11/06/2025	PRINTED	005163 CULLIGAN OF FAIRFIELD	336.80			
49445	11/06/2025	PRINTED	004866 HOMETOWN HEROES	500.00			
49487	11/10/2025	PRINTED	006055 MADELYN KREMER	54.00			
49501	11/10/2025	PRINTED	002825 RICHARD WOLF	26.66			
49508	11/10/2025	PRINTED	003741 SNOWBALL PEST CONTROL	75.00			
49520	11/13/2025	PRINTED	000192 BOBBY CRITTENDON	100.00			
49521	11/13/2025	PRINTED	006047 CAMREN RARDIN	50.00			
49522	11/13/2025	PRINTED	006044 CHRIS MILLER	240.00			
49523	11/13/2025	PRINTED	006049 ELLA BOYERS	50.00			
49524	11/13/2025	PRINTED	005585 EMILY HALL	50.00			
49525	11/13/2025	PRINTED	006048 HAILEY LEGER	50.00			
49526	11/13/2025	PRINTED	006050 JAN GIER	100.00			
49527	11/13/2025	PRINTED	006045 JOLENE JIMENEZ	180.00			
49528	11/13/2025	PRINTED	006046 ZOE LEGER	50.00			
49529	11/13/2025	PRINTED	006020 BIOLOGY PRODUCTS	43.80			
49530	11/13/2025	PRINTED	004658 BSN SPORTS	1,398.17			
49531	11/13/2025	PRINTED	005871 GAME ONE	394.50			
49532	11/13/2025	PRINTED	006057 RHONDA ATKINS	75.00			
49533	11/13/2025	PRINTED	001966 TRANSFER STATION SPORTS A	1,265.00			

DAYTON INDEPENDENT SCHOOLS



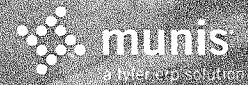
AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 10 6101

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
49534	11/14/2025	PRINTED	004990 NORTHERN KY BOYS BASKETBA	135.00			
49535	11/14/2025	PRINTED	001708 SNAPPY TOMATO PIZZA	130.95			
49539	11/17/2025	PRINTED	005596 WE ROCK THE SPECTRUM	250.00			
49543	11/18/2025	PRINTED	004846 MADISON RAZOR	289.67			
49545	11/18/2025	PRINTED	005118 US BANK TRUST ST. PAUL	88,987.50			
49546	11/19/2025	PRINTED	000814 HERFF JONES	1,038.45			
49547	11/19/2025	PRINTED	006060 SCENE 75 CINCINNATI	549.82			
49548	11/19/2025	PRINTED	001708 SNAPPY TOMATO PIZZA	114.99			
49549	11/19/2025	PRINTED	005631 WITTENBERG UNIVERSITY	9,182.00			
49550	11/19/2025	PRINTED	001009 KASBO	700.00			
49551	11/24/2025	PRINTED	006061 HINSFORD BUILDING & REMOD	8,000.00			
49552	11/25/2025	PRINTED	006062 NICK SCHENK	2,500.00			
7182029	08/06/2025	PRINTED	005766 SCHOOL HOUSE SYMPHONY	285.00			
65 CHECKS CASH ACCOUNT TOTAL				147,116.70	.00		

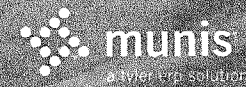
DAYTON INDEPENDENT SCHOOLS



AP CHECK RECONCILIATION REGISTER

		UNCLEARED	CLEARED
65 CHECKS	FINAL TOTAL	147,116.70	.00
** END OF REPORT - Generated by Anthony Hughey **			

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	564,785.30	1,373,173.66
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
TOTAL ASSETS			564,785.30	1,473,173.66
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	-9,792.49	38,539.13
TOTAL LIABILITIES			-9,792.49	38,539.13
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,282,495.16	-2,767,823.48
10	7602	EXPENDITURES CONTROL	717,709.86	3,217,302.67
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	9,792.49	-38,539.13
10	8770	UNASSIGNED FUND BALANCE	.00	-1,922,652.85
TOTAL FUND BALANCE			-554,992.81	-1,511,712.79
TOTAL LIABILITIES + FUND BALANCE			-564,785.30	-1,473,173.66

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-29,082.20		-154,107.44
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00		235,000.00
TOTAL ASSETS			-29,082.20		80,892.56
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS	-4,204.00		33,560.00
TOTAL LIABILITIES			-4,204.00		33,560.00
FUND BALANCE					
20	6302	REVENUES CONTROL	-140,706.04		-946,378.66
20	7602	EXPENDITURES CONTROL	169,788.24		850,310.91
20	8731	RESTRICTED GRANTS	.00		-122,033.77
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	4,204.00		-33,560.00
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		151,866.65
20	8770	UNASSIGNED FUND BALANCE	.00		-14,657.69
TOTAL FUND BALANCE			33,286.20		-114,452.56
TOTAL LIABILITIES + FUND BALANCE			29,082.20		-80,892.56

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-290.41	27,539.59
	TOTAL ASSETS		-290.41	27,539.59
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	.00	7,014.72
	TOTAL LIABILITIES		.00	7,014.72
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-10,000.00
21	7602	EXPENDITURES CONTROL	290.41	3,205.69
21	8737	RESTRICTED - OTHER	.00	-21,595.21
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-7,014.72
21	8770	UNASSIGNED FUND BALANCE	.00	849.93
	TOTAL FUND BALANCE		290.41	-34,554.31
	TOTAL LIABILITIES + FUND BALANCE		290.41	-27,539.59

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		5,344.97	165,801.71
	TOTAL ASSETS			5,344.97	165,801.71
LIABILITIES					
25	7421	ACCOUNTS PAYABLE		-30.50	254.50
25	7603	PURCHASE OBLIGATIONS		7,760.62	39,335.28
	TOTAL LIABILITIES			7,730.12	39,589.78
FUND BALANCE					
25	6302	REVENUES CONTROL		-24,233.01	-319,475.09
25	7602	EXPENDITURES CONTROL		18,918.54	144,615.47
25	8737	RESTRICTED - OTHER		.00	19,422.81
25	8753	ASSIGNED-PUR OBLG CURR (1-12)		-7,760.62	-39,335.28
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE		.00	-11,652.22
	TOTAL FUND BALANCE			-13,075.09	-205,391.49
	TOTAL LIABILITIES + FUND BALANCE			-5,344.97	-165,801.71

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
31	6101	CASH IN BANK	.00	52,622.96	
	TOTAL ASSETS		.00	52,622.96	
LIABILITIES					
31	7603	PURCHASE OBLIGATIONS	.00	6,787.77	
	TOTAL LIABILITIES		.00	6,787.77	
FUND BALANCE					
31	6302	REVENUES CONTROL	.00	-35,850.00	
31	7602	EXPENDITURES CONTROL	.00	64,927.84	
31	8734	RESTRICTED-SFCCESCROW-PRIOR	.00	-45,782.96	
31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-35,917.84	
31	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-6,787.77	
31	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	62,377.84	
31	8770	UNASSIGNED FUND BALANCE	.00	-62,377.84	
	TOTAL FUND BALANCE		.00	-59,410.73	
	TOTAL LIABILITIES + FUND BALANCE		.00	-52,622.96	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-100,464.00	335,571.07
			TOTAL ASSETS	-100,464.00	335,571.07
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-407,471.00
	32	7602	EXPENDITURES CONTROL	100,464.00	414,093.61
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-355,900.08
	32	8770	UNASSIGNED FUND BALANCE	.00	13,706.40
			TOTAL FUND BALANCE	100,464.00	-335,571.07
			TOTAL LIABILITIES + FUND BALANCE	100,464.00	-335,571.07

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-147,933.99	1,336,516.20
	TOTAL ASSETS		-147,933.99	1,336,516.20
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-61,500.00	.00
	TOTAL LIABILITIES		-61,500.00	.00
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,530,616.82
36	7602	EXPENDITURES CONTROL	147,933.99	3,455,749.75
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,331,470.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	61,500.00	.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,002.32
36	8770	UNASSIGNED FUND BALANCE	.00	-10,181.02
	TOTAL FUND BALANCE		209,433.99	-1,336,516.20
	TOTAL LIABILITIES + FUND BALANCE		147,933.99	-1,336,516.20

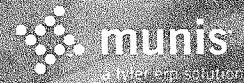
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-88,987.50	-358,807.11
40	7602	EXPENDITURES CONTROL	88,987.50	358,807.11
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	39,502.84	118,923.50
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			39,502.84	288,368.63
LIABILITIES				
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	-913,267.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-78,644.09	-225,799.42
51	7602	EXPENDITURES CONTROL	39,141.25	213,130.87
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	-106,515.09
51	8739I	RESTR NET POSITION-INVENTO	.00	-916.13
51	8770	UNASSIGNED FUND BALANCE	.00	260.14
TOTAL FUND BALANCE			-39,502.84	624,898.37
TOTAL LIABILITIES + FUND BALANCE			-39,502.84	-288,368.63

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 5

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	629.74	-5,798.25
	TOTAL ASSETS		629.74	-5,798.25
FUND BALANCE				
52	6302	REVENUES CONTROL	-11,865.19	-37,344.61
52	7602	EXPENDITURES CONTROL	11,235.45	43,893.58
52	8739	RESTRICTED-NET ASSETS	.00	-750.72
	TOTAL FUND BALANCE		-629.74	5,798.25
	TOTAL LIABILITIES + FUND BALANCE		-629.74	5,798.25

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