

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION**

JUNE 2025

	BANK
CHECKING BANK BALANCE	\$ 5,032,203.30
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (1,072,123.96)
LESS OUTSTANDING CHECKS PR	\$ (120,458.86)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (2,076.62)
LESS OUTSTANDING ACH (IND TAX)	\$ (252.74)
LESS OUTSTANDING ACH (KTRS)	\$ (10,488.77)
LESS OUTSTANDING ACH (CERS)	\$ (52,632.65)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (38,381.33)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (19,452.46)
LESS OUTSTANDING ACH (VSP)	
LESS OUTSTANDING ACH (FED HEALTH)	\$ (9,659.98)
LESS OUTSTANDING ACH (KY TAX)	\$ (3,797.63)
TOTAL BANK	<u>\$ 4,037,878.30</u>

CASH PER BOOKS (MUNIS)	
GENERAL FUND	\$ 1,516,960.73
SPECIAL REVENUE FUND	\$ 486,104.95
DISTRICT ACTIVITY FUND	\$ 22,745.46
SCHOOL ACTIVITY FUND	\$ 130,852.60
CAPITAL OUTLAY FUND	\$ 81,700.80
BUILDING FUND	\$ 360,800.08
CONSTRUCTION FUND	\$ 1,331,470.43
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 106,492.53
DAYCARE FUND	\$ 750.72
TOTAL BOOKS	<u>\$ 4,037,878.30</u>
DIFFERENCE IN BANK AND BOOKS	<u>\$ -</u>

MUNIS RECONCILIATION	
BEGINNING BALANCE	\$ 2,494,274.39
VOID CKS PRIOR MO	\$ -
RECEIPTS	\$ 3,904,569.28
EXPENSES: ACC PAYABLE	\$ (1,166,074.42)
PAYROLL	\$ (1,194,890.95)

ENDING BALANCE	<u>\$ 4,037,878.30</u>
	<u>\$ 12.88</u>

Balance in separate PayPal Account (fundraisers)

All of the information contained in this report is a true and accurate report of the financial condition our school district as taken from the Treasurer's Books which are fully posted and closed for the month.

 7/19/25
Finance Officer Date

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			
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			
48514	04/16/2025	PRINTED	003467 VISA-CARDMEMBER SERVICE	137.87			
48544	04/25/2025	PRINTED	005387 BUSKEN BAKERY, INC.	54.00			
48595	04/29/2025	PRINTED	005872 JULIE GRIFFITH	37.08			
48605	05/01/2025	PRINTED	000358 CINCINNATI ZOO	16.00			
48609	05/02/2025	PRINTED	004496 GOLD STAR CHILI	250.00			
48619	05/07/2025	PRINTED	001928 THOMAS MORE COLLEGE	120.00			
48646	05/07/2025	PRINTED	005940 SHANNON RUSSELL	66.22			
48669	05/12/2025	PRINTED	005943 ROBERT BOLES	13.00			
48675	05/15/2025	PRINTED	005946 LISA WILSON	50.00			
48713	05/22/2025	PRINTED	005487 HONEY HILL FARM	1,130.00			
48718	05/23/2025	PRINTED	005631 WITTENBERG UNIVERSITY	1,000.00			
48734	05/28/2025	PRINTED	000493 DAYTON IND. CAFETERIA	1,376.34			
48761	05/28/2025	PRINTED	004539 OTIS ELEVATOR CO	250.00			
48773	05/28/2025	PRINTED	005094 SKOOL AID LLC	276.25			
48789	06/06/2025	PRINTED	003228 STEPHANIE KNAUER	84.29			
48791	06/10/2025	PRINTED	003478 ERLANGER-ELSMERE SCHOOLS	4,417.32			
48805	06/17/2025	PRINTED	001923 THERESA FISSETTE	249.82			
48806	06/18/2025	PRINTED	001095 KY STATE TREASURER	3.00			
48808	06/20/2025	PRINTED	005964 DREAMYS ICE CREAM	1,050.00			
48817	06/25/2025	PRINTED	003830 DAYTON BOARD OF EDUCATION	364.00			
48818	06/25/2025	PRINTED	003830 DAYTON BOARD OF EDUCATION	104.00			
48819	06/25/2025	PRINTED	003830 DAYTON BOARD OF EDUCATION	90.00			
48820	06/25/2025	PRINTED	003830 DAYTON BOARD OF EDUCATION	210.00			
48821	06/25/2025	PRINTED	003830 DAYTON BOARD OF EDUCATION	127.00			
48822	06/25/2025	PRINTED	003830 DAYTON BOARD OF EDUCATION	132.00			
48823	06/25/2025	PRINTED	003830 DAYTON BOARD OF EDUCATION	152.00			
48824	06/25/2025	PRINTED	004658 BSN SPORTS	867.00			
48825	06/25/2025	PRINTED	005286 CAPITAL ONE	198.53			
48826	06/25/2025	PRINTED	000614 EGELSTON MAYNARD	1,164.09			
48827	06/25/2025	PRINTED	004019 HIGHLANDS HIGH SCHOOL	142.48			
48828	06/25/2025	PRINTED	000897 J.W. PEPPER & SON, INC.	139.99			
48829	06/25/2025	PRINTED	005381 NORTHERN KENTUCKY MS ATHL	375.00			
48830	06/25/2025	PRINTED	003126 TROPHY AWARDS	16.58			
48831	06/25/2025	PRINTED	005795 YONDR INC.	10,608.75			
48832	06/26/2025	PRINTED	003830 DAYTON BOARD OF EDUCATION	325.00			
48833	06/27/2025	PRINTED	002196 A-1 ELECTRIC	25.56			
48838	06/27/2025	PRINTED	005034 BILL HAUBNER	20.16			
48840	06/27/2025	PRINTED	003753 CDW GOVERNMENT INC.	2,500.00			

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
48841	06/27/2025	PRINTED	005384 CNA SURETY	712.60			
48842	06/27/2025	PRINTED	000394 COMMERCIAL LIGHTING CO	1,194.22			
48843	06/27/2025	PRINTED	005240 CROWN AWARDS	913.19			
48844	06/27/2025	PRINTED	004254 DUKE ENERGY	115.86			
48845	06/27/2025	PRINTED	005744 DUKE ENERGY	17,028.59			
48846	06/27/2025	PRINTED	000694 FT. THOMAS FLORIST	13,065.00			
48847	06/27/2025	PRINTED	005790 GRAYBACH, LLC	407,129.52			
48848	06/27/2025	PRINTED	005921 HILLTOP STONE LLC	175,595.48			
48849	06/27/2025	PRINTED	005894 HUDSON FUEL OIL INC	1,177.37			
48850	06/27/2025	PRINTED	003242 LAURA HALL	64.92			
48852	06/27/2025	PRINTED	005875 MATT HASKAMP	160.20			
48853	06/27/2025	PRINTED	004203 PITNEY BOWES INC	381.29			
48854	06/27/2025	PRINTED	005083 REH&A ARCHITECTS	16,492.73			
48855	06/27/2025	PRINTED	004426 REPUBLIC SERVICES	1,461.75			
48856	06/27/2025	PRINTED	002825 RICHARD WOLF	109.96			
48857	06/27/2025	PRINTED	005965 RIVERLINK	18.22			
48858	06/27/2025	PRINTED	003973 SCOTT MEYERS	75.60			
48859	06/27/2025	PRINTED	004525 TOADVINE ENTERPRISES, INC	238,744.60			
48860	06/27/2025	PRINTED	001966 TRANSFER STATION SPORTS A	777.50			
48861	06/27/2025	PRINTED	003356 US BANK EQUIPMENT FINANCE	6,408.48			
72 CHECKS CASH ACCOUNT TOTAL				1,072,123.96	.00		

DAYTON INDEPENDENT SCHOOLS



OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 06/30/2025

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 06/30/2025

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1849	RANKIN, TRINITY A	11/26/2024	102203	155.43
1936	HALL, AUSTIN C	03/28/2025	102356	454.99
1836	THE CITY OF DAYTON KY	04/30/2025	102400	15,929.22
2121	CAMPBELL COUNTY FISCAL COURT	04/30/2025	102401	6,687.03
1936	HALL, AUSTIN C	05/30/2025	102433	454.98
1836	THE CITY OF DAYTON KY	05/30/2025	102448	16,501.01
2121	CAMPBELL COUNTY FISCAL COURT	05/30/2025	102449	6,918.08
1540	JOHNSON, ELIJAH	06/13/2025	102468	1,369.87
1836	THE CITY OF DAYTON KY	06/13/2025	102473	8,285.32
2121	CAMPBELL COUNTY FISCAL COURT	06/13/2025	102474	3,465.79
2845	DELTA DENTAL	06/13/2025	102475	1,348.05
3483	JEFFERSON PILOT LIFE	06/13/2025	102476	70.37
3790	GRANGE INSURANCE	06/13/2025	102478	70.70
3961	CINCINNATI LIFE INSURANCE COMPANY	06/13/2025	102481	110.66
1707	HUFF, ERICKA L	06/13/2025	102485	1,215.17
385	COLONIAL INS	06/13/2025	102490	21.98
1836	THE CITY OF DAYTON KY	06/13/2025	102492	5,240.06
2121	CAMPBELL COUNTY FISCAL COURT	06/13/2025	102493	2,200.88
2845	DELTA DENTAL	06/13/2025	102494	914.21
3483	JEFFERSON PILOT LIFE	06/13/2025	102495	26.38
3790	GRANGE INSURANCE	06/13/2025	102497	38.90
3928	AMERICAN FIDELITY	06/13/2025	102499	825.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/13/2025	102500	65.22
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	06/13/2025	102502	105.00
5767	BRIGHTHOUSE FINANCIAL	06/13/2025	102503	90.00
1707	HUFF, ERICKA L	06/13/2025	102504	1,215.17
1819	BEHRENDT, JOHN	06/13/2025	102505	1,577.92
1567	CHAMBERS, TARA	06/13/2025	102506	608.55
1864	MCDONALD, TERESA C	06/13/2025	102507	1,673.60
385	COLONIAL INS	06/13/2025	102509	21.98
1092	KY STATE TREAS (DEF COMP)	06/13/2025	102510	245.00
1836	THE CITY OF DAYTON KY	06/13/2025	102511	5,193.32
2121	CAMPBELL COUNTY FISCAL COURT	06/13/2025	102512	2,181.25
2845	DELTA DENTAL	06/13/2025	102513	901.03
3483	JEFFERSON PILOT LIFE	06/13/2025	102514	26.38
3743	AMERICAN FIDELITY ASSURANCE CO.	06/13/2025	102515	5,764.99
3790	GRANGE INSURANCE	06/13/2025	102516	38.90
3804	VSP VISION	06/13/2025	102517	188.30
3928	AMERICAN FIDELITY	06/13/2025	102518	825.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/13/2025	102519	65.22
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	06/13/2025	102521	105.00
5767	BRIGHTHOUSE FINANCIAL	06/13/2025	102522	90.00
1707	HUFF, ERICKA L	06/13/2025	102523	1,215.17
1819	BEHRENDT, JOHN	06/13/2025	102524	1,577.92
1567	CHAMBERS, TARA	06/13/2025	102525	608.55
1864	MCDONALD, TERESA C	06/13/2025	102526	1,673.60

DAYTON INDEPENDENT SCHOOLS



OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 06/30/2025

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 06/30/2025

EMP #	NAME	ISSUED	CHECK #	AMOUNT
385	COLONIAL INS	06/13/2025	102528	21.98
1092	KY STATE TREAS (DEF COMP)	06/13/2025	102529	245.00
1836	THE CITY OF DAYTON KY	06/13/2025	102530	5,193.32
2121	CAMPBELL COUNTY FISCAL COURT	06/13/2025	102531	2,181.25
2845	DELTA DENTAL	06/13/2025	102532	901.03
3483	JEFFERSON PILOT LIFE	06/13/2025	102533	26.38
3743	AMERICAN FIDELITY ASSURANCE CO.	06/13/2025	102534	5,764.99
3790	GRANGE INSURANCE	06/13/2025	102535	38.90
3804	VSP VISION	06/13/2025	102536	188.30
3928	AMERICAN FIDELITY	06/13/2025	102537	825.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/13/2025	102538	65.22
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	06/13/2025	102540	105.00
5767	BRIGHTHOUSE FINANCIAL	06/13/2025	102541	90.00
1836	THE CITY OF DAYTON KY	06/13/2025	102542	8.90
2121	CAMPBELL COUNTY FISCAL COURT	06/13/2025	102543	3.74
1836	THE CITY OF DAYTON KY	06/13/2025	102545	14.06
2121	CAMPBELL COUNTY FISCAL COURT	06/13/2025	102546	5.90
94	FUCHS, KAREN M	06/30/2025	102547	484.67
1849	RANKIN, TRINITY A	06/30/2025	102548	203.05
385	COLONIAL INS	06/30/2025	102550	6.90
1836	THE CITY OF DAYTON KY	06/30/2025	102552	2,602.47
2121	CAMPBELL COUNTY FISCAL COURT	06/30/2025	102553	1,069.46
2845	DELTA DENTAL	06/30/2025	102554	530.38
3483	JEFFERSON PILOT LIFE	06/30/2025	102555	43.99
3790	GRANGE INSURANCE	06/30/2025	102557	31.80
3961	CINCINNATI LIFE INSURANCE COMPANY	06/30/2025	102559	45.44
4937	DAYTON DAYCARE	06/30/2025	102560	704.77
5767	BRIGHTHOUSE FINANCIAL	06/30/2025	102561	100.00
1836	THE CITY OF DAYTON KY	06/30/2025	102562	419.59
2121	CAMPBELL COUNTY FISCAL COURT	06/30/2025	102563	176.22
TOTAL CHECKS			76	120,458.86

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 12



FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-567,368.27	1,416,960.73
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	TOTAL ASSETS		-567,368.27	1,516,960.73
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	1,462.79	43,498.24
	TOTAL LIABILITIES		1,462.79	43,498.24
FUND BALANCE				
10	6302	REVENUES CONTROL	-401,086.83	-9,999,780.39
10	7602	EXPENDITURES CONTROL	968,455.10	8,504,707.78
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,462.79	-43,498.24
10	8770	UNASSIGNED FUND BALANCE	.00	-21,888.12
	TOTAL FUND BALANCE		565,905.48	-1,560,458.97
	TOTAL LIABILITIES + FUND BALANCE		567,368.27	1,516,960.73

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 12

FUND: 2		SPECIAL REVENUE	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-132,950.98	251,104.95
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
	TOTAL ASSETS		-132,950.98	486,104.95
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	6,231.82	14,657.69
	TOTAL LIABILITIES		6,231.82	14,657.69
FUND BALANCE				
20	6302	REVENUES CONTROL	-62,290.57	-2,822,122.80
20	7602	EXPENDITURES CONTROL	195,241.55	2,336,174.08
20	8731	RESTRICTED GRANTS	.00	32,932.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-6,231.82	-14,657.69
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	151,866.65
20	8770	UNASSIGNED FUND BALANCE	.00	-184,955.13
	TOTAL FUND BALANCE		126,719.16	-500,762.64
	TOTAL LIABILITIES + FUND BALANCE		132,950.98	486,104.95

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 12

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101 CASH IN BANK	-1,103.44	22,745.46
		TOTAL ASSETS	-1,103.44	22,745.46
LIABILITIES	21	7603 PURCHASE OBLIGATIONS	1,100.00	1,725.51
		TOTAL LIABILITIES	1,100.00	1,725.51
FUND BALANCE	21	6302 REVENUES CONTROL	.00	-33,623.21
	21	7602 EXPENDITURES CONTROL	1,103.44	10,877.75
	21	8737 RESTRICTED - OTHER	.00	-21,595.21
	21	8753 ASSIGNED-PUR OBLG CURR (1-12)	-1,100.00	-1,725.51
	21	8770 UNASSIGNED FUND BALANCE	.00	21,595.21
		TOTAL FUND BALANCE	3.44	-24,470.97
		TOTAL LIABILITIES + FUND BALANCE	1,103.44	-22,745.46

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 12

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	25	6101	CASH IN BANK	-7,299.05	130,852.60
		TOTAL ASSETS		-7,299.05	130,852.60
LIABILITIES	25	7421	ACCOUNTS PAYABLE	-210.00	.00
	25	7603	PURCHASE OBLIGATIONS	-11,462.55	13,136.52
		TOTAL LIABILITIES		-11,672.55	13,136.52
FUND BALANCE	25	6302	REVENUES CONTROL	-4,996.31	-472,058.32
	25	7602	EXPENDITURES CONTROL	12,505.36	340,172.90
	25	8737	RESTRICTED - OTHER	.00	-141,060.42
	25	8733	ASSIGNED-PUR OBLG CURR (1-12)	11,462.55	-13,136.52
	25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
	25	8770	UNASSIGNED FUND BALANCE	.00	141,060.42
		TOTAL FUND BALANCE		18,971.60	-143,989.12
TOTAL LIABILITIES + FUND BALANCE				7,299.05	-130,852.60

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 12

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	.00	81,700.80
		TOTAL ASSETS		81,700.80
LIABILITIES				
	31	7603 PURCHASE OBLIGATIONS	.00	62,377.84
		TOTAL LIABILITIES		62,377.84
FUND BALANCE				
	31	6302 REVENUES CONTROL	.00	-76,792.00
	31	7602 EXPENDITURES CONTROL	.00	40,874.16
	31	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-45,782.96
	31	8753 ASSIGNED-PUR OBLG CURR (1-12)	.00	-62,377.84
	31	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	40,565.44
	31	8770 UNASSIGNED FUND BALANCE	.00	-40,565.44
		TOTAL FUND BALANCE	.00	-144,078.64
		TOTAL LIABILITIES + FUND BALANCE	.00	-81,700.80

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	32	6101	CASH IN BANK	155,786.78	360,800.08
		TOTAL ASSETS		155,786.78	360,800.08
LIABILITIES	32	7421	ACCOUNTS PAYABLE	-4,900.00	-4,900.00
	32	7603	PURCHASE OBLIGATIONS	-158,940.00	.00
		TOTAL LIABILITIES		-163,840.00	-4,900.00
FUND BALANCE	32	6302	REVENUES CONTROL	-347,102.00	-1,648,721.00
	32	7602	EXPENDITURES CONTROL	196,215.22	1,810,039.42
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-517,218.50
	32	8733	ASSIGNED-PUR OBLG CURR (1-12)	158,940.00	.00
		TOTAL FUND BALANCE		8,053.22	-355,900.08
		TOTAL LIABILITIES + FUND BALANCE		-155,786.78	360,800.08

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		2,106,724.42	1,331,470.43
	TOTAL ASSETS			2,106,724.42	1,331,470.43
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		.00	80,002.32
	TOTAL LIABILITIES			.00	80,002.32
FUND BALANCE					
36	6302	REVENUES CONTROL		-3,000,000.00	-9,500,000.00
36	7602	EXPENDITURES CONTROL		893,275.58	8,189,680.90
36	8735	RESTRICTED-FUTURECONST(BG-1)		.00	-21,151.33
36	8753	ASSIGNED-PURCH OBL - CURRENT		.00	-80,002.32
	TOTAL FUND BALANCE			-2,106,724.42	-1,411,472.75
	TOTAL LIABILITIES + FUND BALANCE			-2,106,724.42	-1,331,470.43

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2025 12

FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
40	6302		
40	7602	.00	-1,459,506.87
	REVENUES CONTROL	.00	1,459,506.87
	EXPENDITURES CONTROL		
	TOTAL FUND BALANCE	.00	.00
	TOTAL LIABILITIES + FUND BALANCE	.00	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 12

FUND: 51		FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
51	6101		CASH IN BANK	-4,428.93	106,492.53
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				-4,428.93	275,937.66
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	-65,095.08	-723,005.46
51	7602		EXPENDITURES CONTROL	69,524.01	717,995.77
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				4,428.93	637,306.78
TOTAL LIABILITIES + FUND BALANCE				4,428.93	275,937.66

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2025 12

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	52	6101 CASH IN BANK	-5,756.62	750.72
		TOTAL ASSETS	-5,756.62	750.72
FUND BALANCE	52	6302 REVENUES CONTROL	-10,013.65	-102,491.37
	52	7602 EXPENDITURES CONTROL	15,770.27	109,777.93
	52	8739 RESTRICTED-NET ASSETS	.00	-8,037.28
		TOTAL FUND BALANCE	5,756.62	-750.72
		TOTAL LIABILITIES + FUND BALANCE	5,756.62	-750.72

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