

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JULY 2025

BANK

CHECKING BANK BALANCE	\$ 4,425,281.01
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
BANK ERROR (SAMS ACH)	
LESS OUTSTANDING CHECKS AP	\$ (1,300,394.69)
LESS OUTSTANDING CHECKS PR	\$ (19,580.43)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (249.42)
LESS OUTSTANDING ACH (IND TAX)	\$ (259.36)
LESS OUTSTANDING ACH (KTRS)	\$ (9,905.73)
LESS OUTSTANDING ACH (CERS)	\$ (20,934.74)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (18,417.84)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (20,901.59)
LESS OUTSTANDING ACH (VSP)	\$ (3,902.33)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (9,659.58)
LESS OUTSTANDING ACH (KY TAX)	\$ (2,910.80)
TOTAL BANK	<u>\$ 3,353,164.50</u>

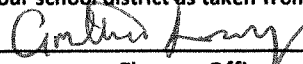
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,410,173.64
SPECIAL REVENUE FUND	\$ 347,733.82
DISTRICT ACTIVITY FUND	\$ 18,931.70
SCHOOL ACTIVITY FUND	\$ 116,190.06
CAPITAL OUTLAY FUND	\$ 115,800.80
BUILDING FUND	\$ 747,264.68
CONSTRUCTION FUND	\$ 500,469.99
DEBT SERVICE FUND	\$ (5,994.61)
FOOD SERVICE FUND	\$ 101,843.70
DAYCARE FUND	\$ 750.72
TOTAL BOOKS	<u>\$ 3,353,164.50</u>
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 4,037,630.67
VOID CKS PRIOR MO 48524	
RECEIPTS	\$ 904,417.90
ACH (FUEL/WIRE FEE) 15.00/472.55	\$ (927.71)
EXPENSES: ACC PAYABLE	\$ (1,340,229.99)
PAYROLL	\$ (247,726.37)
	<u>\$ -</u>
ENDING BALANCE	<u>\$ 3,353,164.50</u>
Balance in separate PayPal Account (fundraisers)	\$ 12.88

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.


8/21/25
 Finance Officer Date

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2024 TO: 07/31/2025**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 07/31/2025

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
1936	HALL, AUSTIN C	05/30/2025	102433	454.98
2845	DELTA DENTAL	06/13/2025	102513	901.03
3483	JEFFERSON PILOT LIFE	06/13/2025	102514	26.38
3790	GRANGE INSURANCE	06/13/2025	102516	38.90
3961	CINCINNATI LIFE INSURANCE COMPANY	06/13/2025	102519	65.22
385	COLONIAL INS	06/13/2025	102528	21.98
2845	DELTA DENTAL	06/13/2025	102532	901.03
3483	JEFFERSON PILOT LIFE	06/13/2025	102533	26.38
3790	GRANGE INSURANCE	06/13/2025	102535	38.90
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
4937	DAYTON DAYCARE	06/30/2025	102560	704.77
671	WOLF, RICHARD W	07/15/2025	102564	5,025.66
1836	THE CITY OF DAYTON KY	07/15/2025	102571	2,882.79
2121	CAMPBELL COUNTY FISCAL COURT	07/15/2025	102572	1,185.49
2845	DELTA DENTAL	07/15/2025	102573	351.87
3483	JEFFERSON PILOT LIFE	07/15/2025	102574	43.99
3790	GRANGE INSURANCE	07/15/2025	102576	23.62
3961	CINCINNATI LIFE INSURANCE COMPANY	07/15/2025	102578	45.44
1950	ABPLANALP, BRANDY M	07/30/2025	102581	1,041.81
385	COLONIAL INS	07/30/2025	102582	6.90
1836	THE CITY OF DAYTON KY	07/30/2025	102584	2,504.85
2121	CAMPBELL COUNTY FISCAL COURT	07/30/2025	102585	1,027.88
2845	DELTA DENTAL	07/30/2025	102586	351.87
3483	JEFFERSON PILOT LIFE	07/30/2025	102587	43.99
3790	GRANGE INSURANCE	07/30/2025	102589	23.62
3961	CINCINNATI LIFE INSURANCE COMPANY	07/30/2025	102591	45.44
5767	BRIGHTHOUSE FINANCIAL	07/30/2025	102592	100.00
TOTAL CHECKS			32	19,580.43

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			
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			
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			
48789	06/06/2025	PRINTED	003228 STEPHANIE KNAUER	84.29			
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			
48832	06/26/2025	PRINTED	003830 DAYTON BOARD OF EDUCATION	325.00			
48850	06/27/2025	PRINTED	003242 LAURA HALL	64.92			
48852	06/27/2025	PRINTED	005875 MATT HASKAMP	160.20			
48878	07/09/2025	PRINTED	005286 CAPITAL ONE	946.91			
48916	07/16/2025	PRINTED	005031 CHRIS WRIGHT	234.00			
48924	07/24/2025	PRINTED	003240 LIFETOUGH	560.00			
48925	07/24/2025	PRINTED	005381 NORTHERN KENTUCKY MS ATHL	200.00			
48926	07/24/2025	PRINTED	005232 NORTHERN KY UNIVERSITY	3,050.00			
48928	07/31/2025	PRINTED	005418 BLUEGRASS STATE GAMES	205.00			
48929	07/31/2025	PRINTED	004658 BSN SPORTS	375.00			
48930	07/31/2025	PRINTED	002196 A-1 ELECTRIC	1,390.50			
48931	07/31/2025	PRINTED	005428 AFD SUPPLY LLC	805.80			
48932	07/31/2025	PRINTED	003953 ALLIED SUPPLY CO INC	22.33			
48933	07/31/2025	PRINTED	005794 APPTGY INC.	7,530.00			
48934	07/31/2025	PRINTED	005957 AQUAPHOENIX SCIENTIFIC PA	6,059.21			
48935	07/31/2025	PRINTED	000099 ARTS RENTAL EQUIP	530.00			
48936	07/31/2025	PRINTED	004918 ASSURED PARTNERS	146,975.76			
48937	07/31/2025	PRINTED	004460 AT&T MOBILITY	441.85			
48938	07/31/2025	PRINTED	005759 BAIONI CONSTRUCTION LLC	1,750.00			

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
48939	07/31/2025	PRINTED	005648 BENTON PLUMBING	11,800.00			
48940	07/31/2025	PRINTED	004671 BORGMAN ATHLETICS GROUP L	750.00			
48941	07/31/2025	PRINTED	005977 BRANDY ABPLANALP	54.00			
48942	07/31/2025	PRINTED	005804 BROADWAY IN CINCINNATI GR	750.00			
48943	07/31/2025	PRINTED	004658 BSN SPORTS	2,086.25			
48944	07/31/2025	PRINTED	000350 CINCINNATI BELL	1,670.41			
48945	07/31/2025	PRINTED	005861 CONTROLS & SHEET METAL IN	20.25			
48946	07/31/2025	PRINTED	005971 COLLABORATIVE FOR TEACHIN	4,073.00			
48947	07/31/2025	PRINTED	005163 CULLIGAN OF FAIRFIELD	231.40			
48948	07/31/2025	PRINTED	000516 DEMCO, INC.	104.99			
48949	07/31/2025	PRINTED	004254 DUKE ENERGY	16,892.90			
48950	07/31/2025	PRINTED	004281 EDMONTUM, INC.	9,000.00			
48951	07/31/2025	PRINTED	000614 EGELSTON MAYNARD	497.82			
48952	07/31/2025	PRINTED	005061 ENCORE TECHNOLOGIES	2,266.39			
48953	07/31/2025	PRINTED	005061 ENCORE TECHNOLOGIES	149.60			
48954	07/31/2025	PRINTED	005651 ENZWEILER BUILDING INSTIT	8,000.00			
48955	07/31/2025	PRINTED	004137 EXTERMITAL PEST CONTROL	143.00			
48956	07/31/2025	PRINTED	005710 FEDERAL RENT A FENCE INC.	778.00			
48957	07/31/2025	PRINTED	005974 GENAN INC.	65,905.00			
48958	07/31/2025	PRINTED	002302 GORDON FOOD SERVICE	559.11			
48959	07/31/2025	PRINTED	000759 GRAINGER, INC	113.53			
48960	07/31/2025	PRINTED	005173 GREXEN KITCHEN EXHAUST CL	720.00			
48961	07/31/2025	PRINTED	002176 HEATHER DRAGAN	125.98			
48962	07/31/2025	PRINTED	005487 HONEY HILL FARM	1,060.00			
48963	07/31/2025	PRINTED	005894 HUDSON FUEL OIL INC	1,488.21			
48964	07/31/2025	PRINTED	005368 INFOHANDLER.COM	998.49			
48965	07/31/2025	PRINTED	004786 JAMF SOFTWARE	3,492.00			
48966	07/31/2025	PRINTED	003483 JEFFERSON PILOT LIFE	460.12			
48967	07/31/2025	PRINTED	005713 JOHN CAMPBELL	302.09			
48968	07/31/2025	PRINTED	000950 JOHN HALL	101.00			
48969	07/31/2025	PRINTED	001008 KASA	3,421.36			
48970	07/31/2025	PRINTED	001009 KASBO	125.00			
48971	07/31/2025	PRINTED	002265 KASC	1,220.00			
48972	07/31/2025	PRINTED	005256 KY EMPLOYERS MUTUAL INSUR	37,410.39			
48973	07/31/2025	PRINTED	000995 KSBA	9,282.18			
48974	07/31/2025	PRINTED	004593 KSNA	380.00			
48975	07/31/2025	PRINTED	002964 LOWE'S	628.15			
48976	07/31/2025	PRINTED	005978 MADDY WELCH	54.00			
48977	07/31/2025	PRINTED	003958 NCS PEARSON	127.50			
48978	07/31/2025	PRINTED	001365 NKCES	10,858.50			
48979	07/31/2025	PRINTED	004840 POWERSCHOOL GROUP LLC	1,383.19			
48980	07/31/2025	PRINTED	004963 PROCARE THERAPY, INC	3,150.96			
48981	07/31/2025	PRINTED	003329 PSST LLC	6,342.00			
48982	07/31/2025	PRINTED	004470 R J FLANNERY, LLC	100.00			
48983	07/31/2025	PRINTED	005044 RAPTOR TECHNOLOGIES	7,428.00			
48984	07/31/2025	PRINTED	005885 RECREATION INSITES	38,400.00			
48985	07/31/2025	PRINTED	004646 REITER DAIRY/SPRINGFIELD	1,109.04			
48986	07/31/2025	PRINTED	002887 RENAISSANCE LEARNING	13,040.04			
48987	07/31/2025	PRINTED	004426 REPUBLIC SERVICES	2,923.96			
48988	07/31/2025	PRINTED	004517 RIDDELL/ALL AMERICAN SPOR	2,106.25			
48989	07/31/2025	PRINTED	005979 SAMANTHA MOORE	54.00			
48990	07/31/2025	PRINTED	004227 SANITATION DISTRICT 1	103.45			

DAYTON INDEPENDENT SCHOOLS



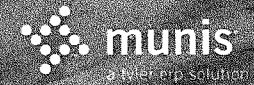
AP CHECK RECONCILIATION REGISTER

FOR CASH ACCOUNT: 10 6101

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
48991	07/31/2025	PRINTED	005973 SHAW INTEGRATED AND TURF	221,559.34			
48992	07/31/2025	PRINTED	001689 SHERWIN WILLIAMS	1,194.45			
48993	07/31/2025	PRINTED	001697 SILCO FIRE PROTECTION CO.	3,088.00			
48994	07/31/2025	PRINTED	005975 SKYGROUP INVESTMENTS LLC	1,650.00			
48995	07/31/2025	PRINTED	005474 SPEEDWAY LLC	1,216.45			
48996	07/31/2025	PRINTED	005960 SPORTSFIELD SPECIALTIES,	18,767.50			
48997	07/31/2025	PRINTED	003625 ST. ELIZABETH BUSINESS HE	63.00			
48998	07/31/2025	PRINTED	004735 STAPLES ADVANTAGE	49.38			
48999	07/31/2025	PRINTED	001759 STIGLER SUPPLY CO	640.65			
49000	07/31/2025	PRINTED	005976 TERMINIX	2,949.75			
49001	07/31/2025	PRINTED	005756 TERRACON CONSULTANTS INC.	10,205.75			
49002	07/31/2025	PRINTED	005514 THE CENTER FOR NEXT GEN L	2,536.64			
49003	07/31/2025	PRINTED	005892 THE MOTZ GROUP LLC	401,397.30			
49004	07/31/2025	PRINTED	004948 TRAFERA HOLDINGS, LLC	5,700.00			
49005	07/31/2025	PRINTED	003713 TYLER TECHNOLOGIES	1,645.59			
49006	07/31/2025	PRINTED	005118 US BANK TRUST ST. PAUL	5,994.61			
49007	07/31/2025	PRINTED	003356 US BANK EQUIPMENT FINANCE	2,766.22			
49008	07/31/2025	PRINTED	004753 VENNEFRON SIGNS & SILK SC	4,465.00			
49009	07/31/2025	PRINTED	005882 VENTRIS LEARNING	526.75			
49010	07/31/2025	PRINTED	005006 WESBANCO/TRUST DEPT	167.92			
124 CHECKS CASH ACCOUNT TOTAL				1,300,394.69	.00		

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-145,613.06	1,310,173.64	
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00	
TOTAL ASSETS			-145,613.06	1,410,173.64	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	53,599.64	.00	
10	7603	PURCHASE OBLIGATIONS	16,971.15	60,469.39	
TOTAL LIABILITIES			70,570.79	60,469.39	
FUND BALANCE					
10	6302	REVENUES CONTROL	-392,834.74	-392,834.74	
10	7602	EXPENDITURES CONTROL	484,848.16	484,848.16	
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-16,971.15	-60,469.39	
10	8770	UNASSIGNED FUND BALANCE	.00	-1,502,187.06	
TOTAL FUND BALANCE			75,042.27	-1,470,643.03	
TOTAL LIABILITIES + FUND BALANCE			145,613.06	-1,410,173.64	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	-99,297.53	112,733.82	
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00	
20	6153	ACCOUNTS RECEIVABLE	.00	394,324.20	
TOTAL ASSETS			-99,297.53	742,058.02	
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	14,332.48	.00	
20	7481	ADVANCES FROM GRANTORS	.00	-842,198.26	
20	7603	PURCHASE OBLIGATIONS	-9,503.68	5,154.01	
TOTAL LIABILITIES			4,828.80	-837,044.25	
FUND BALANCE					
20	6302	REVENUES CONTROL	-48,187.85	-48,187.85	
20	7602	EXPENDITURES CONTROL	133,152.90	133,152.90	
20	8731	RESTRICTED GRANTS	.00	-136,366.25	
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	9,503.68	-5,154.01	
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	151,866.65	
20	8770	UNASSIGNED FUND BALANCE	.00	-325.21	
TOTAL FUND BALANCE			94,468.73	94,986.23	
TOTAL LIABILITIES + FUND BALANCE			99,297.53	-742,058.02	

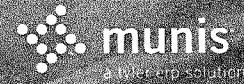
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

				NET CHANGE	ACCOUNT
FUND: 21 DIST ACTIVITY(SPEC REV ANN)				FOR PERIOD	BALANCE
ASSETS					
	21	6101	CASH IN BANK	-3,813.76	18,931.70
			TOTAL ASSETS	-3,813.76	18,931.70
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	2,000.18	.00
	21	7603	PURCHASE OBLIGATIONS	5,381.43	7,106.94
			TOTAL LIABILITIES	7,381.61	7,106.94
FUND BALANCE					
	21	7602	EXPENDITURES CONTROL	1,813.58	1,813.58
	21	8737	RESTRICTED - OTHER	.00	-21,595.21
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	-5,381.43	-7,106.94
	21	8770	UNASSIGNED FUND BALANCE	.00	849.93
			TOTAL FUND BALANCE	-3,567.85	-26,038.64
			TOTAL LIABILITIES + FUND BALANCE	3,813.76	-18,931.70

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK	-14,662.54		116,190.06
	TOTAL ASSETS		-14,662.54		116,190.06
LIABILITIES					
25	7421	ACCOUNTS PAYABLE	8,706.19		.00
25	7603	PURCHASE OBLIGATIONS	7,493.86		20,630.38
	TOTAL LIABILITIES		16,200.05		20,630.38
FUND BALANCE					
25	6302	REVENUES CONTROL	-8,896.50		-8,896.50
25	7602	EXPENDITURES CONTROL	14,852.85		14,852.85
25	8737	RESTRICTED - OTHER	.00		-141,060.42
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-7,493.86		-20,630.38
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00		17,881.19
	TOTAL FUND BALANCE		-1,537.51		-136,820.44
	TOTAL LIABILITIES + FUND BALANCE		14,662.54		-116,190.06

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	34,100.00	115,800.80
			TOTAL ASSETS	34,100.00	115,800.80
LIABILITIES					
	31	7603	PURCHASE OBLIGATIONS	.00	62,377.84
			TOTAL LIABILITIES	.00	62,377.84
FUND BALANCE					
	31	6302	REVENUES CONTROL	-35,850.00	-35,850.00
	31	7602	EXPENDITURES CONTROL	1,750.00	1,750.00
	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	-62,377.84
	31	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	62,377.84
	31	8770	UNASSIGNED FUND BALANCE	.00	-62,377.84
			TOTAL FUND BALANCE	-34,100.00	-178,178.64
			TOTAL LIABILITIES + FUND BALANCE	-34,100.00	-115,800.80

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	386,464.60	747,264.68
			TOTAL ASSETS	386,464.60	747,264.68
LIABILITIES					
	32	7421	ACCOUNTS PAYABLE	18,606.40	.00
	32	7603	PURCHASE OBLIGATIONS	6,290.00	6,290.00
			TOTAL LIABILITIES	24,896.40	6,290.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	-407,471.00	-407,471.00
	32	7602	EXPENDITURES CONTROL	2,400.00	2,400.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-355,900.08
	32	8753	ASSIGNED-PUR OBLG CURR (1-12)	-6,290.00	-6,290.00
	32	8770	UNASSIGNED FUND BALANCE	.00	13,706.40
			TOTAL FUND BALANCE	-411,361.00	-753,554.68
			TOTAL LIABILITIES + FUND BALANCE	-386,464.60	-747,264.68

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

				NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND				FOR PERIOD	BALANCE
ASSETS					
36	6101	CASH IN BANK		-831,000.44	500,469.99
		TOTAL ASSETS		-831,000.44	500,469.99
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		69,821.30	.00
36	7603	PURCHASE OBLIGATIONS		-10,811.32	69,191.00
		TOTAL LIABILITIES		59,009.98	69,191.00
FUND BALANCE					
36	7602	EXPENDITURES CONTROL		761,179.14	761,179.14
36	8735	RESTRICTED-FUTURECONST(BG-1)		.00	-1,331,470.43
36	8753	ASSIGNED-PURCH OBL - CURRENT		10,811.32	-69,191.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	80,002.32
36	8770	UNASSIGNED FUND BALANCE		.00	-10,181.02
		TOTAL FUND BALANCE		771,990.46	-569,660.99
		TOTAL LIABILITIES + FUND BALANCE		831,000.44	-500,469.99

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

				NET CHANGE	ACCOUNT
FUND: 400 DEBT SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	40	6101	CASH IN BANK	-5,994.61	-5,994.61
			TOTAL ASSETS	-5,994.61	-5,994.61
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	5,994.61	5,994.61
			TOTAL FUND BALANCE	5,994.61	5,994.61
			TOTAL LIABILITIES + FUND BALANCE	5,994.61	5,994.61

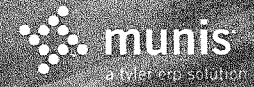
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-4,648.83	101,843.70
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			-4,648.83	271,288.83
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	237.58	.00
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			237.58	-913,267.00
FUND BALANCE				
51	6302	REVENUES CONTROL	-4,928.81	-4,928.81
51	7602	EXPENDITURES CONTROL	9,340.06	9,340.06
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			4,411.25	641,978.17
TOTAL LIABILITIES + FUND BALANCE			4,648.83	-271,288.83

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 1

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK		.00	750.72
		TOTAL ASSETS		.00	750.72
FUND BALANCE					
52	8739	RESTRICTED-NET ASSETS		.00	-750.72
		TOTAL FUND BALANCE		.00	-750.72
		TOTAL LIABILITIES + FUND BALANCE		.00	-750.72

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