

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

AUGUST 2025

BANK

CHECKING BANK BALANCE	\$ 2,544,011.48
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (184,551.55)
LESS OUTSTANDING CHECKS PR	\$ (70,564.62)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,038.76)
LESS OUTSTANDING ACH (IND TAX)	\$ (259.36)
LESS OUTSTANDING ACH (KTRS)	\$ (44,672.13)
LESS OUTSTANDING ACH (CERS)	\$ (48,096.20)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (19,188.57)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (18,744.24)
LESS OUTSTANDING ACH (VSP)	
LESS OUTSTANDING ACH (FED HEALTH)	\$ (8,738.68)
LESS OUTSTANDING ACH (KY TAX)	
TOTAL BANK	<u>\$ 2,483,157.37</u>

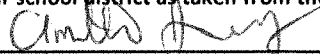
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,322,920.69
SPECIAL REVENUE FUND	\$ 283,573.61
DISTRICT ACTIVITY FUND	\$ 28,608.51
SCHOOL ACTIVITY FUND	\$ 129,713.45
CAPITAL OUTLAY FUND	\$ 87,230.80
BUILDING FUND	\$ 462,125.07
CONSTRUCTION FUND	\$ 92,891.73
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 82,685.95
DAYCARE FUND	\$ (6,592.44)
TOTAL BOOKS	<u>\$ 2,483,157.37</u>
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 3,358,406.28
VOID CKS PRIOR MO	\$ -
RECEIPTS	\$ 841,691.59
ACH (FINOVA)	\$ (247.87)
EXPENSES: ACC PAYABLE	\$ (960,831.17)
PAYROLL	\$ (755,861.46)
ENDING BALANCE	<u>\$ 2,483,157.37</u>
Balance in separate PayPal Account (fundraisers)	<u>\$ 12.97</u>

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

9/19/25

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			
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			
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			
48941	07/31/2025	PRINTED	005977 BRANDY ABPLANALP	54.00			
48946	07/31/2025	PRINTED	005971 COLLABORATIVE FOR TEACHIN	4,073.00			
48970	07/31/2025	PRINTED	001009 KASBO	125.00			
48971	07/31/2025	PRINTED	002265 KASC	1,220.00			
48974	07/31/2025	PRINTED	004593 KSNA	380.00			
48976	07/31/2025	PRINTED	005978 MADDY WELCH	54.00			
48995	07/31/2025	PRINTED	005474 SPEEDWAY LLC	1,216.45			
49002	07/31/2025	PRINTED	005514 THE CENTER FOR NEXT GEN L	2,536.64			
49018	08/15/2025	PRINTED	005668 GATEWAY COMMUNITY AND TEC	1,250.00			
49027	08/18/2025	PRINTED	001095 KY STATE TREASURER	3.00			
49030	08/19/2025	PRINTED	004300 PEARSON	127.50			
49033	08/21/2025	PRINTED	003953 ALLIED SUPPLY CO INC	114.83			
49037	08/21/2025	PRINTED	005034 BILL HAUBNER	267.09			
49051	08/21/2025	PRINTED	005990 ELIZABETH RUST	54.00			
49053	08/21/2025	PRINTED	005996 ESSDACK	10,845.04			
49059	08/21/2025	PRINTED	000694 FT. THOMAS FLORIST	1,265.85			
49067	08/21/2025	PRINTED	001095 KY STATE TREASURER	2,500.00			
49068	08/21/2025	PRINTED	006000 MADISON JONES	30.00			
49071	08/21/2025	PRINTED	005988 NANCY SMITH	54.00			
49083	08/21/2025	PRINTED	004426 REPUBLIC SERVICES	319.67			
49089	08/21/2025	PRINTED	001697 SILCO FIRE PROTECTION CO.	3,744.00			
49090	08/21/2025	PRINTED	005094 SKOOL AID LLC	1,220.00			
49107	08/21/2025	PRINTED	004932 KHSCA	840.00			
49108	08/21/2025	PRINTED	004647 KONA ICE	1,590.75			
49109	08/21/2025	PRINTED	005969 MEDCO SUPPLY COMPANY	227.24			
49110	08/21/2025	PRINTED	005232 NORTHERN KY UNIVERSITY	500.00			
49111	08/21/2025	PRINTED	001305 N.KY.DISTRICT HEALTH DEPT	125.00			
49112	08/22/2025	PRINTED	006004 LEAH BECK	45.00			

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
49116	08/26/2025	PRINTED	005759 BAIONI CONSTRUCTION LLC	12,070.00			
49117	08/27/2025	PRINTED	005196 451 BOOKS	231.00			
49118	08/27/2025	PRINTED	004658 BSN SPORTS	2,769.87			
49119	08/27/2025	PRINTED	005277 CRAYONS TO COMPUTERS	375.00			
49120	08/27/2025	PRINTED	003852 HANSMAN'S CORNER MARKET	84.95			
49121	08/27/2025	PRINTED	006002 HILLARY QUIROZ	1,000.00			
49122	08/27/2025	PRINTED	006003 UNIVERSITY OF CUMBERLANDS	750.00			
49123	08/28/2025	PRINTED	005337 ADRENALINE FUNDRAISING	1,510.00			
49124	08/28/2025	PRINTED	005366 BRETSSEN WILEY	120.00			
49125	08/28/2025	PRINTED	005286 CAPITAL ONE	71.92			
49126	08/28/2025	PRINTED	006007 COCA-COLA CONSOLIDATED	522.21			
49127	08/28/2025	PRINTED	003351 RYLE HIGH SCHOOL	255.00			
49128	08/28/2025	PRINTED	006005 STEVEN BOLES	500.00			
49129	08/29/2025	PRINTED	006008 BOURBON HOUSE PIZZA	141.00			
49130	08/29/2025	PRINTED	005690 MELISSA SAMS	700.00			
7182029	08/06/2025	PRINTED	005766 SCHOOL HOUSE SYMPHONY	285.00			
7182033	08/04/2025	PRINTED	001167 LUDLOW INDEPENDENT SCHOOL	975.00			
69 CHECKS CASH ACCOUNT TOTAL				221,551.81	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 08/31/2025

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 08/31/2025

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
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
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
1949	RUST, ELIZABETH	08/15/2025	102597	1,353.69
3928	AMERICAN FIDELITY	08/15/2025	102606	800.00
4937	DAYTON DAYCARE	08/15/2025	102607	1,941.73
5767	BRIGHTHOUSE FINANCIAL	08/15/2025	102609	190.00
1668	HUNDEMER, PAUL L	08/29/2025	102612	1,342.66
1967	BUNDY, JOSHUA L	08/29/2025	102614	286.38
1952	FLANNERY, DEVLIN J	08/29/2025	102615	290.35
94	FUCHS, KAREN M	08/29/2025	102616	1,370.04
1933	NOONCHESTER, RONNIE	08/29/2025	102617	943.50
1968	POLLY, RYAN	08/29/2025	102618	266.40
1831	SPRINGER, JONATHON T	08/29/2025	102619	182.18
1831	SPRINGER, JONATHON T	08/29/2025	102620	990.10
1969	STURGILL, DIANA	08/29/2025	102621	776.98
1963	TYJEWSKI, SANDRA	08/29/2025	102622	272.13
1961	SMITH, NANCY	08/29/2025	102623	691.32
1964	BOYLE, THOMAS W JR	08/29/2025	102624	464.10
1951	DEBRULER, RAELEE D	08/29/2025	102625	749.73
385	COLONIAL INS	08/29/2025	102626	28.88
1836	THE CITY OF DAYTON KY	08/29/2025	102628	16,645.94
2121	CAMPBELL COUNTY FISCAL COURT	08/29/2025	102629	6,897.13
2845	DELTA DENTAL	08/29/2025	102630	2,460.24
3483	JEFFERSON PILOT LIFE	08/29/2025	102631	140.74
3743	AMERICAN FIDELITY ASSURANCE CO.	08/29/2025	102632	14,809.60
3790	GRANGE INSURANCE	08/29/2025	102633	125.04
3928	AMERICAN FIDELITY	08/29/2025	102635	800.00
3961	CINCINNATI LIFE INSURANCE COMPANY	08/29/2025	102636	221.32
4937	DAYTON DAYCARE	08/29/2025	102637	1,941.73
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	08/29/2025	102638	105.00
5767	BRIGHTHOUSE FINANCIAL	08/29/2025	102639	190.00
1836	THE CITY OF DAYTON KY	08/29/2025	102640	1.27
2121	CAMPBELL COUNTY FISCAL COURT	08/29/2025	102641	.54
1901	ADAMS, MICHAEL	08/29/2025	102642	48.82
TOTAL CHECKS			39	70,564.62

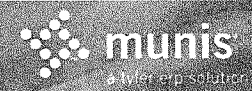
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-92,494.73	1,222,920.69	
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00	
TOTAL ASSETS			-92,494.73	1,322,920.69	
LIABILITIES					
10	7603	PURCHASE OBLIGATIONS	5,172.84	65,642.23	
TOTAL LIABILITIES			5,172.84	65,642.23	
FUND BALANCE					
10	6302	REVENUES CONTROL	-584,749.68	-563,367.63	
10	7602	EXPENDITURES CONTROL	677,244.41	1,163,099.79	
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-5,172.84	-65,642.23	
10	8770	UNASSIGNED FUND BALANCE	.00	-1,922,652.85	
TOTAL FUND BALANCE			87,321.89	-1,388,562.92	
TOTAL LIABILITIES + FUND BALANCE			92,494.73	-1,322,920.69	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-49,972.12	48,573.61
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		-49,972.12	283,573.61
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	32,386.85	39,663.73
		TOTAL LIABILITIES		32,386.85	39,663.73
FUND BALANCE					
	20	6302	REVENUES CONTROL	-130,243.04	-612,116.86
	20	7602	EXPENDITURES CONTROL	180,215.16	313,368.06
	20	8731	RESTRICTED GRANTS	.00	-122,033.77
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-32,386.85	-39,663.73
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	151,866.65
	20	8770	UNASSIGNED FUND BALANCE	.00	-14,657.69
		TOTAL FUND BALANCE		17,585.27	-323,237.34
		TOTAL LIABILITIES + FUND BALANCE		49,972.12	-283,573.61

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	9,676.81	28,608.51
		TOTAL ASSETS	9,676.81	28,608.51
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	.00	7,106.94
		TOTAL LIABILITIES	.00	7,106.94
FUND BALANCE				
21	6302	REVENUES CONTROL	-10,000.00	-10,000.00
21	7602	EXPENDITURES CONTROL	323.19	2,136.77
21	8737	RESTRICTED - OTHER	.00	-21,595.21
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-7,106.94
21	8770	UNASSIGNED FUND BALANCE	.00	849.93
		TOTAL FUND BALANCE	-9,676.81	-35,715.45
		TOTAL LIABILITIES + FUND BALANCE	-9,676.81	-28,608.51

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

			NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS			FOR PERIOD	BALANCE
ASSETS				
25	6101	CASH IN BANK	-664.70	129,713.45
		TOTAL ASSETS	-664.70	129,713.45
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	78.50	78.50
25	7603	PURCHASE OBLIGATIONS	4,622.50	25,252.88
		TOTAL LIABILITIES	4,701.00	25,331.38
FUND BALANCE				
25	6302	REVENUES CONTROL	-32,600.09	-186,634.50
25	7602	EXPENDITURES CONTROL	33,186.29	48,039.14
25	8737	RESTRICTED - OTHER	.00	19,422.81
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-4,622.50	-25,252.88
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	-11,652.22
		TOTAL FUND BALANCE	-4,036.30	-155,044.83
		TOTAL LIABILITIES + FUND BALANCE	664.70	-129,713.45

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	BALANCE
ASSETS					
	31	6101	CASH IN BANK	-28,570.00	87,230.80
			TOTAL ASSETS	-28,570.00	87,230.80
LIABILITIES					
	31	7603	PURCHASE OBLIGATIONS	-28,570.00	33,807.84
			TOTAL LIABILITIES	-28,570.00	33,807.84
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-35,850.00
	31	7602	EXPENDITURES CONTROL	28,570.00	30,320.00
	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)	28,570.00	-33,807.84
	31	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	62,377.84
	31	8770	UNASSIGNED FUND BALANCE	.00	-62,377.84
			TOTAL FUND BALANCE	57,140.00	-121,038.64
			TOTAL LIABILITIES + FUND BALANCE	28,570.00	-87,230.80

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-285,139.61	462,125.07
			TOTAL ASSETS	-285,139.61	462,125.07
LIABILITIES					
	32	7603	PURCHASE OBLIGATIONS	.00	6,290.00
			TOTAL LIABILITIES	.00	6,290.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-407,471.00
	32	7602	EXPENDITURES CONTROL	285,139.61	287,539.61
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-355,900.08
	32	8753	ASSIGNED-PUR OBLG CURR (1-12)	.00	-6,290.00
	32	8770	UNASSIGNED FUND BALANCE	.00	13,706.40
			TOTAL FUND BALANCE	285,139.61	-468,415.07
			TOTAL LIABILITIES + FUND BALANCE	285,139.61	-462,125.07

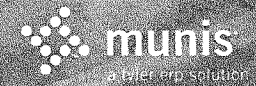
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

				NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND				FOR PERIOD	BALANCE
ASSETS					
	36	6101	CASH IN BANK	-407,578.26	92,891.73
			TOTAL ASSETS	-407,578.26	92,891.73
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	7,654.36	76,845.36
			TOTAL LIABILITIES	7,654.36	76,845.36
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	407,578.26	1,168,757.40
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,331,470.43
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-7,654.36	-76,845.36
	36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,002.32
	36	8770	UNASSIGNED FUND BALANCE	.00	-10,181.02
			TOTAL FUND BALANCE	399,923.90	-169,737.09
			TOTAL LIABILITIES + FUND BALANCE	407,578.26	92,891.73

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
40	6101	CASH IN BANK		5,994.61	.00
		TOTAL ASSETS		5,994.61	.00
FUND BALANCE					
40	6302	REVENUES CONTROL		-269,819.61	-269,819.61
40	7602	EXPENDITURES CONTROL		263,825.00	269,819.61
		TOTAL FUND BALANCE		-5,994.61	.00
		TOTAL LIABILITIES + FUND BALANCE		-5,994.61	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

				NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
	51	6101	CASH IN BANK	-19,157.75	82,685.95
	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		-19,157.75	252,131.08
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	-7,163.27	-12,092.08
	51	7602	EXPENDITURES CONTROL	26,321.02	35,661.08
	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		19,157.75	661,135.92
		TOTAL LIABILITIES + FUND BALANCE		19,157.75	-252,131.08

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 2

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
52	6101	CASH IN BANK		-7,343.16	-6,592.44
	TOTAL ASSETS			-7,343.16	-6,592.44
FUND BALANCE					
52	6302	REVENUES CONTROL		-3,504.77	-3,504.77
52	7602	EXPENDITURES CONTROL		10,847.93	10,847.93
52	8739	RESTRICTED-NET ASSETS		.00	-750.72
	TOTAL FUND BALANCE			7,343.16	6,592.44
TOTAL LIABILITIES + FUND BALANCE				7,343.16	6,592.44

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