

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

SEPTEMBER 2025

BANK

CHECKING BANK BALANCE	\$ 2,044,017.07
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (189,229.14)
LESS OUTSTANDING CHECKS PR	\$ (88,800.69)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,050.84)
LESS OUTSTANDING ACH (IND TAX)	\$ (259.36)
LESS OUTSTANDING ACH (KTRS)	\$ (45,959.82)
LESS OUTSTANDING ACH (CERS)	\$ (36,648.45)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (16,388.39)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (19,060.72)
LESS OUTSTANDING ACH (VSP)	
LESS OUTSTANDING ACH (FED HEALTH)	\$ (8,738.68)
LESS OUTSTANDING ACH (KY TAX)	\$ (9,276.50)
TOTAL BANK	<u>\$ 1,963,604.48</u>

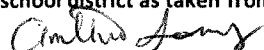
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,161,401.44
SPECIAL REVENUE FUND	\$ 115,811.08
DISTRICT ACTIVITY FUND	\$ 27,920.70
SCHOOL ACTIVITY FUND	\$ 142,999.01
CAPITAL OUTLAY FUND	\$ 87,230.80
BUILDING FUND	\$ 462,125.07
CONSTRUCTION FUND	\$ (110,574.36)
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 84,676.39
DAYCARE FUND	\$ (7,985.65)
TOTAL BOOKS	<u>\$ 1,963,604.48</u>
DIFFERENCE IN BANK AND BOOKS	\$ 0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 2,463,655.70
VOID CKS PRIOR MO	\$ -
RECEIPTS	\$ 604,702.71
ACH (FINOVA/WORLDPAY/ARBITER/WEX)	\$ (5,720.18)
EXPENSES: ACC PAYABLE	\$ (365,772.57)
PAYROLL	\$ (733,261.18)
ENDING BALANCE	<u>\$ 1,963,604.48</u>
Balance in separate PayPal Account (fundraisers)	\$ 13.01

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

10/17/25

Date

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2024 TO: 09/30/2025**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 09/30/2025

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
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
1831	SPRINGER, JONATHON T	08/29/2025	102619	182.18
1092	KY STATE TREAS (DEF COMP)	08/29/2025	102627	780.00
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
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
1215	HORAN, SHEILA	09/15/2025	102643	186.35
4937	DAYTON DAYCARE	09/15/2025	102652	1,941.73
1136	WINDELER, ANGELA	09/30/2025	102656	94.45
1914	BENNETT, WILMER L III	09/30/2025	102657	96.30
94	FUCHS, KAREN M	09/30/2025	102658	1,935.52
1831	SPRINGER, JONATHON T	09/30/2025	102659	270.54
1961	SMITH, NANCY	09/30/2025	102660	809.21
1964	BOYLE, THOMAS W JR	09/30/2025	102661	188.12
385	COLONIAL INS	09/30/2025	102662	28.88
1092	KY STATE TREAS (DEF COMP)	09/30/2025	102663	795.00
1836	THE CITY OF DAYTON KY	09/30/2025	102664	16,364.45
2121	CAMPBELL COUNTY FISCAL COURT	09/30/2025	102665	6,740.59
2845	DELTA DENTAL	09/30/2025	102666	2,685.24
3483	JEFFERSON PILOT LIFE	09/30/2025	102667	140.74
3743	AMERICAN FIDELITY ASSURANCE CO.	09/30/2025	102668	14,809.60
3790	GRANGE INSURANCE	09/30/2025	102669	125.04
3804	VSP VISION	09/30/2025	102670	537.92
3928	AMERICAN FIDELITY	09/30/2025	102671	800.00
3961	CINCINNATI LIFE INSURANCE COMPANY	09/30/2025	102672	221.32
4937	DAYTON DAYCARE	09/30/2025	102673	1,941.73
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	09/30/2025	102674	105.00
5767	BRIGHTHOUSE FINANCIAL	09/30/2025	102675	190.00
TOTAL CHECKS			36	88,800.69

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. ROGGE	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			
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			
48974	07/31/2025	PRINTED	004593 KSNA	380.00			
48976	07/31/2025	PRINTED	005978 MADDY WELCH	54.00			
49108	08/21/2025	PRINTED	004647 KONA ICE	1,590.75			
49140	09/05/2025	PRINTED	004647 KONA ICE	1,590.75			
49153	09/09/2025	PRINTED	005042 BUSINESS U LLC	2,895.00			
49159	09/09/2025	PRINTED	006019 DEANDRE OWENSBY	54.00			
49173	09/09/2025	PRINTED	005922 JOHN MUELLER	60.00			
49185	09/09/2025	PRINTED	003116 NO KY CHAMBER OF COMMERCE	548.00			
49222	09/12/2025	PRINTED	005369 NORTHERN KY HS GIRLS BASK	100.00			
49231	09/18/2025	PRINTED	001095 KY STATE TREASURER	24.00			
49232	09/18/2025	PRINTED	001095 KY STATE TREASURER	25.00			
49237	09/25/2025	PRINTED	005196 451 BOOKS	105.00			
49238	09/25/2025	PRINTED	005846 BALLOON WORKS, INC./SPIRI	525.00			
49239	09/25/2025	PRINTED	004658 BSN SPORTS	1,724.25			
49240	09/25/2025	PRINTED	006022 CALVARY CHRISTIAN SCHOOLS	123.75			
49241	09/25/2025	PRINTED	006023 COMMUNITY CHRISTIAN ACAD	155.00			
49243	09/25/2025	PRINTED	005520 NKAC	860.00			
49244	09/25/2025	PRINTED	005938 UNIVERSAL CHEERLEADERS AS	1,311.00			
49245	09/26/2025	PRINTED	002231 BENTON FARMS	505.00			
7182029	08/06/2025	PRINTED	005766 SCHOOL HOUSE SYMPHONY	285.00			

43 CHECKS CASH ACCOUNT TOTAL

19,074.10 .00

417650 159,710
49053 10,895.04
189,229.14

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3



FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK		-148,314.86	1,061,401.44
10	6101I	CERT OF DEP-CASH EQUIV		.00	100,000.00
	TOTAL ASSETS			-148,314.86	1,161,401.44
LIABILITIES					
10	7603	PURCHASE OBLIGATIONS		-216.42	65,425.81
	TOTAL LIABILITIES			-216.42	65,425.81
FUND BALANCE					
10	6302	REVENUES CONTROL		-471,805.05	-1,033,972.68
10	7602	EXPENDITURES CONTROL		620,119.91	1,795,224.09
10	8753	ASSIGNED-PUR OBLG CURR (1-12)		216.42	-65,425.81
10	8770	UNASSIGNED FUND BALANCE		.00	-1,922,652.85
	TOTAL FUND BALANCE			148,531.28	-1,226,827.25
	TOTAL LIABILITIES + FUND BALANCE			148,314.86	-1,161,401.44

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3



FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		-167,762.53	-119,188.92
20	6101I	CASH EQUIVALENTS-CERTOF DEP		.00	235,000.00
		TOTAL ASSETS		-167,762.53	115,811.08
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS		28,807.52	68,471.25
		TOTAL LIABILITIES		28,807.52	68,471.25
FUND BALANCE					
20	6302	REVENUES CONTROL		-20,503.98	-632,620.84
20	7602	EXPENDITURES CONTROL		188,266.51	501,634.57
20	8731	RESTRICTED GRANTS		.00	-122,033.77
20	8753	ASSIGNED-PUR OBLG CURR (1-12)		-28,807.52	-68,471.25
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	151,866.65
20	8770	UNASSIGNED FUND BALANCE		.00	-14,657.69
		TOTAL FUND BALANCE		138,955.01	184,282.33
TOTAL LIABILITIES + FUND BALANCE					
				167,762.53	115,811.08

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	21	6101 CASH IN BANK	-687.81	27,920.70
		TOTAL ASSETS	-687.81	27,920.70
LIABILITIES	21	7603 PURCHASE OBLIGATIONS	.00	7,106.94
		TOTAL LIABILITIES	.00	7,106.94
FUND BALANCE	21	6302 REVENUES CONTROL	.00	-10,000.00
	21	7602 EXPENDITURES CONTROL	687.81	2,824.58
	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	687.81	-35,027.64
		TOTAL LIABILITIES + FUND BALANCE	687.81	-27,920.70



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 25 SCHOOL ACTIVITY FDS		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
	25 6101 CASH IN BANK	25,285.56	142,999.01
	TOTAL ASSETS	25,285.56	142,999.01
LIABILITIES			
	25 7421 ACCOUNTS PAYABLE	206.50	285.00
	25 7603 PURCHASE OBLIGATIONS	7,879.33	33,132.21
	TOTAL LIABILITIES	8,085.83	33,417.21
FUND BALANCE			
	25 6302 REVENUES CONTROL	-52,465.37	-239,099.87
	25 7602 EXPENDITURES CONTROL	26,973.31	87,012.45
	25 8737 RESTRICTED - OTHER	.00	19,422.81
	25 8753 ASSIGNED-PUR OBLG CURR (1-12)	-7,879.33	-33,132.21
	25 8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
	25 8770 UNASSIGNED FUND BALANCE	.00	-11,632.22
	TOTAL FUND BALANCE	-33,371.39	176,416.22
	TOTAL LIABILITIES + FUND BALANCE	-25,285.56	142,999.01



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	87,230.80
		TOTAL ASSETS	.00	87,230.80
LIABILITIES				
31	7603	PURCHASE OBLIGATIONS	.00	33,807.84
		TOTAL LIABILITIES	.00	33,807.84
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-35,850.00
31	7602	EXPENDITURES CONTROL	.00	30,320.00
31	8734	RESTRICTED-SFCECSCROW-PRIORO	.00	-45,782.96
31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-35,917.84
31	8753	ASSIGNED-PUR OBLG CURR (1-12)	.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	.00	-121,038.64
		TOTAL LIABILITIES + FUND BALANCE	.00	-87,230.80

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	462,125.07
	TOTAL ASSETS		.00	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	.00	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		.00	-468,415.07
TOTAL LIABILITIES + FUND BALANCE			.00	-462,125.07



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3



FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-203,466.09	-110,574.36
	TOTAL ASSETS		-203,466.09	-110,574.36
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	-7,654.36	69,191.00
	TOTAL LIABILITIES		-7,654.36	69,191.00
FUND BALANCE				
36	7602	EXPENDITURES CONTROL	203,466.09	1,372,223.49
36	8735	RESTRICTED-FUTURECONST (BG-1)	.00	-1,331,470.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	7,654.36	-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		211,120.45	41,383.36
	TOTAL LIABILITIES + FUND BALANCE		203,466.09	-110,574.36

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 400 DEBT SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE	40		
	6302		
	7602	.00	-269,819.61
		.00	269,819.61
	TOTAL FUND BALANCE	.00	.00
	TOTAL LIABILITIES + FUND BALANCE	.00	.00



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3

FUND: 51 FOOD SERVICE FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
51	6101 CASH IN BANK	2,001.08	84,676.39
51	6171 INVENTORIES FOR CONSUMPTION	.00	916.13
51	6400 DEFERRED OUTFL -OPEB LIAB	.00	44,472.00
51	6400P DEFER OUTFLOW-PENSION LIAB	.00	124,057.00
	TOTAL ASSETS	2,001.08	254,121.52
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	-49,758.78	-61,850.86
51	7602 EXPENDITURES CONTROL	47,757.70	83,429.42
51	87370 RESTRICTED-OTHER OPEB LIAB	.00	162,899.00
51	8737P RESTRICTED OTHER-PENSION LIAB	.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	-2,001.08	659,145.48
	TOTAL LIABILITIES + FUND BALANCE	-2,001.08	-254,121.52



DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 3



FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS	52	6101 CASH IN BANK	-1,393.21	-7,985.65
		TOTAL ASSETS	-1,393.21	-7,985.65
FUND BALANCE	52	6302 REVENUES CONTROL	-9,519.46	-13,024.23
	52	7602 EXPENDITURES CONTROL	10,912.67	21,760.60
	52	8739 RESTRICTED-NET ASSETS	.00	-750.72
		TOTAL FUND BALANCE	1,393.21	7,985.65
		TOTAL LIABILITIES + FUND BALANCE	1,393.21	7,985.65

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