

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
OCTOBER 2025**

BANK

CHECKING BANK BALANCE	\$ 3,216,796.29
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
BANK ERROR (AUG IND TAX POSTED TWICE)	
LESS OUTSTANDING CHECKS AP	\$ (118,021.68)
LESS OUTSTANDING CHECKS PR	\$ (35,211.97)
LESS OUTSTANDING CHECKS (ACH 941)	
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,103.76)
LESS OUTSTANDING ACH (IND TAX)	\$ (259.36)
LESS OUTSTANDING ACH (KTRS)	\$ (45,187.99)
LESS OUTSTANDING ACH (CERS)	\$ (37,002.03)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (21,866.59)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (19,895.18)
LESS OUTSTANDING ACH (VSP)	\$ (1,689.12)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (9,106.68)
LESS OUTSTANDING ACH (KY TAX)	\$ (9,123.26)
TOTAL BANK	<u>\$ 3,253,328.67</u>

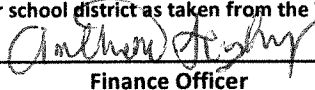
CASH PER BOOKS (MUNIS)

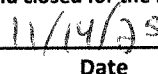
GENERAL FUND	\$ 908,325.28
SPECIAL REVENUE FUND	\$ 109,974.76
DISTRICT ACTIVITY FUND	\$ 27,830.00
SCHOOL ACTIVITY FUND	\$ 160,697.74
CAPITAL OUTLAY FUND	\$ 52,622.96
BUILDING FUND	\$ 436,035.07
CONSTRUCTION FUND	\$ 1,484,450.19
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 79,420.66
DAYCARE FUND	\$ (6,027.99)
TOTAL BOOKS	<u>\$ 3,253,328.67</u>
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

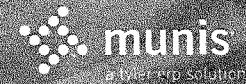
BEGINNING BALANCE	\$ 1,963,258.44
VOID CKS PRIOR MO	\$ -
RECEIPTS	\$ 4,481,332.93
ACH (FINOVA/WORLDPAY/ARBITER/WEX/wire fees)	\$ (6,095.75)
EXPENSES: ACC PAYABLE	\$ (2,435,324.70)
PAYROLL	\$ (749,842.25)
ENDING BALANCE	<u>\$ 3,253,328.67</u>
Balance in separate PayPal Account (fundraisers)	\$ 13.01

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


Date

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 4

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-253,080.30	808,325.28
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
		TOTAL ASSETS		-253,080.30	908,325.28
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-17,094.19	48,331.62
		TOTAL LIABILITIES		-17,094.19	48,331.62
FUND BALANCE					
	10	6302	REVENUES CONTROL	-451,355.64	-1,485,328.32
	10	7602	EXPENDITURES CONTROL	704,435.94	2,499,655.89
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	17,094.19	-48,331.62
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,922,652.85
		TOTAL FUND BALANCE		270,174.49	-956,656.90
		TOTAL LIABILITIES + FUND BALANCE		253,080.30	-908,325.28

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 4

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-5,836.32	-125,025.24
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		-5,836.32	109,974.76
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-30,707.25	37,764.00
		TOTAL LIABILITIES		-30,707.25	37,764.00
FUND BALANCE					
	20	6302	REVENUES CONTROL	-173,051.78	-805,672.62
	20	7602	EXPENDITURES CONTROL	178,888.10	680,522.67
	20	8731	RESTRICTED GRANTS	.00	-122,033.77
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	30,707.25	-37,764.00
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	151,866.65
	20	8770	UNASSIGNED FUND BALANCE	.00	-14,657.69
		TOTAL FUND BALANCE		36,543.57	-147,738.76
		TOTAL LIABILITIES + FUND BALANCE		5,836.32	-109,974.76

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 4

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-90.70	27,830.00
			TOTAL ASSETS	-90.70	27,830.00
LIABILITIES					
	21	7603	PURCHASE OBLIGATIONS	-92.22	7,014.72
			TOTAL LIABILITIES	-92.22	7,014.72
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-10,000.00
	21	7602	EXPENDITURES CONTROL	90.70	2,915.28
	21	8737	RESTRICTED - OTHER	.00	-21,595.21
	21	8753	ASSIGNED-PUR OBLG CURR (1-12)	92.22	-7,014.72
	21	8770	UNASSIGNED FUND BALANCE	.00	849.93
			TOTAL FUND BALANCE	182.92	-34,844.72
			TOTAL LIABILITIES + FUND BALANCE	90.70	-27,830.00

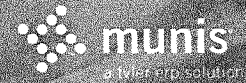
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 4

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		17,737.73	160,697.74
	TOTAL ASSETS			17,737.73	160,697.74
LIABILITIES					
25	7421	ACCOUNTS PAYABLE		.00	285.00
25	7603	PURCHASE OBLIGATIONS		-1,407.55	31,574.66
	TOTAL LIABILITIES			-1,407.55	31,859.66
FUND BALANCE					
25	6302	REVENUES CONTROL		-56,422.21	-295,483.08
25	7602	EXPENDITURES CONTROL		38,684.48	125,696.93
25	8737	RESTRICTED - OTHER		.00	19,422.81
25	8753	ASSIGNED-PUR OBLG CURR (1-12)		1,407.55	-31,574.66
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE		.00	-11,652.22
	TOTAL FUND BALANCE			-16,330.18	-192,557.40
	TOTAL LIABILITIES + FUND BALANCE			-17,737.73	-160,697.74

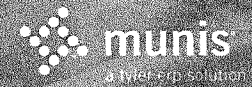
DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 4

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
31	6101	CASH IN BANK		-34,607.84	52,622.96
		TOTAL ASSETS		-34,607.84	52,622.96
LIABILITIES					
31	7603	PURCHASE OBLIGATIONS		-27,020.07	6,787.77
		TOTAL LIABILITIES		-27,020.07	6,787.77
FUND BALANCE					
31	6302	REVENUES CONTROL		.00	-35,850.00
31	7602	EXPENDITURES CONTROL		34,607.84	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)		27,020.07	-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		61,627.91	-59,410.73
		TOTAL LIABILITIES + FUND BALANCE		34,607.84	-52,622.96

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 4

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	-26,090.00	436,035.07
			TOTAL ASSETS	-26,090.00	436,035.07
LIABILITIES					
	32	7603	PURCHASE OBLIGATIONS	-6,290.00	.00
			TOTAL LIABILITIES	-6,290.00	.00
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-407,471.00
	32	7602	EXPENDITURES CONTROL	26,090.00	313,629.61
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-355,900.08
	32	8753	ASSIGNED-PUR OBLG CURR (1-12)	6,290.00	.00
	32	8770	UNASSIGNED FUND BALANCE	.00	13,706.40
			TOTAL FUND BALANCE	32,380.00	-436,035.07
			TOTAL LIABILITIES + FUND BALANCE	26,090.00	-436,035.07

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 4

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		1,595,024.55	1,484,450.19
	TOTAL ASSETS			1,595,024.55	1,484,450.19
LIABILITIES					
36	7603	PURCHASE OBLIGATIONS		-7,691.00	61,500.00
	TOTAL LIABILITIES			-7,691.00	61,500.00
FUND BALANCE					
36	6302	REVENUES CONTROL		-3,530,616.82	-3,530,616.82
36	7602	EXPENDITURES CONTROL		1,935,592.27	3,307,815.76
36	8735	RESTRICTED-FUTURECONST(BG-1)		.00	-1,331,470.43
36	8753	ASSIGNED-PURCH OBL - CURRENT		7,691.00	-61,500.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	80,002.32
36	8770	UNASSIGNED FUND BALANCE		.00	-10,181.02
	TOTAL FUND BALANCE			-1,587,333.55	-1,545,950.19
	TOTAL LIABILITIES + FUND BALANCE			-1,595,024.55	-1,484,450.19

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 4

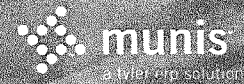
FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-269,819.61
40	7602	EXPENDITURES CONTROL	.00	269,819.61
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 4

				NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
51	6101	CASH IN BANK		-5,255.73	79,420.66
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				-5,255.73	248,865.79
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		-85,304.47	-147,155.33
51	7602	EXPENDITURES CONTROL		90,560.20	173,989.62
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				5,255.73	664,401.21
TOTAL LIABILITIES + FUND BALANCE				5,255.73	-248,865.79

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 4

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	2,317.66	-6,027.99
			TOTAL ASSETS	2,317.66	-6,027.99
FUND BALANCE					
	52	6302	REVENUES CONTROL	-13,215.19	-25,879.42
	52	7602	EXPENDITURES CONTROL	10,897.53	32,658.13
	52	8739	RESTRICTED-NET ASSETS	.00	-750.72
			TOTAL FUND BALANCE	-2,317.66	6,027.99
			TOTAL LIABILITIES + FUND BALANCE	-2,317.66	6,027.99

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

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			
48974	07/31/2025	PRINTED	004593 KSNA	380.00			
49108	08/21/2025	PRINTED	004647 KONA ICE	1,590.75			
49140	09/05/2025	PRINTED	004647 KONA ICE	1,590.75			
49159	09/09/2025	PRINTED	006019 DEANDRE OWENSBY	54.00			
49270	10/09/2025	PRINTED	005511 NORTHERN KENTUCKY CROSS C	50.00			
49272	10/09/2025	PRINTED	005326 ST. HENRY HIGH SCHOOL	228.00			
49285	10/09/2025	PRINTED	006029 BLUEGRASS RISK MANAGEMENT	500.00			
49296	10/09/2025	PRINTED	005861 CONTROLS & SHEET METAL IN	20.25			
49319	10/09/2025	PRINTED	005096 KOI AUTO PARTS	196.23			
49320	10/09/2025	PRINTED	002641 KROGER-CINCINNATI CUSTOME	2,322.51			
49337	10/09/2025	PRINTED	002825 RICHARD WOLF	167.52			
49338	10/09/2025	PRINTED	006026 SANDRA TYJEWSKI	29.66			
49366	10/15/2025	PRINTED	001966 TRANSFER STATION SPORTS A	1,329.90			
49368	10/16/2025	PRINTED	005264 QUIZZZZ INC.	5,259.38			
49371	10/16/2025	PRINTED	005798 STEPHANIE PONDER	113.02			
49376	10/17/2025	PRINTED	000756 GRADUATE SERVICE INC.	629.85			
49377	10/17/2025	PRINTED	004172 NKCCA	385.00			
49381	10/23/2025	PRINTED	005910 AMERICA GONZALEZ	163.27			
49387	10/23/2025	PRINTED	006008 BOURBON HOUSE PIZZA	552.00			
49389	10/23/2025	PRINTED	005738 CONCORD THEATRICALS	4,232.54			
49390	10/23/2025	PRINTED	004866 HOMETOWN HEROES	228.00			
49392	10/23/2025	PRINTED	005361 NORTHERN KY GIRLS VOLLEYB	125.00			
49398	10/28/2025	PRINTED	003478 ERLANGER-ELSMERE SCHOOLS	7,172.18			
49399	10/28/2025	PRINTED	004749 ESGI	777.00			
49403	10/28/2025	PRINTED	005078 HERSHEY'S CREAMERY CO	943.20			
49404	10/28/2025	PRINTED	001008 KASA	706.89			
49405	10/28/2025	PRINTED	005686 MUSIC THEATRE INTERNATION	1,263.00			
49406	10/28/2025	PRINTED	005044 RAPTOR TECHNOLOGIES	2,885.50			
49407	10/28/2025	PRINTED	004646 REITER DAIRY/SPRINGFIELD	4,207.16			
49408	10/28/2025	PRINTED	006040 SECURITY 101 HOLDINGS LLC	7,147.15			

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
49411	10/28/2025	PRINTED	005514 THE CENTER FOR NEXT GEN L	3,000.00			
49412	10/28/2025	PRINTED	002729 TOM SEXTON & ASSOCIATES,	3,000.00			
49413	10/28/2025	PRINTED	006039 WELEAD CS INC	3,150.00			
49416	10/28/2025	PRINTED	005518 YOUSCIENCE	2,450.00			
49417	10/30/2025	PRINTED	005846 BALLOON WORKS, INC./SPIRI	350.00			
49418	10/30/2025	PRINTED	006008 BOURBON HOUSE PIZZA	480.00			
49420	10/30/2025	PRINTED	006009 COCA-COLA CONSOLIDATED	454.87			
49421	10/30/2025	PRINTED	006012 GOLD MEDAL	298.70			
49422	10/30/2025	PRINTED	002471 KAREN FUCHS	179.42			
49423	10/30/2025	PRINTED	005528 MICHAEL A. KEENE	120.00			
49424	10/30/2025	PRINTED	003845 MINUTEMAN PRESS SOUTHGATE	1,018.80			
49425	10/30/2025	PRINTED	001497 PRESENTATION SOLUTIONS, I	555.16			
49426	10/30/2025	PRINTED	005338 DAVID HALFHILL	120.00			
49427	10/31/2025	PRINTED	000614 EGELSTON MAYNARD	287.90			
49428	10/31/2025	PRINTED	003852 HANSMAN'S CORNER MARKET	137.30			
49429	10/31/2025	PRINTED	005690 MELISSA SAMS	315.00			
49430	10/31/2025	PRINTED	005677 ADVANCED MECHANICAL OF NO	1,131.30			
49431	10/31/2025	PRINTED	005784 ATS INTEGRATED SOLUTIONS	3,971.00			
49432	10/31/2025	PRINTED	004418 AVANT COMMUNICATION & TEC	34,607.84			
49433	10/31/2025	PRINTED	005970 DAKTRONICS INC.	7,691.00			
49434	10/31/2025	PRINTED	005795 YONDR INC.	3,075.00			
7182029	08/06/2025	PRINTED	005766 SCHOOL HOUSE SYMPHONY	285.00			
74 CHECKS CASH ACCOUNT TOTAL				118,021.68	.00		

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

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
1831	SPRINGER, JONATHON T	08/29/2025	102619	182.18
1092	KY STATE TREAS (DEF COMP)	08/29/2025	102627	780.00
1901	ADAMS, MICHAEL	08/29/2025	102642	48.82
1964	BOYLE, THOMAS W JR	09/30/2025	102661	188.12
1668	HUNDEMER, PAUL L	10/30/2025	102689	1,342.64
1136	WINDELER, ANGELA	10/30/2025	102690	186.36
1914	BENNETT, WILMER L III	10/30/2025	102691	96.30
1933	NOONCHESTER, RONNIE	10/30/2025	102694	943.52
1974	OWENSBY, DEANDRE D	10/30/2025	102695	532.80
385	COLONIAL INS	10/30/2025	102699	28.88
1019	KEA	10/30/2025	102700	128.24
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
2845	DELTA DENTAL	10/30/2025	102704	2,719.30
3483	JEFFERSON PILOT LIFE	10/30/2025	102705	150.88
3790	GRANGE INSURANCE	10/30/2025	102707	125.04
3928	AMERICAN FIDELITY	10/30/2025	102709	1,125.00
3961	CINCINNATI LIFE INSURANCE COMPANY	10/30/2025	102710	221.32
4937	DAYTON DAYCARE	10/30/2025	102711	1,941.73
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	10/30/2025	102712	105.00
5767	BRIGHTHOUSE FINANCIAL	10/30/2025	102713	190.00
TOTAL CHECKS			23	35,211.97