

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

DECEMBER 2025

BANK

CHECKING BANK BALANCE	\$ 5,316,376.72
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (218,243.70)
LESS OUTSTANDING CHECKS PR	\$ (78,380.04)
LESS OUTSTANDING CHECKS (ACH 941)	\$ -
LESS OUTSTANDING ACH (OHIO TAX)	\$ -
LESS OUTSTANDING ACH (IND TAX)	\$ -
LESS OUTSTANDING ACH (KTRS)	\$ (46,278.05)
LESS OUTSTANDING ACH (CERS)	\$ (38,879.60)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (21,784.66)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (20,127.31)
LESS OUTSTANDING ACH (VSP)	\$ (1,105.45)
LESS OUTSTANDING ACH (FED HEALTH)	\$ -
LESS OUTSTANDING ACH (KY TAX)	\$ -
TOTAL BANK	<u>\$ 5,226,577.91</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 3,330,390.01
SPECIAL REVENUE FUND	\$ 143,067.69
DISTRICT ACTIVITY FUND	\$ 20,784.71
SCHOOL ACTIVITY FUND	\$ 172,514.52
CAPITAL OUTLAY FUND	\$ 45,835.19
BUILDING FUND	\$ 335,571.07
CONSTRUCTION FUND	\$ 1,150,959.75
DEBT SERVICE FUND	\$ (53,684.26)
FOOD SERVICE FUND	\$ 88,510.20
DAYCARE FUND	\$ (7,370.97)
TOTAL BOOKS	<u>\$ 5,226,577.91</u>
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 3,521,588.20
VOID CKS PRIOR MO 49320/49108	\$ 3,913.26
RECEIPTS	\$ 3,306,256.65
ACH (FINOVA/WORLDPAY/CK ORDER/WIREFEE/DEBTSERV)	
EXPENSES: ACC PAYABLE	\$ (851,966.80)
PAYROLL	\$ (753,213.40)
ENDING BALANCE	<u>\$ 5,226,577.91</u>
Balance in separate PayPal Account (fundraisers)	<u>\$ 13.02</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.

Anthony Hughey
Finance Officer

01/26/2026

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			
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			
48971	07/31/2025	PRINTED	002265 KASC	1,220.00			
49140	09/05/2025	PRINTED	004647 KONA ICE	1,590.75			
49296	10/09/2025	PRINTED	005861 CONTROLS & SHEET METAL IN	20.25			
49319	10/09/2025	PRINTED	005096 KOI AUTO PARTS	196.23			
49403	10/28/2025	PRINTED	005078 HERSHEY'S CREAMERY CO	943.20			
49411	10/28/2025	PRINTED	005514 THE CENTER FOR NEXT GEN L	3,000.00			
49543	11/18/2025	PRINTED	004846 MADISON RAZOR	289.67			
49556	12/03/2025	PRINTED	006067 ANDREW WILLIAMS	54.00			
49589	12/03/2025	PRINTED	002779 MOBILCOMM	95.00			
49591	12/03/2025	PRINTED	005527 NICHOLAS SIMON	48.29			
49609	12/04/2025	PRINTED	005099 NKFCA C/O RANDY BORCHERS	210.00			
49622	12/09/2025	PRINTED	006041 RAPID CONSULTING LLC	6,787.77			
49627	12/11/2025	PRINTED	006072 DERICK DIETERS	16.94			
49639	12/11/2025	PRINTED	004896 DOMINO'S PIZZA	1,539.00			
49643	12/11/2025	PRINTED	005170 HEGGERTY	2,652.60			
49647	12/11/2025	PRINTED	004208 KENTUCKY STATE TREASURER	1,000.00			
49666	12/11/2025	PRINTED	004753 VENNEFRON SIGNS & SILK SC	2,777.50			
49668	12/11/2025	PRINTED	006074 ZERHUSEN HOLTEN COMMISSIO	1,587.30			
49676	12/17/2025	PRINTED	005969 MEDCO SUPPLY COMPANY	898.23			
49678	12/18/2025	PRINTED	003852 HANSMAN'S CORNER MARKET	67.96			
49680	12/18/2025	PRINTED	005381 NORTHERN KENTUCKY MS ATHL	375.00			
49684	12/23/2025	PRINTED	006078 AIDAN MURRAY	54.00			
49685	12/23/2025	PRINTED	004465 ALTA FIBER	672.16			
49687	12/23/2025	PRINTED	004448 AT&T	1.89			
49688	12/23/2025	PRINTED	004460 AT&T MOBILITY	403.49			
49689	12/23/2025	PRINTED	005534 ATIA REGISTRATION	2,410.00			
49691	12/23/2025	PRINTED	004574 BARNES & NOBLE COLLEGE BO	563.76			
49692	12/23/2025	PRINTED	004357 BJ HAYES	54.00			
49694	12/23/2025	PRINTED	005554 BONDED LOCK SERVICE	19.00			
49695	12/23/2025	PRINTED	005791 BRIAN VOLPENHEIN	115.28			
49697	12/23/2025	PRINTED	000350 CINCINNATI BELL	528.21			
49701	12/23/2025	PRINTED	004254 DUKE ENERGY	24,282.06			

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
49704	12/23/2025	PRINTED	005538 ERICA SAUSER	117.48			
49705	12/23/2025	PRINTED	003478 ERLANGER-ELSMERE SCHOOLS	2,866.58			
49710	12/23/2025	PRINTED	006080 JAMIE WOODS	54.00			
49713	12/23/2025	PRINTED	004406 KOI AUTO PARTS	41.56			
49714	12/23/2025	PRINTED	001101 KY. STATE TREASURER-DEPT	125.00			
49716	12/23/2025	PRINTED	004548 MCGRAW-HILL EDUCATION	707.28			
49721	12/23/2025	PRINTED	001365 NKCES	65,721.00			
49723	12/23/2025	PRINTED	006076 PAXTON/PATTERSON	77,225.00			
49724	12/23/2025	PRINTED	004547 PEDIATRIC THERAPY SPECIAL	2,060.25			
49725	12/23/2025	PRINTED	004203 PITNEY BOWES INC	180.26			
49727	12/23/2025	PRINTED	004646 REITER DAIRY/SPRINGFIELD	1,769.37			
49733	12/23/2025	PRINTED	005094 SKOOL AID LLC	1,899.25			
49740	12/23/2025	PRINTED	004510 ULINE	1,127.36			
49741	12/23/2025	PRINTED	003356 US BANK EQUIPMENT FINANCE	4,951.09			
7182029	08/06/2025	PRINTED	005766 SCHOOL HOUSE SYMPHONY	285.00			
67 CHECKS CASH ACCOUNT TOTAL				218,243.70	.00		

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2024 TO: 12/31/2025**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 12/31/2025

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
1964	BOYLE, THOMAS W JR	09/30/2025	102661	188.12
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
1977	WILLIAMS, ANDREW A	11/25/2025	102738	155.38
1836	THE CITY OF DAYTON KY	11/25/2025	102742	17,066.28
2121	CAMPBELL COUNTY FISCAL COURT	11/25/2025	102743	6,976.43
1914	BENNETT, WILMER L III	12/30/2025	102765	189.87
94	FUCHS, KAREN M	12/30/2025	102766	1,122.30
1929	MARKSBERRY, JORDAN C	12/30/2025	102767	96.30
385	COLONIAL INS	12/30/2025	102769	28.88
1019	KEA	12/30/2025	102770	128.24
1836	THE CITY OF DAYTON KY	12/30/2025	102772	16,791.46
2121	CAMPBELL COUNTY FISCAL COURT	12/30/2025	102773	6,729.38
2845	DELTA DENTAL	12/30/2025	102774	2,630.38
3483	JEFFERSON PILOT LIFE	12/30/2025	102775	152.64
3790	GRANGE INSURANCE	12/30/2025	102777	125.04
3928	AMERICAN FIDELITY	12/30/2025	102779	1,125.00
3961	CINCINNATI LIFE INSURANCE COMPANY	12/30/2025	102780	221.32
5223	OFFICE OF THE CHAPTER 13 TRUSTEE-MARG	12/30/2025	102782	105.00
5767	BRIGHTHOUSE FINANCIAL	12/30/2025	102783	190.00
TOTAL CHECKS			23	78,380.04

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	1,856,487.54	3,230,390.01
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
		TOTAL ASSETS		1,856,487.54	3,330,390.01
LIABILITIES					
	10	7461	ACCR SALARIES & BENEFIT PBLE	90.00	90.00
	10	7603	PURCHASE OBLIGATIONS	-11,704.05	26,835.08
		TOTAL LIABILITIES		-11,614.05	26,925.08
FUND BALANCE					
	10	6302	REVENUES CONTROL	-2,678,800.27	-5,446,623.75
	10	7602	EXPENDITURES CONTROL	822,222.73	4,038,796.59
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	11,704.05	-26,835.08
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,922,652.85
		TOTAL FUND BALANCE		-1,844,873.49	-3,357,315.09
		TOTAL LIABILITIES + FUND BALANCE		-1,856,487.54	-3,330,390.01

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK		68,836.40	-91,932.31
20	6101I	CASH EQUIVALENTS-CERTOF DEP		.00	235,000.00
TOTAL ASSETS				68,836.40	143,067.69
LIABILITIES					
20	7603	PURCHASE OBLIGATIONS		-85,275.00	25,510.00
TOTAL LIABILITIES				-85,275.00	25,510.00
FUND BALANCE					
20	6302	REVENUES CONTROL		-378,220.10	-1,324,598.76
20	7602	EXPENDITURES CONTROL		309,383.70	1,166,355.88
20	8731	RESTRICTED GRANTS		.00	-122,033.77
20	8753	ASSIGNED-PUR OBLG CURR (1-12)		85,275.00	-25,510.00
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	151,866.65
20	8770	UNASSIGNED FUND BALANCE		.00	-14,657.69
TOTAL FUND BALANCE				16,438.60	-168,577.69
TOTAL LIABILITIES + FUND BALANCE				-68,836.40	-143,067.69

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-6,754.88	20,784.71
		TOTAL ASSETS	-6,754.88	20,784.71
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	-6,389.21	.00
		TOTAL LIABILITIES	-6,389.21	.00
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-10,000.00
21	7602	EXPENDITURES CONTROL	6,754.88	9,960.57
21	8737	RESTRICTED - OTHER	.00	-21,595.21
21	8753	ASSIGNED-PUR OBLG CURR (1-12)	6,389.21	.00
21	8770	UNASSIGNED FUND BALANCE	.00	849.93
		TOTAL FUND BALANCE	13,144.09	-20,784.71
		TOTAL LIABILITIES + FUND BALANCE	6,754.88	-20,784.71

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
25	6101	CASH IN BANK		6,909.31	172,514.52
	TOTAL ASSETS			6,909.31	172,514.52
LIABILITIES					
25	7421	ACCOUNTS PAYABLE		-734.30	-449.30
25	7603	PURCHASE OBLIGATIONS		-15,580.99	23,312.85
	TOTAL LIABILITIES			-16,315.29	22,863.55
FUND BALANCE					
25	6302	REVENUES CONTROL		-39,151.43	-358,460.52
25	7602	EXPENDITURES CONTROL		32,976.42	177,591.89
25	8737	RESTRICTED - OTHER		.00	19,422.81
25	8753	ASSIGNED-PUR OBLG CURR (1-12)		15,580.99	-23,312.85
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE		.00	-11,652.22
	TOTAL FUND BALANCE			9,405.98	-195,378.07
	TOTAL LIABILITIES + FUND BALANCE			-6,909.31	-172,514.52

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
31	6101	CASH IN BANK		-6,787.77	45,835.19
	TOTAL ASSETS			-6,787.77	45,835.19
LIABILITIES					
31	7603	PURCHASE OBLIGATIONS		-6,787.77	.00
	TOTAL LIABILITIES			-6,787.77	.00
FUND BALANCE					
31	6302	REVENUES CONTROL		.00	-35,850.00
31	7602	EXPENDITURES CONTROL		6,787.77	71,715.61
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)		6,787.77	.00
31	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	62,377.84
31	8770	UNASSIGNED FUND BALANCE		.00	-62,377.84
	TOTAL FUND BALANCE			13,575.54	-45,835.19
	TOTAL LIABILITIES + FUND BALANCE			6,787.77	-45,835.19

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	.00	335,571.07
			TOTAL ASSETS	.00	335,571.07
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-407,471.00
	32	7602	EXPENDITURES CONTROL	.00	414,093.61
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-355,900.08
	32	8770	UNASSIGNED FUND BALANCE	.00	13,706.40
			TOTAL FUND BALANCE	.00	-335,571.07
			TOTAL LIABILITIES + FUND BALANCE	.00	-335,571.07

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-185,556.45	1,150,959.75
TOTAL ASSETS			-185,556.45	1,150,959.75
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	2,306.55	2,306.55
TOTAL LIABILITIES			2,306.55	2,306.55
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,530,616.82
36	7602	EXPENDITURES CONTROL	185,556.45	3,641,306.20
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,331,470.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	-2,306.55	-2,306.55
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,002.32
36	8770	UNASSIGNED FUND BALANCE	.00	-10,181.02
TOTAL FUND BALANCE			183,249.90	-1,153,266.30
TOTAL LIABILITIES + FUND BALANCE			185,556.45	-1,150,959.75

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-53,684.26
			TOTAL ASSETS	.00	-53,684.26
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-358,807.11
	40	7602	EXPENDITURES CONTROL	.00	412,491.37
			TOTAL FUND BALANCE	.00	53,684.26
			TOTAL LIABILITIES + FUND BALANCE	.00	53,684.26

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-30,413.30	88,510.20
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			-30,413.30	257,955.33
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	-60,777.75	-286,577.17
51	7602	EXPENDITURES CONTROL	91,191.05	304,321.92
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			30,413.30	655,311.67
TOTAL LIABILITIES + FUND BALANCE			30,413.30	-257,955.33

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 6

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-1,572.72	-7,370.97
TOTAL ASSETS			-1,572.72	-7,370.97
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,602.46	-46,947.07
52	7602	EXPENDITURES CONTROL	11,175.18	55,068.76
52	8739	RESTRICTED-NET ASSETS	.00	-750.72
TOTAL FUND BALANCE			1,572.72	7,370.97
TOTAL LIABILITIES + FUND BALANCE			1,572.72	7,370.97

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