

**DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
JANUARY 2026**

BANK

CHECKING BANK BALANCE	\$ 5,013,467.88
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (266,739.19)
LESS OUTSTANDING CHECKS PR	\$ (31,910.97)
LESS OUTSTANDING CHECKS (ACH 941)	
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,260.68)
LESS OUTSTANDING ACH (IND TAX)	\$ (129.68)
LESS OUTSTANDING ACH (KTRS)	\$ (44,612.43)
LESS OUTSTANDING ACH (CERS)	\$ (35,185.41)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (22,535.44)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (19,224.94)
LESS OUTSTANDING ACH (VSP)	
LESS OUTSTANDING ACH (FED HEALTH)	\$ (9,834.99)
LESS OUTSTANDING ACH (KY TAX)	
TOTAL BANK	<u><u>\$ 4,917,034.15</u></u>

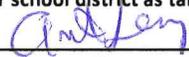
CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 3,313,997.34
SPECIAL REVENUE FUND	\$ (12,611.80)
DISTRICT ACTIVITY FUND	\$ 20,454.91
SCHOOL ACTIVITY FUND	\$ 149,458.94
CAPITAL OUTLAY FUND	\$ 45,835.19
BUILDING FUND	\$ 297,206.07
CONSTRUCTION FUND	\$ 1,147,846.73
DEBT SERVICE FUND	\$ (156,347.84)
FOOD SERVICE FUND	\$ 119,216.89
DAYCARE FUND	\$ (8,022.28)
TOTAL BOOKS	<u><u>\$ 4,917,034.15</u></u>
DIFFERENCE IN BANK AND BOOKS	\$ -

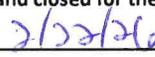
MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 5,215,458.92
RECEIPTS	\$ 774,767.56
ACH (FINOVA/WORLDPAY/ARBITER)	\$ (10,419.35)
EXPENSES: ACC PAYABLE	\$ (325,264.83)
PAYROLL	\$ (737,508.15)
ENDING BALANCE	<u><u>\$ 4,917,034.15</u></u>
<i>Balance in separate PayPal Account (fundraisers)</i>	<u>\$ 13.17</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



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			
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			
49591	12/03/2025	PRINTED	005527 NICHOLAS SIMON	48.29			
49627	12/11/2025	PRINTED	006072 DERICK DIETERS	16.94			
49692	12/23/2025	PRINTED	004357 BJ HAYES	54.00			
49749	01/14/2026	PRINTED	000694 FT. THOMAS FLORIST	65.00			
49761	01/16/2026	PRINTED	005429 BETH FIELDS	47.54			
49766	01/16/2026	PRINTED	001059 KMEA	180.00			
49783	01/27/2026	PRINTED	004658 BSN SPORTS	3,018.80			
49784	01/27/2026	PRINTED	000614 EGELSTON MAYNARD	7,644.98			
49785	01/27/2026	PRINTED	006012 GOLD MEDAL	138.90			
49786	01/27/2026	PRINTED	004504 GOPHER	1,000.00			
49787	01/27/2026	PRINTED	000897 J.W. PEPPER & SON, INC.	57.99			
49788	01/27/2026	PRINTED	005745 JUMPIN' JOE'S LLC	845.00			
49789	01/27/2026	PRINTED	005690 MELISSA SAMS	280.00			
49790	01/27/2026	PRINTED	005879 NORTHERN KY SOFTBALL COAC	60.00			
49791	01/27/2026	PRINTED	004203 PITNEY BOWES INC	100.00			
49792	01/27/2026	PRINTED	003082 SUPER BOWL OF BELLEWOOD	1,400.00			
7182029	08/06/2025	PRINTED	005766 SCHOOL HOUSE SYMPHONY	285.00			
43 CHECKS				CASH ACCOUNT TOTAL	26,195.31	.00	

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 01/31/2026

CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 01/31/2026

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
3928	AMERICAN FIDELITY	01/15/2026	102787	1,125.00
1971	HAMBLIN, CADEN E	01/30/2026	102791	753.43
94	FUCHS, KAREN M	01/30/2026	102792	961.76
1831	SPRINGER, JONATHON T	01/30/2026	102793	271.32
1961	SMITH, NANCY	01/30/2026	102794	47.91
385	COLONIAL INS	01/30/2026	102795	28.88
1019	KEA	01/30/2026	102796	128.24
1836	THE CITY OF DAYTON KY	01/30/2026	102798	15,999.38
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2026	102799	6,719.63
2845	DELTA DENTAL	01/30/2026	102800	2,632.30
3483	JEFFERSON PILOT LIFE	01/30/2026	102801	152.64
3790	GRANGE INSURANCE	01/30/2026	102803	125.04
3928	AMERICAN FIDELITY	01/30/2026	102805	1,125.00
3961	CINCINNATI LIFE INSURANCE COMPANY	01/30/2026	102806	221.32
5483	LLOYD & MCDANIEL, PLC	01/30/2026	102808	161.31
5767	BRIGHTHOUSE FINANCIAL	01/30/2026	102809	190.00
1945	BELL, MICHAEL B	01/30/2026	102810	55.19
1942	GEIS, ZOEY	01/30/2026	102811	48.41
1640	GRAY, DANIELLE M	01/30/2026	102812	20.96
1432	GIER, JOSEPH	01/30/2026	102813	92.98
1887	HAYES, BRITINI A	01/30/2026	102814	18.29
1946	JONES, MADISON R	01/30/2026	102815	38.45
1836	THE CITY OF DAYTON KY	01/30/2026	102816	9.02
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2026	102817	3.80
TOTAL CHECKS			28	31,910.97

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-15,423.41	3,213,997.34
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	TOTAL ASSETS		-15,423.41	3,313,997.34
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	7,397.63	34,232.71
	TOTAL LIABILITIES		7,397.63	34,232.71
FUND BALANCE				
10	6302	REVENUES CONTROL	-673,319.71	-6,119,943.46
10	7602	EXPENDITURES CONTROL	688,743.12	4,728,598.97
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-7,397.63	-34,232.71
10	8770	UNASSIGNED FUND BALANCE	.00	-1,922,652.85
	TOTAL FUND BALANCE		8,025.78	-3,348,230.05
	TOTAL LIABILITIES + FUND BALANCE		15,423.41	-3,313,997.34

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-155,759.40	-247,611.80
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS	-155,759.40	-12,611.80
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS	.00	15,386.01
20	7603	PURCHASE OBLIGATIONS	-29,512.90	33,728.74
		TOTAL LIABILITIES	-29,512.90	49,114.75
FUND BALANCE				
20	6302	REVENUES CONTROL	-10,245.69	-1,334,844.45
20	7602	EXPENDITURES CONTROL	166,005.09	1,332,281.06
20	8731	RESTRICTED GRANTS	.00	-122,033.77
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	29,512.90	-33,728.74
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	136,480.64
20	8770	UNASSIGNED FUND BALANCE	.00	-14,869.68
		TOTAL FUND BALANCE	185,272.30	-36,714.94
		TOTAL LIABILITIES + FUND BALANCE	155,759.40	12,399.81

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-329.80	20,454.91
		TOTAL ASSETS	-329.80	20,454.91
FUND BALANCE				
21	6302	REVENUES CONTROL	.00	-10,000.00
21	7602	EXPENDITURES CONTROL	329.80	10,290.37
21	8737	RESTRICTED - OTHER	.00	-21,595.21
21	8770	UNASSIGNED FUND BALANCE	.00	849.93
		TOTAL FUND BALANCE	329.80	-20,454.91
		TOTAL LIABILITIES + FUND BALANCE	329.80	-20,454.91

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-12,975.67	149,458.94
		TOTAL ASSETS	-12,975.67	149,458.94
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	-762.84	-1,212.14
25	7603	PURCHASE OBLIGATIONS	-10,255.58	13,057.27
		TOTAL LIABILITIES	-11,018.42	11,845.13
FUND BALANCE				
25	6302	REVENUES CONTROL	-21,767.70	-380,228.22
25	7602	EXPENDITURES CONTROL	35,506.21	223,178.01
25	8737	RESTRICTED - OTHER	.00	19,422.81
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	10,255.58	-13,057.27
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	-11,652.22
		TOTAL FUND BALANCE	23,994.09	-161,304.07
		TOTAL LIABILITIES + FUND BALANCE	12,975.67	-149,458.94

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	45,835.19
		TOTAL ASSETS	.00	45,835.19
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-35,850.00
31	7602	EXPENDITURES CONTROL	.00	71,715.61
31	8734	RESTRICTED-SFCCESCROW-PRIORO	.00	-45,782.96
31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-35,917.84
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	-45,835.19
		TOTAL LIABILITIES + FUND BALANCE	.00	-45,835.19

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-38,365.00	297,206.07
		TOTAL ASSETS	-38,365.00	297,206.07
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-407,471.00
32	7602	EXPENDITURES CONTROL	38,365.00	452,458.61
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-342,193.68
		TOTAL FUND BALANCE	38,365.00	-297,206.07
		TOTAL LIABILITIES + FUND BALANCE	38,365.00	-297,206.07

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-3,113.02	1,147,846.73
		TOTAL ASSETS	-3,113.02	1,147,846.73
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	.00	2,306.55
		TOTAL LIABILITIES	.00	2,306.55
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,530,616.82
36	7602	EXPENDITURES CONTROL	3,113.02	3,644,419.22
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-1,261,649.13
36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-2,306.55
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,002.32
36	8770	UNASSIGNED FUND BALANCE	.00	-80,002.32
		TOTAL FUND BALANCE	3,113.02	-1,150,153.28
		TOTAL LIABILITIES + FUND BALANCE	3,113.02	-1,147,846.73

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	-102,663.58	-156,347.84
	TOTAL ASSETS		-102,663.58	-156,347.84
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-358,807.11
40	7602	EXPENDITURES CONTROL	102,663.58	515,154.95
	TOTAL FUND BALANCE		102,663.58	156,347.84
TOTAL LIABILITIES + FUND BALANCE			102,663.58	156,347.84

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	30,706.69	119,216.89
51	6171	INVENTORIES FOR CONSUMPTION	.00	1,275.13
51	64000	DEFERRED OUTFL -OPEB LIAB	.00	27,895.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	96,335.00
TOTAL ASSETS			30,706.69	244,722.02
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-24,419.86	-29,456.32
51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	16,171.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-558,527.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-157,212.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-66,415.00
TOTAL LIABILITIES			-24,419.86	-795,439.32
FUND BALANCE				
51	6302	REVENUES CONTROL	-58,172.66	-344,749.83
51	7602	EXPENDITURES CONTROL	51,885.83	361,244.21
51	8737O	RESTRICTED-OTHER OPEB LIAB	.00	113,146.00
51	8737P	RESTRICTED OTHER-PENSIONLIAB	.00	528,607.00
51	8739	RESTRICTED-NET POSITION	.00	-106,613.95
51	8739I	RESTR NET POSITION-INVENTO	.00	-916.13
TOTAL FUND BALANCE			-6,286.83	550,717.30
TOTAL LIABILITIES + FUND BALANCE			-30,706.69	-244,722.02

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 7

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-651.31	-8,022.28
	TOTAL ASSETS		-651.31	-8,022.28
FUND BALANCE				
52	6302	REVENUES CONTROL	-9,661.80	-56,608.87
52	7602	EXPENDITURES CONTROL	10,313.11	65,381.87
52	8739	RESTRICTED-NET ASSETS	.00	-750.72
	TOTAL FUND BALANCE		651.31	8,022.28
	TOTAL LIABILITIES + FUND BALANCE		651.31	8,022.28

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