

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

**BANK**

<b>CHECKING BANK BALANCE</b>	\$	3,009,822.18
<b>INVESTMENTS - 2 CD'S, TREASURY BILL</b>	\$	335,000.00
<b>LESS OUTSTANDING CHECKS AP</b>	\$	(305,368.03)
<b>LESS OUTSTANDING CHECKS PR</b>	\$	(91,368.41)
<b>LESS OUTSTANDING ACH (OHIO TAX)</b>	\$	(1,970.57)
<b>LESS OUTSTANDING ACH (IND TAX)</b>		
<b>LESS OUTSTANDING ACH (KTRS)</b>	\$	(50,832.34)
<b>LESS OUTSTANDING ACH (CERS)</b>	\$	(37,528.06)
<b>LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)</b>	\$	(4,809.84)
<b>LESS OUTSTANDING ACH (HEALTH INS)</b>	\$	(18,002.94)
<b>LESS OUTSTANDING ACH (VSP)</b>		
<b>LESS OUTSTANDING ACH (FED HEALTH)</b>	\$	(9,834.99)
<b>LESS OUTSTANDING ACH (KY TAX)</b>	\$	(8,618.68)
<b>TOTAL BANK</b>	<b>\$</b>	<b>2,816,488.32</b>

**CASH PER BOOKS (MUNIS)**

<b>GENERAL FUND</b>	\$	1,284,509.16
<b>SPECIAL REVENUE FUND</b>	\$	467,432.69
<b>DISTRICT ACTIVITY FUND</b>	\$	20,455.35
<b>SCHOOL ACTIVITY FUND</b>	\$	130,769.29
<b>CAPITAL OUTLAY FUND</b>	\$	83,781.19
<b>BUILDING FUND</b>	\$	372,859.79
<b>CONSTRUCTION FUND</b>	\$	733,712.63
<b>DEBT SERVICE FUND</b>	\$	(438,274.79)
<b>FOOD SERVICE FUND</b>	\$	174,348.22
<b>DAYCARE FUND</b>	\$	(13,105.21)
<b>TOTAL BOOKS</b>	<b>\$</b>	<b>2,816,488.32</b>
<b>DIFFERENCE IN BANK AND BOOKS</b>	<b>\$</b>	<b>0.00</b>

**MUNIS RECONCILIATION**

<b>BEGINNING BALANCE</b>	\$	3,120,650.82
<b>VOID CHECKS PRIOR MO</b> <b>VARIOUS CKS</b>		
<b>RECEIPTS</b>	\$	888,500.95
<b>ACH (FINOVA/WORLDPAY/ARBITER)</b>		
<b>EXPENSES: ACC PAYABLE</b>	\$	(367,480.58)
<b>PAYROLL</b>	\$	(825,182.87)
<b>ENDING BALANCE</b>	<b>\$</b>	<b>2,816,488.32</b>
<b>Balance in separate PayPal Account (fundraisers)</b>	<b>\$</b>	<b>10.00</b>

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.

*Antony*
*6/3/26*

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
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			
49543	11/18/2025	PRINTED	004846 MADISON RAZOR	289.67			
49591	12/03/2025	PRINTED	005527 NICHOLAS SIMON	48.29			
49978	03/06/2026	PRINTED	005078 HERSHEY'S CREAMERY CO	452.68			
49986	03/10/2026	PRINTED	003242 LAURA HALL	40.00			
50134	04/14/2026	PRINTED	005381 NORTHERN KENTUCKY MS ATHL	200.00			
50140	04/16/2026	PRINTED	005763 GREAT AMERICAN BALLPARK	80.00			
50153	03/31/2026	PRINTED	002302 GORDON FOOD SERVICE	6,929.65			
54172	04/27/2026	PRINTED	006104 MARIAH KILGORE	13.00			
54192	04/30/2026	PRINTED	003090 INSIGHT PUBLIC SECTOR, IN	11,216.97			
54196	04/30/2026	PRINTED	005175 JUNIOR LIBRARY GUILD	1,563.44			
54198	04/30/2026	PRINTED	005096 KOI AUTO PARTS	144.43			
54204	04/30/2026	PRINTED	005232 NORTHERN KY UNIVERSITY	12,610.00			
54210	04/30/2026	PRINTED	002825 RICHARD WOLF	33.75			
54229	05/04/2026	PRINTED	006051 MD PIZZA LLC	1,377.00			
54241	05/07/2026	PRINTED	006102 JACQUELINE BLADES	7.96			
54265	05/18/2026	PRINTED	003830 DAYTON BOARD OF EDUCATION	200.00			
54266	05/18/2026	PRINTED	000694 FT. THOMAS FLORIST	70.00			
54268	05/18/2026	PRINTED	001381 NORTHERN KY. ACADEMIC LEA	130.00			
54271	05/19/2026	PRINTED	005099 NKFCA C/O RANDY BORCHERS	150.00			
54274	05/19/2026	PRINTED	005694 COOPER HIGH SCHOOL	20.00			
54277	05/19/2026	PRINTED	006117 HIGHLAND'S MIDDLE SCHOOL	150.00			
54280	05/19/2026	PRINTED	005311 NOTRE DAME ACADEMY	14.00			
54282	05/20/2026	PRINTED	005872 JULIE GRIFFITH	134.49			
54283	05/20/2026	PRINTED	006115 RIVER CITY BALLOON BABE	625.00			
54284	05/20/2026	PRINTED	003478 ERLANGER-ELSMERE SCHOOLS	4,418.54			
54285	05/20/2026	PRINTED	002302 GORDON FOOD SERVICE	15,582.24			
54286	05/20/2026	PRINTED	004646 REITER DAIRY/SPRINGFIELD	3,055.17			
54287	05/20/2026	PRINTED	004995 SYSCO CINCINNATI, LLC	1,336.41			
54288	05/26/2026	PRINTED	002196 A-1 ELECTRIC	22.44			
54289	05/26/2026	PRINTED	006119 ADTEC ADMINISTRATIVE AND	1,400.00			
54290	05/26/2026	PRINTED	005677 ADVANCED MECHANICAL OF NO	4,116.30			
54291	05/26/2026	PRINTED	006025 ALEXANDRA CLIFTON	23.38			
54292	05/26/2026	PRINTED	004465 ALTA FIBER	681.73			
54293	05/26/2026	PRINTED	004448 AT&T	27.85			
54294	05/26/2026	PRINTED	004460 AT&T MOBILITY	391.24			
54295	05/26/2026	PRINTED	004574 BARNES & NOBLE COLLEGE BO	680.00			
54296	05/26/2026	PRINTED	006120 BLUE CATTY'S	477.60			
54298	05/26/2026	PRINTED	000259 CAMPBELL CO. SCHOOLS	688.72			
54299	05/26/2026	PRINTED	003131 CASEY WOODS	72.85			
54300	05/26/2026	PRINTED	005788 THE CENTER FOR READING SC	370.00			
54301	05/26/2026	PRINTED	000350 CINCINNATI BELL	1,362.28			
54302	05/26/2026	PRINTED	005384 CNA SURETY	712.60			
54303	05/26/2026	PRINTED	006105 CTL QUOTES	159.20			
54304	05/26/2026	PRINTED	005163 CULLIGAN OF FAIRFIELD	71.95			
54305	05/26/2026	PRINTED	004933 DEMARCUS LAW, PLLC	1,937.20			
54306	05/26/2026	PRINTED	004896 DOMINO'S PIZZA	400.00			
54307	05/26/2026	PRINTED	004254 DUKE ENERGY	24,560.49			
54308	05/26/2026	PRINTED	006121 EDUCATION ASSOCIATES	64,933.00			

# 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
54309	05/26/2026	PRINTED	000614 EDELSTON MAYNARD	500.91			
54310	05/26/2026	PRINTED	005061 ENCORE TECHNOLOGIES	1,100.00			
54312	05/26/2026	PRINTED	005774 EVERDRIVEN TECHNOLOGIES,	2,578.04			
54313	05/26/2026	PRINTED	000694 FT. THOMAS FLORIST	631.00			
54314	05/26/2026	PRINTED	005159 GATEWAY COMMUNITY AND TEC	20,462.85			
54316	05/26/2026	PRINTED	003893 INFINITE CAMPUS	18,187.75			
54317	05/26/2026	PRINTED	005368 INFOHANDLER.COM	136.17			
54318	05/26/2026	PRINTED	002641 KROGER-CINCINNATI CUSTOME	458.89			
54319	05/26/2026	PRINTED	001095 KY STATE TREASURER	3.00			
54320	05/26/2026	PRINTED	005015 KYCCBD/BEHAVIOR INSTITUTE	225.00			
54321	05/26/2026	PRINTED	006098 LITTLE MINDS PLAY & LEARN	400.00			
54322	05/26/2026	PRINTED	002964 LOWE'S	329.41			
54323	05/26/2026	PRINTED	005188 MACKIN EDUCATIONAL RESOUR	500.00			
54324	05/26/2026	PRINTED	005292 MEGAN BLOSSER	162.21			
54325	05/26/2026	PRINTED	005816 NEXT STEP BRANDS	153.95			
54327	05/26/2026	PRINTED	001365 NKCES	65,722.00			
54330	05/26/2026	PRINTED	004840 POWERSCHOOL GROUP LLC	1,480.01			
54331	05/26/2026	PRINTED	004963 PROCARE THERAPY, INC	1,161.00			
54332	05/26/2026	PRINTED	006028 REALLY GOOD STUFF	109.23			
54333	05/26/2026	PRINTED	004426 REPUBLIC SERVICES	2,422.98			
54334	05/26/2026	PRINTED	004227 SANITATION DISTRICT 1	116.40			
54336	05/26/2026	PRINTED	004404 BNS FBO SHRED IT USA - CI	152.29			
54337	05/26/2026	PRINTED	001697 SILCO FIRE PROTECTION CO.	348.00			
54340	05/26/2026	PRINTED	001759 STIGLER SUPPLY CO	3,762.86			
54341	05/26/2026	PRINTED	001883 THE MASTER TEACHER	257.70			
54343	05/26/2026	PRINTED	001966 TRANSFER STATION SPORTS A	153.00			
54344	05/26/2026	PRINTED	003356 US BANK EQUIPMENT FINANCE	3,153.76			
54345	05/26/2026	PRINTED	005398 VOYAGER SOPRIS LEARNING,	983.40			
54346	05/26/2026	PRINTED	004148 WILDER WINNELSON	587.71			
54347	05/26/2026	PRINTED	002342 WILLIS MUSIC	3,550.00			
54348	05/29/2026	PRINTED	005779 MOUNT ST. JOSEPH UNIVERSI	150.00			
54349	05/30/2026	PRINTED	005013 ACCESS AUDIO, INC.	216.00			
54350	05/30/2026	PRINTED	003830 DAYTON BOARD OF EDUCATION	260.00			
54351	05/30/2026	PRINTED	003830 DAYTON BOARD OF EDUCATION	240.00			
54352	05/30/2026	PRINTED	003830 DAYTON BOARD OF EDUCATION	40.00			
54353	05/30/2026	PRINTED	002542 JOY OUTDOOR EDUCATION CEN	6,470.00			
54354	05/30/2026	PRINTED	005686 MUSIC THEATRE INTERNATION	923.00			
54355	05/30/2026	PRINTED	006059 PHYLLIS SPARKS	344.19			
54356	05/30/2026	PRINTED	004914 TYLER MOBARRY	100.00			
54362	05/31/2026	PRINTED	004703 AMAZON	103.37			
			92 CHECKS	CASH ACCOUNT TOTAL	305,368.03	.00	

AP CHECK RECONCILIATION REGISTER

		UNCLEARED	CLEARED
92 CHECKS	FINAL TOTAL	305,368.03	.00

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

**OUTSTANDING CHECK REGISTER**

**CHECK DATE FROM: 01/01/2024 TO: 05/31/2026**

CHECKING ACCOUNT: 10 6101  
 AS-OF DATE: 05/31/2026

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1936	HALL, AUSTIN C	05/30/2025	102433	454.98
1831	SPRINGER, JONATHON T	08/29/2025	102619	182.18
1743	SIMON, NICHOLAS R	02/06/2026	102823	73.00
1092	KY STATE TREAS (DEF COMP)	04/30/2026	102921	665.00
1836	THE CITY OF DAYTON KY	04/30/2026	102922	16,191.47
2121	CAMPBELL COUNTY FISCAL COURT	04/30/2026	102923	6,796.36
1836	THE CITY OF DAYTON KY	04/30/2026	102934	2.50
2121	CAMPBELL COUNTY FISCAL COURT	04/30/2026	102935	1.05
2007	GRAUL, CHRISTOPHER	05/15/2026	102938	554.98
1936	HALL, AUSTIN C	05/15/2026	102939	468.32
94	FUCHS, KAREN M	05/29/2026	102948	673.98
1831	SPRINGER, JONATHON T	05/29/2026	102949	537.90
1579	MOBARRY, TYLER G	05/29/2026	102950	554.99
385	COLONIAL INS	05/29/2026	102951	28.88
1019	KEA	05/29/2026	102952	128.24
1836	THE CITY OF DAYTON KY	05/29/2026	102954	16,690.48
2121	CAMPBELL COUNTY FISCAL COURT	05/29/2026	102955	6,992.51
2845	DELTA DENTAL	05/29/2026	102956	2,722.68
3483	JEFFERSON PILOT LIFE	05/29/2026	102957	152.64
3790	GRANGE INSURANCE	05/29/2026	102959	125.04
3928	AMERICAN FIDELITY	05/29/2026	102961	1,125.00
3961	CINCINNATI LIFE INSURANCE COMPANY	05/29/2026	102962	221.32
4937	DAYTON DAYCARE	05/29/2026	102963	2,238.91
5767	BRIGHTHOUSE FINANCIAL	05/29/2026	102964	190.00
6112	EAGLE FINANCIAL SERVICES INC.	05/29/2026	102965	311.97
385	COLONIAL INS	05/29/2026	102966	68.36
1836	THE CITY OF DAYTON KY	05/29/2026	102967	1,821.04
2121	CAMPBELL COUNTY FISCAL COURT	05/29/2026	102968	746.80
2845	DELTA DENTAL	05/29/2026	102969	177.84
3743	AMERICAN FIDELITY ASSURANCE CO.	05/29/2026	102970	795.44
3928	AMERICAN FIDELITY	05/29/2026	102971	29,594.32
3961	CINCINNATI LIFE INSURANCE COMPANY	05/29/2026	102972	20.40
1836	THE CITY OF DAYTON KY	05/29/2026	102974	42.13
2121	CAMPBELL COUNTY FISCAL COURT	05/29/2026	102975	17.70
TOTAL CHECKS			34	91,368.41

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 11

FUND: 1		GENERAL FUND	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-388,834.14	1,184,509.16
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
		<b>TOTAL ASSETS</b>	<b>-388,834.14</b>	<b>1,284,509.16</b>
<b>LIABILITIES</b>				
10	7603	PURCHASE OBLIGATIONS	29,919.91	55,083.21
		<b>TOTAL LIABILITIES</b>	<b>29,919.91</b>	<b>55,083.21</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-428,197.79	-7,076,355.91
10	7602	EXPENDITURES CONTROL	817,031.93	7,768,502.31
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-29,919.91	-55,083.21
10	8770	UNASSIGNED FUND BALANCE	.00	-1,976,655.56
		<b>TOTAL FUND BALANCE</b>	<b>-358,914.23</b>	<b>-1,339,592.37</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>388,834.14</b>	<b>-1,284,509.16</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 11

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	80,553.04	232,432.69
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		<b>TOTAL ASSETS</b>	<b>80,553.04</b>	<b>467,432.69</b>
<b>LIABILITIES</b>				
20	7481	ADVANCES FROM GRANTORS	.00	15,386.01
20	7603	PURCHASE OBLIGATIONS	32,357.58	35,460.00
		<b>TOTAL LIABILITIES</b>	<b>32,357.58</b>	<b>50,846.01</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-256,754.88	-2,457,465.76
20	7602	EXPENDITURES CONTROL	176,201.84	1,988,787.29
20	8731	RESTRICTED GRANTS	.00	-136,366.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-32,357.58	-35,460.00
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	136,480.64
20	8770	UNASSIGNED FUND BALANCE	.00	-14,466.61
		<b>TOTAL FUND BALANCE</b>	<b>-112,910.62</b>	<b>-518,490.69</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-80,553.04</b>	<b>-467,644.68</b>

**BALANCE SHEET FOR 2026 11**

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	.00	20,455.35
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>20,455.35</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	.00	-33,824.46
21	7602	EXPENDITURES CONTROL	.00	13,369.11
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>-20,455.35</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>-20,455.35</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 11

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101	CASH IN BANK	-28,998.72	130,769.29
	TOTAL ASSETS		-28,998.72	130,769.29
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	13,972.99	285.00
25	7603	PURCHASE OBLIGATIONS	2,837.04	17,071.07
	TOTAL LIABILITIES		16,810.03	17,356.07
<b>FUND BALANCE</b>				
25	6302	REVENUES CONTROL	-14,511.12	-508,946.37
25	7602	EXPENDITURES CONTROL	29,536.85	364,402.06
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-2,837.04	-9,300.48
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,719.43
	TOTAL FUND BALANCE		12,188.69	-148,125.36
TOTAL LIABILITIES + FUND BALANCE			28,998.72	-130,769.29

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 11

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101	CASH IN BANK	37,946.00	83,781.19
		<b>TOTAL ASSETS</b>	<b>37,946.00</b>	<b>83,781.19</b>
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	-37,946.00	-73,796.00
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
		<b>TOTAL FUND BALANCE</b>	<b>-37,946.00</b>	<b>-83,781.19</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-37,946.00</b>	<b>-83,781.19</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 11

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	372,859.79
		TOTAL ASSETS	.00	372,859.79
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-1,168,052.00
32	7602	EXPENDITURES CONTROL	.00	1,151,092.29
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-355,900.08
		TOTAL FUND BALANCE	.00	-372,859.79
		TOTAL LIABILITIES + FUND BALANCE	.00	-372,859.79

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 11

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	2,438.00	733,712.63
36	6101I	CERT OF DEP-CASH EQUIV	.00	3,001,967.00
	TOTAL ASSETS		2,438.00	3,735,679.63
<b>LIABILITIES</b>				
36	7603	PURCHASE OBLIGATIONS	-2,306.55	.00
	TOTAL LIABILITIES		-2,306.55	.00
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-3,530,616.82
36	7602	EXPENDITURES CONTROL	-2,438.00	4,128,374.62
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-4,333,437.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	2,306.55	.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,002.32
36	8770	UNASSIGNED FUND BALANCE	.00	-80,002.32
	TOTAL FUND BALANCE		-131.45	-3,735,679.63
	TOTAL LIABILITIES + FUND BALANCE		-2,438.00	-3,735,679.63

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 11

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101	CASH IN BANK	.00	-438,274.79
		<b>TOTAL ASSETS</b>	<b>.00</b>	<b>-438,274.79</b>
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-1,033,979.95
40	7602	EXPENDITURES CONTROL	.00	1,472,254.74
		<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>438,274.79</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>.00</b>	<b>438,274.79</b>

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 11

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-6,873.35	174,639.22
51	6171	INVENTORIES FOR CONSUMPTION	.00	1,275.13
51	6400O	DEFERRED OUTFL -OPEB LIAB	.00	27,895.00
51	6400P	DEFER OUTFLOW-PENSION LIAB	.00	96,335.00
TOTAL ASSETS			-6,873.35	300,144.35
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	26,648.44	-22.56
51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	16,171.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-558,527.00
51	7603	PURCHASE OBLIGATIONS	35,934.38	35,934.38
51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-157,212.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-66,415.00
TOTAL LIABILITIES			62,582.82	-730,071.18
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-70,498.45	-657,789.07
51	7602	EXPENDITURES CONTROL	50,723.36	589,687.50
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	-106,874.09
51	8739I	RESTR NET POSITION-INVENTO	.00	-916.13
51	8753	ASSIGNED-PUR OBLG CURR (1-12)	-35,934.38	-35,934.38
TOTAL FUND BALANCE			-55,709.47	429,926.83
TOTAL LIABILITIES + FUND BALANCE			6,873.35	-300,144.35

# DAYTON INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2026 11

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-102.33	-13,105.21
		<b>TOTAL ASSETS</b>	<b>-102.33</b>	<b>-13,105.21</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-12,532.71	-98,106.82
52	7602	EXPENDITURES CONTROL	12,635.04	111,962.75
52	8739	RESTRICTED-NET ASSETS	.00	-750.72
		<b>TOTAL FUND BALANCE</b>	<b>102.33</b>	<b>13,105.21</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>102.33</b>	<b>13,105.21</b>

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