

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JUNE 2026

BANK

CHECKING BANK BALANCE	\$ 2,590,543.56
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (361,967.16)
LESS OUTSTANDING CHECKS PR	\$ (118,055.85)
LESS OUTSTANDING ACH (OHIO TAX)	
LESS OUTSTANDING ACH (KTRS)	\$ (9,672.76)
LESS OUTSTANDING ACH (CERS)	\$ (49,071.44)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (19,722.46)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,817.00)
LESS OUTSTANDING ACH (VSP)	
LESS OUTSTANDING ACH (FED HEALTH)	\$ (13,187.67)
LESS OUTSTANDING ACH (KY TAX)	\$ (2,607.46)
TOTAL BANK	<u>\$ 2,333,441.76</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 674,100.24
SPECIAL REVENUE FUND	\$ 182,477.56
DISTRICT ACTIVITY FUND	\$ 19,287.47
SCHOOL ACTIVITY FUND	\$ 125,427.95
CAPITAL OUTLAY FUND	\$ 83,781.19
BUILDING FUND	\$ 364,797.16
CONSTRUCTION FUND	\$ 725,617.75
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 175,957.98
DAYCARE FUND	\$ (18,005.54)
TOTAL BOOKS	<u>\$ 2,333,441.76</u>
DIFFERENCE IN BANK AND BOOKS	\$ 0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 2,792,340.87
VOID CHECKS PRIOR MO	
RECEIPTS	\$ 1,088,146.72
ACH (FINOVA/WORLDPAY/ARBITER)	\$ (2,182.74)
EXPENSES: ACC PAYABLE	\$ (373,778.22)
PAYROLL	\$ (1,171,084.87)
ENDING BALANCE	<u>\$ 2,333,441.76</u>
Balance in separate PayPal Account (fundraisers)	\$ 10.00

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.

C. Anderson

7/20/26

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			
54241	05/07/2026	PRINTED	006102 JACQUELINE BLADES	7.96			
54266	05/18/2026	PRINTED	000694 FT. THOMAS FLORIST	70.00			
54282	05/20/2026	PRINTED	005872 JULIE GRIFFITH	134.49			
54296	05/26/2026	PRINTED	006120 BLUE CATTY'S	477.60			
54310	05/26/2026	PRINTED	005061 ENCORE TECHNOLOGIES	1,100.00			
54346	05/26/2026	PRINTED	004148 WILDER WINNELSON	587.71			
54364	06/08/2026	PRINTED	005317 BISHOP BROSSART HIGH SCHO	100.00			
54373	06/08/2026	PRINTED	005589 KTCCCA	200.00			
54379	05/31/2026	PRINTED	005638 FIFTH THIRD BANK	8,726.11			
54380	05/31/2026	PRINTED	005638 FIFTH THIRD BANK	385.05			
54381	05/31/2026	PRINTED	003467 VISA-CARDMEMBER SERVICE	11,448.00			
54382	05/31/2026	PRINTED	003467 VISA-CARDMEMBER SERVICE	1,969.97			
54383	05/31/2026	PRINTED	003467 VISA-CARDMEMBER SERVICE	152.62			
54386	06/25/2026	PRINTED	000614 EGELSTON MAYNARD	51.96			
54387	06/25/2026	PRINTED	004866 HOMETOWN HEROES	450.00			
54388	06/25/2026	PRINTED	006124 I'MPORTANT, INC.	5,000.00			
54389	06/25/2026	PRINTED	002196 A-1 ELECTRIC	17.04			
54394	06/25/2026	PRINTED	004971 BREAKOUT, INC.	99.00			
54395	06/25/2026	PRINTED	005035 CAMPBELL CO IMAGINATION L	296.03			
54396	06/25/2026	PRINTED	004174 CITY OF DAYTON	90,517.45			
54397	06/25/2026	PRINTED	005384 CNA SURETY	712.60			
54398	06/25/2026	PRINTED	006123 COLLEGE BOARD	737.28			
54399	06/25/2026	PRINTED	005861 CONTROLS & SHEET METAL IN	17.50			
54400	06/25/2026	PRINTED	005163 CULLIGAN OF FAIRFIELD	67.26			
54401	06/25/2026	PRINTED	004933 DEMARCUS LAW, PLLC	350.00			
54402	06/25/2026	PRINTED	004469 DRUG FREE CLUBS OF AMERIC	2,445.00			
54403	06/25/2026	PRINTED	004254 DUKE ENERGY	2,488.37			
54404	06/25/2026	PRINTED	005061 ENCORE TECHNOLOGIES	1,123.74			
54407	06/25/2026	PRINTED	004137 EXTERMITAL PEST CONTROL	715.75			
54409	06/25/2026	PRINTED	000694 FT. THOMAS FLORIST	2,542.78			
54410	06/25/2026	PRINTED	005159 GATEWAY COMMUNITY AND TEC	21,214.00			
54413	06/25/2026	PRINTED	005368 INFOHANDLER.COM	715.14			
54414	06/25/2026	PRINTED	003483 JEFFERSON PILOT LIFE	238.49			
54415	06/25/2026	PRINTED	001008 KASA	2,054.96			
54420	06/25/2026	PRINTED	001365 NKCES	65,721.00			
54421	06/25/2026	PRINTED	005232 NORTHERN KY UNIVERSITY	12,422.00			
54423	06/25/2026	PRINTED	004201 NO. KY. EDUCATION COUNCIL	2,100.00			
54424	06/25/2026	PRINTED	005862 NORWOOD HARDWARE & SUPPLY	78.00			

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
54425	06/25/2026	PRINTED	004539 OTIS ELEVATOR CO	350.00			
54426	06/25/2026	PRINTED	004547 PEDIATRIC THERAPY SPECIAL	1,548.00			
54427	06/25/2026	PRINTED	004203 PITNEY BOWES INC	298.09			
54428	06/25/2026	PRINTED	005728 POSITIVE TRAINING LLC	500.00			
54430	06/25/2026	PRINTED	005184 RIVERSIDE INSIGHTS	555.00			
54431	06/25/2026	PRINTED	004227 SANITATION DISTRICT 1	315.90			
54433	06/25/2026	PRINTED	006040 SECURITY 101 HOLDINGS LLC	3,170.65			
54434	06/25/2026	PRINTED	004404 BNS FBO SHRED IT USA - CI	158.58			
54437	06/25/2026	PRINTED	001759 STIGLER SUPPLY CO	677.19			
54438	06/25/2026	PRINTED	003880 TIMOTHY CHENOT	79.99			
54439	06/25/2026	PRINTED	004948 TRAFERA HOLDINGS, LLC	73,876.50			
54441	06/25/2026	PRINTED	005795 YONDR INC.	779.99			
54442	06/25/2026	PRINTED	006074 ZERHUSEN HOLTEN COMMISSIO	2,628.45			
54443	06/30/2026	PRINTED	003478 ERLANGER-ELSMERE SCHOOLS	8,406.72			
54444	06/30/2026	PRINTED	002302 GORDON FOOD SERVICE	2,980.96			
54445	06/30/2026	PRINTED	006051 MD PIZZA LLC	1,748.97			
54446	06/30/2026	PRINTED	004646 REITER DAIRY/SPRINGFIELD	2,773.18			
69 CHECKS CASH ACCOUNT TOTAL				361,967.16	.00		

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 06/30/2026

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 06/30/2026

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
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
1092	KY STATE TREAS (DEF COMP)	05/29/2026	102953	665.00
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
1836	THE CITY OF DAYTON KY	05/29/2026	102967	1,821.04
2121	CAMPBELL COUNTY FISCAL COURT	05/29/2026	102968	746.80
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
1567	CHAMBERS, TARA	06/15/2026	102977	611.21
1864	MCDONALD, TERESA C	06/15/2026	102978	1,702.78
385	COLONIAL INS	06/15/2026	102980	4.89
1092	KY STATE TREAS (DEF COMP)	06/15/2026	102981	260.00
1836	THE CITY OF DAYTON KY	06/15/2026	102982	5,225.90
2121	CAMPBELL COUNTY FISCAL COURT	06/15/2026	102983	2,194.78
2845	DELTA DENTAL	06/15/2026	102984	857.43
3483	JEFFERSON PILOT LIFE	06/15/2026	102985	32.33
3743	AMERICAN FIDELITY ASSURANCE CO.	06/15/2026	102986	5,989.00
3790	GRANGE INSURANCE	06/15/2026	102987	38.90
3804	VSP VISION	06/15/2026	102988	173.86
3928	AMERICAN FIDELITY	06/15/2026	102989	1,025.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2026	102990	60.12
5767	BRIGHTHOUSE FINANCIAL	06/15/2026	102992	90.00
1707	HUFF, ERICKA L	06/15/2026	102993	1,101.03
385	COLONIAL INS	06/15/2026	102997	4.89
1092	KY STATE TREAS (DEF COMP)	06/15/2026	102998	260.00
1836	THE CITY OF DAYTON KY	06/15/2026	102999	5,224.69
2121	CAMPBELL COUNTY FISCAL COURT	06/15/2026	103000	2,194.27
2845	DELTA DENTAL	06/15/2026	103001	857.43
3483	JEFFERSON PILOT LIFE	06/15/2026	103002	32.33
3743	AMERICAN FIDELITY ASSURANCE CO.	06/15/2026	103003	5,989.00
3790	GRANGE INSURANCE	06/15/2026	103004	38.90
3804	VSP VISION	06/15/2026	103005	173.86
3928	AMERICAN FIDELITY	06/15/2026	103006	1,025.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2026	103007	60.12
5767	BRIGHTHOUSE FINANCIAL	06/15/2026	103009	90.00
1707	HUFF, ERICKA L	06/15/2026	103010	1,101.04
1567	CHAMBERS, TARA	06/15/2026	103011	611.20
385	COLONIAL INS	06/15/2026	103014	4.89
1836	THE CITY OF DAYTON KY	06/15/2026	103016	5,223.47

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 06/30/2026

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 06/30/2026

EMP #	NAME	ISSUED	CHECK #	AMOUNT
2121	CAMPBELL COUNTY FISCAL COURT	06/15/2026	103017	2,193.19
2845	DELTA DENTAL	06/15/2026	103018	857.43
3483	JEFFERSON PILOT LIFE	06/15/2026	103019	32.33
3790	GRANGE INSURANCE	06/15/2026	103021	38.90
3928	AMERICAN FIDELITY	06/15/2026	103023	1,025.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2026	103024	60.12
5767	BRIGHTHOUSE FINANCIAL	06/15/2026	103026	90.00
94	FUCHS, KAREN M	06/15/2026	103032	418.71
1864	MCDONALD, TERESA C	06/15/2026	103033	1,702.78
1836	THE CITY OF DAYTON KY	06/15/2026	103037	7,884.57
2121	CAMPBELL COUNTY FISCAL COURT	06/15/2026	103038	3,287.09
2845	DELTA DENTAL	06/15/2026	103039	1,428.74
3483	JEFFERSON PILOT LIFE	06/15/2026	103040	76.32
3790	GRANGE INSURANCE	06/15/2026	103042	62.52
3928	AMERICAN FIDELITY	06/15/2026	103044	1,025.00
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2026	103045	105.56
319	BISHOP, LISA	06/15/2026	103055	62.90
1230	STUEMPEL, HEATHER	06/15/2026	103056	73.00
1838	CAMPBELL, ANNETTE L	06/15/2026	103058	62.12
1836	THE CITY OF DAYTON KY	06/15/2026	103059	25.00
2121	CAMPBELL COUNTY FISCAL COURT	06/15/2026	103060	10.35
385	COLONIAL INS	06/30/2026	103064	6.90
1836	THE CITY OF DAYTON KY	06/30/2026	103066	2,617.72
2121	CAMPBELL COUNTY FISCAL COURT	06/30/2026	103067	1,076.79
2845	DELTA DENTAL	06/30/2026	103068	351.87
3483	JEFFERSON PILOT LIFE	06/30/2026	103069	43.99
3790	GRANGE INSURANCE	06/30/2026	103071	23.62
3961	CINCINNATI LIFE INSURANCE COMPANY	06/30/2026	103073	45.44
5767	BRIGHTHOUSE FINANCIAL	06/30/2026	103075	100.00
6112	EAGLE FINANCIAL SERVICES INC.	06/30/2026	103076	311.97
TOTAL CHECKS			76	118,055.85

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 12

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-602,686.46	574,100.24
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	TOTAL ASSETS		-602,686.46	674,100.24
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-26,922.54	-26,922.54
10	7461	ACCR SALARIES & BENEFIT PBLE	.01	.01
10	7603	PURCHASE OBLIGATIONS	-44,590.22	10,905.77
	TOTAL LIABILITIES		-71,512.75	-16,016.76
FUND BALANCE				
10	6302	REVENUES CONTROL	-437,086.20	-7,513,442.11
10	7602	EXPENDITURES CONTROL	1,066,695.19	8,842,919.96
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	44,590.22	-10,905.77
10	8770	UNASSIGNED FUND BALANCE	.00	-1,976,655.56
	TOTAL FUND BALANCE		674,199.21	-658,083.48
	TOTAL LIABILITIES + FUND BALANCE		602,686.46	-674,100.24

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 12

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-273,129.37	-52,522.44
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		-273,129.37	182,477.56
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	-20,200.56	-20,200.56
	20	7481	ADVANCES FROM GRANTORS	.00	15,386.01
	20	7603	PURCHASE OBLIGATIONS	-35,460.00	.00
		TOTAL LIABILITIES		-55,660.56	-4,814.55
FUND BALANCE					
	20	6302	REVENUES CONTROL	-55,846.61	-2,513,312.37
	20	7602	EXPENDITURES CONTROL	349,176.54	2,349,789.59
	20	8731	RESTRICTED GRANTS	.00	-136,366.25
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	35,460.00	.00
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	136,480.64
	20	8770	UNASSIGNED FUND BALANCE	.00	-14,466.61
		TOTAL FUND BALANCE		328,789.93	-177,875.00
		TOTAL LIABILITIES + FUND BALANCE		273,129.37	-182,689.55

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 12

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-948.67	19,287.47
			TOTAL ASSETS	-948.67	19,287.47
FUND BALANCE					
	21	6302	REVENUES CONTROL	.00	-33,824.46
	21	7602	EXPENDITURES CONTROL	948.67	14,536.99
			TOTAL FUND BALANCE	948.67	-19,287.47
			TOTAL LIABILITIES + FUND BALANCE	948.67	-19,287.47

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 12

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	-770.32	125,427.95
	TOTAL ASSETS		-770.32	125,427.95
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	.00	285.00
25	7603	PURCHASE OBLIGATIONS	-12,956.50	1,743.37
	TOTAL LIABILITIES		-12,956.50	2,028.37
FUND BALANCE				
25	6302	REVENUES CONTROL	-18,119.31	-527,055.68
25	7602	EXPENDITURES CONTROL	18,889.63	387,852.71
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	12,956.50	6,027.22
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,719.43
	TOTAL FUND BALANCE		13,726.82	-127,456.32
	TOTAL LIABILITIES + FUND BALANCE		770.32	-125,427.95

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 12

				NET CHANGE	ACCOUNT
FUND: 310 CAPITAL OUTLAY FUND				FOR PERIOD	BALANCE
ASSETS					
31	6101	CASH IN BANK		.00	83,781.19
	TOTAL ASSETS			.00	83,781.19
FUND BALANCE					
31	6302	REVENUES CONTROL		.00	-73,796.00
31	7602	EXPENDITURES CONTROL		.00	71,715.61
31	8734	RESTRICTED-SFCCESCROW-PRIOR		.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	-83,781.19
	TOTAL LIABILITIES + FUND BALANCE			.00	-83,781.19

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 12

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
32	6101	CASH IN BANK		-8,062.63	364,797.16
	TOTAL ASSETS			-8,062.63	364,797.16
FUND BALANCE					
32	6302	REVENUES CONTROL		-426,775.00	-1,594,827.00
32	7602	EXPENDITURES CONTROL		434,837.63	1,585,929.92
32	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-355,900.08
	TOTAL FUND BALANCE			8,062.63	-364,797.16
	TOTAL LIABILITIES + FUND BALANCE			8,062.63	-364,797.16

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 12

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-8,094.88		725,617.75
36	6101I	CERT OF DEP-CASH EQUIV	.00		3,001,967.00
TOTAL ASSETS			-8,094.88		3,727,584.75
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	-9,583.00		-9,583.00
TOTAL LIABILITIES			-9,583.00		-9,583.00
FUND BALANCE					
36	6302	REVENUES CONTROL	.00		-3,530,616.82
36	7602	EXPENDITURES CONTROL	17,677.88		4,146,052.50
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00		-4,333,437.43
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		80,002.32
36	8770	UNASSIGNED FUND BALANCE	.00		-80,002.32
TOTAL FUND BALANCE			17,677.88		-3,718,001.75
TOTAL LIABILITIES + FUND BALANCE			8,094.88		-3,727,584.75

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 12

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	438,274.79	.00
			TOTAL ASSETS	438,274.79	.00
FUND BALANCE					
	40	6302	REVENUES CONTROL	-434,837.63	-1,468,817.58
	40	7602	EXPENDITURES CONTROL	-3,437.16	1,468,817.58
			TOTAL FUND BALANCE	-438,274.79	.00
			TOTAL LIABILITIES + FUND BALANCE	-438,274.79	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	1,318.76	175,957.98
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			1,318.76	301,463.11
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-22,583.77	-22,606.33
51	75410	UNFUNDED OPEB LIAB-OPEB LIAB	.00	16,171.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-558,527.00
51	7603	PURCHASE OBLIGATIONS	-22,583.77	13,350.61
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-157,212.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-66,415.00
TOTAL LIABILITIES			-45,167.54	-775,238.72
FUND BALANCE				
51	6302	REVENUES CONTROL	-59,872.27	-717,661.34
51	7602	EXPENDITURES CONTROL	81,137.28	670,824.78
51	87370	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)	22,583.77	-13,350.61
TOTAL FUND BALANCE			43,848.78	473,775.61
TOTAL LIABILITIES + FUND BALANCE			-1,318.76	-301,463.11

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2026 12

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-4,900.33	-18,005.54
	TOTAL ASSETS		-4,900.33	-18,005.54
FUND BALANCE				
52	6302	REVENUES CONTROL	-12,989.63	-111,096.45
52	7602	EXPENDITURES CONTROL	17,889.96	129,852.71
52	8739	RESTRICTED-NET ASSETS	.00	-750.72
	TOTAL FUND BALANCE		4,900.33	18,005.54
	TOTAL LIABILITIES + FUND BALANCE		4,900.33	18,005.54

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