

DAYTON BOARD OF EDUCATION

BANK RECONCILIATION

JULY 2026

BANK

CHECKING BANK BALANCE	\$ 3,108,586.68
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (68,003.43)
LESS OUTSTANDING CHECKS PR	\$ (12,794.67)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (510.11)
LESS OUTSTANDING ACH (KTRS)	\$ (8,993.05)
LESS OUTSTANDING ACH (CERS)	\$ (22,146.46)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (4,531.22)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (17,338.70)
LESS OUTSTANDING ACH (VSP)	\$ (1,645.14)
LESS OUTSTANDING ACH (SUMMER HEALTH INS)	\$ (108,229.21)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (9,834.99)
LESS OUTSTANDING ACH (KY TAX)	\$ (2,770.25)
TOTAL BANK	<u>\$ 3,186,789.45</u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 1,099,331.28
SPECIAL REVENUE FUND	\$ 388,993.41
DISTRICT ACTIVITY FUND	\$ 19,287.47
SCHOOL ACTIVITY FUND	\$ 138,893.42
CAPITAL OUTLAY FUND	\$ 28,200.00
BUILDING FUND	\$ 928,587.16
CONSTRUCTION FUND	\$ 716,034.75
DEBT SERVICE FUND	\$ (257,450.00)
FOOD SERVICE FUND	\$ 142,917.50
DAYCARE FUND	\$ (18,005.54)
TOTAL BOOKS	<u>\$ 3,186,789.45</u>
DIFFERENCE IN BANK AND BOOKS	\$ -

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 2,333,626.09
VOID CHECKS PRIOR MO	
RECEIPTS (LESS STATE DEPOSIT RETURN)	\$ 1,320,671.81
ACH (FINOVA/WORLDPAY/ARBITER)	\$ (39,657.12)
EXPENSES: ACC PAYABLE	\$ (123,528.42)
PAYROLL	\$ (304,322.91)
ENDING BALANCE	<u>\$ 3,186,789.45</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.



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			
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			
54196	04/30/2026	PRINTED	005175 JUNIOR LIBRARY GUILD	1,563.44			
54241	05/07/2026	PRINTED	006102 JACQUELINE BLADES	7.96			
54282	05/20/2026	PRINTED	005872 JULIE GRIFFITH	134.49			
54346	05/26/2026	PRINTED	004148 WILDER WINNELSON	587.71			
54373	06/08/2026	PRINTED	005589 KTCCA	200.00			
54445	06/30/2026	PRINTED	006051 MD PIZZA LLC	1,748.97			
54470	07/13/2026	PRINTED	006126 SMALL ENGINES OF CAMPBELL	1,149.88			
54473	07/13/2026	PRINTED	003897 TRIMARK SSKEMP - CLEVELAN	22,583.77			
54476	07/14/2026	PRINTED	005469 DIXIE HEIGHTS HIGH SCHOOL	250.00			
54477	07/14/2026	PRINTED	006128 ENLIGHTENAI EDUCATION, IN	3,500.00			
54478	07/14/2026	PRINTED	001167 LUDLOW INDEPENDENT SCHOOL	650.00			
54479	07/14/2026	PRINTED	005232 NORTHERN KY UNIVERSITY	3,800.00			
54483	07/27/2026	PRINTED	006130 EASTERN KENTUCKY UNIVERSI	2,500.00			
54484	07/27/2026	PRINTED	000614 EGELSTON MAYNARD	917.49			
54487	07/27/2026	PRINTED	005232 NORTHERN KY UNIVERSITY	2,250.00			
54488	07/27/2026	PRINTED	006131 ALEXANDER SMITH	54.00			
54494	07/28/2026	PRINTED	005435 EMMA DONELAN	500.00			
54495	07/28/2026	PRINTED	005668 GATEWAY COMMUNITY AND TEC	1,500.00			
54496	07/28/2026	PRINTED	005504 HICKORY STICKS GOLF CLUB	10,732.00			
54497	07/28/2026	PRINTED	005826 MILLCRAFT PAPER COMPANY	1,530.00			
54498	07/28/2026	PRINTED	005232 NORTHERN KY UNIVERSITY	1,000.00			
54499	07/28/2026	PRINTED	001928 THOMAS MORE COLLEGE	240.00			
33 CHECKS CASH ACCOUNT TOTAL				68,003.43	.00		

OUTSTANDING CHECK REGISTER**CHECK DATE FROM: 01/01/2024 TO: 07/31/2026**
 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 07/31/2026

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
385	COLONIAL INS	06/15/2026	102980	4.89
2845	DELTA DENTAL	06/15/2026	102984	857.43
3483	JEFFERSON PILOT LIFE	06/15/2026	102985	32.33
3790	GRANGE INSURANCE	06/15/2026	102987	38.90
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
2845	DELTA DENTAL	06/15/2026	103001	857.43
3483	JEFFERSON PILOT LIFE	06/15/2026	103002	32.33
3790	GRANGE INSURANCE	06/15/2026	103004	38.90
3961	CINCINNATI LIFE INSURANCE COMPANY	06/15/2026	103007	60.12
319	BISHOP, LISA	06/15/2026	103055	62.90
1836	THE CITY OF DAYTON KY	07/15/2026	103082	2,537.39
2121	CAMPBELL COUNTY FISCAL COURT	07/15/2026	103083	1,043.49
2845	DELTA DENTAL	07/15/2026	103084	338.69
3483	JEFFERSON PILOT LIFE	07/15/2026	103085	43.99
3790	GRANGE INSURANCE	07/15/2026	103087	23.62
3961	CINCINNATI LIFE INSURANCE COMPANY	07/15/2026	103089	45.44
1836	THE CITY OF DAYTON KY	07/15/2026	103093	176.13
2121	CAMPBELL COUNTY FISCAL COURT	07/15/2026	103094	70.46
385	COLONIAL INS	07/30/2026	103098	6.90
1836	THE CITY OF DAYTON KY	07/30/2026	103100	2,676.92
2121	CAMPBELL COUNTY FISCAL COURT	07/30/2026	103101	1,097.42
2845	DELTA DENTAL	07/30/2026	103102	338.69
3483	JEFFERSON PILOT LIFE	07/30/2026	103103	43.99
3790	GRANGE INSURANCE	07/30/2026	103105	23.62
3961	CINCINNATI LIFE INSURANCE COMPANY	07/30/2026	103107	45.44
5767	BRIGHTHOUSE FINANCIAL	07/30/2026	103108	100.00
6112	EAGLE FINANCIAL SERVICES INC.	07/30/2026	103109	311.97
TOTAL CHECKS			32	12,794.67

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	189,388.44	871,654.53	
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00	
10	6153	ACCOUNTS RECEIVABLE	.00	127,677.28	
TOTAL ASSETS			189,388.44	1,099,331.81	
LIABILITIES					
10	7421	ACCOUNTS PAYABLE	-228,676.66	-255,599.20	
10	7603	PURCHASE OBLIGATIONS	78.92	10,984.69	
TOTAL LIABILITIES			-228,597.74	-244,614.51	
FUND BALANCE					
10	6302	REVENUES CONTROL	-445,897.09	-445,897.09	
10	7602	EXPENDITURES CONTROL	485,185.31	485,185.31	
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-78.92	-10,984.69	
10	8770	UNASSIGNED FUND BALANCE	.00	-883,020.83	
TOTAL FUND BALANCE			39,209.30	-854,717.30	
TOTAL LIABILITIES + FUND BALANCE			-189,388.44	-1,099,331.81	

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101	CASH IN BANK	117,671.81	20,659.73	
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00	
20	6153	ACCOUNTS RECEIVABLE	.00	133,333.68	
TOTAL ASSETS			117,671.81	388,993.41	
LIABILITIES					
20	7421	ACCOUNTS PAYABLE	-36,920.19	-57,120.75	
20	7481	ADVANCES FROM GRANTORS	.00	15,386.01	
TOTAL LIABILITIES			-36,920.19	-41,734.74	
FUND BALANCE					
20	6302	REVENUES CONTROL	-176,649.71	-176,649.71	
20	7602	EXPENDITURES CONTROL	95,898.09	95,898.09	
20	8731	RESTRICTED GRANTS	.00	-299,826.84	
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	136,480.64	
20	8770	UNASSIGNED FUND BALANCE	.00	-103,160.85	
TOTAL FUND BALANCE			-80,751.62	-347,258.67	
TOTAL LIABILITIES + FUND BALANCE			-117,671.81	-388,993.41	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2027 1

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	.00	19,287.47
			TOTAL ASSETS	.00	19,287.47
FUND BALANCE					
	21	8770	UNASSIGNED FUND BALANCE	.00	-19,287.47
			TOTAL FUND BALANCE	.00	-19,287.47
			TOTAL LIABILITIES + FUND BALANCE	.00	-19,287.47

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 1

			NET CHANGE	ACCOUNT
FUND: 25 SCHOOL ACTIVITY FDS			FOR PERIOD	BALANCE
ASSETS				
	25	6101 CASH IN BANK	-6,823.84	138,893.42
		TOTAL ASSETS	-6,823.84	138,893.42
LIABILITIES				
	25	7421 ACCOUNTS PAYABLE	.00	285.00
	25	7603 PURCHASE OBLIGATIONS	30,564.47	32,307.84
		TOTAL LIABILITIES	30,564.47	32,592.84
FUND BALANCE				
	25	6302 REVENUES CONTROL	-128,075.55	-128,075.55
	25	7602 EXPENDITURES CONTROL	29,514.34	29,514.34
	25	8737 RESTRICTED - OTHER	105,385.05	105,385.05
	25	8753 ASSIGNED-PUR OBLG CURR (1-12)	-30,564.47	-24,537.25
	25	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,719.43
	25	8770 UNASSIGNED FUND BALANCE	.00	-159,492.28
		TOTAL FUND BALANCE	-23,740.63	-171,486.26
		TOTAL LIABILITIES + FUND BALANCE	6,823.84	-138,893.42

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	28,200.00	28,200.00
			TOTAL ASSETS	28,200.00	28,200.00
LIABILITIES					
	31	7421	ACCOUNTS PAYABLE	-35,633.92	-35,633.92
			TOTAL LIABILITIES	-35,633.92	-35,633.92
FUND BALANCE					
	31	6302	REVENUES CONTROL	-35,250.00	-35,250.00
	31	7602	EXPENDITURES CONTROL	42,683.92	42,683.92
	31	8734	RESTRICTED-SFCCESCROW-PRIOR	.00	-45,782.96
	31	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	45,782.96
			TOTAL FUND BALANCE	7,433.92	7,433.92
			TOTAL LIABILITIES + FUND BALANCE	-28,200.00	-28,200.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2027 1

				NET CHANGE	ACCOUNT
FUND: 320 BUILDING FUND (5 CENT LEVY)				FOR PERIOD	BALANCE
ASSETS					
	32	6101	CASH IN BANK	563,790.00	928,587.16
		TOTAL ASSETS		563,790.00	928,587.16
FUND BALANCE					
	32	6302	REVENUES CONTROL	-563,790.00	-563,790.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-364,797.16
		TOTAL FUND BALANCE		-563,790.00	-928,587.16
		TOTAL LIABILITIES + FUND BALANCE		-563,790.00	-928,587.16

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 1

				NET CHANGE	ACCOUNT
FUND: 360 CONSTRUCTION FUND				FOR PERIOD	BALANCE
ASSETS					
	36	6101	CASH IN BANK	-9,583.00	716,034.75
	36	6101I	CERT OF DEP-CASH EQUIV	.00	3,001,967.00
	TOTAL ASSETS			-9,583.00	3,718,001.75
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	8,132.65	-1,450.35
	36	7603	PURCHASE OBLIGATIONS	29,433.00	29,433.00
	TOTAL LIABILITIES			37,565.65	27,982.65
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	1,450.35	1,450.35
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-3,718,001.75
	36	8753	ASSIGNED-PURCH OBL - CURRENT	-29,433.00	-29,433.00
	TOTAL FUND BALANCE			-27,982.65	-3,745,984.40
	TOTAL LIABILITIES + FUND BALANCE			9,583.00	-3,718,001.75

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES					
	40	7421	ACCOUNTS PAYABLE	-257,450.00	-257,450.00
			TOTAL LIABILITIES	-257,450.00	-257,450.00
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	257,450.00	257,450.00
			TOTAL FUND BALANCE	257,450.00	257,450.00
			TOTAL LIABILITIES + FUND BALANCE	.00	.00

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 1

				NET CHANGE	ACCOUNT
FUND: 51 FOOD SERVICE FUND				FOR PERIOD	BALANCE
ASSETS					
51	6101	CASH IN BANK		-33,040.48	142,917.50
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				-33,040.48	268,422.63
LIABILITIES					
51	7421	ACCOUNTS PAYABLE		21,385.06	-1,221.27
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		9,908.83	23,259.44
51	7700O	DEF INFLOW RESOUR-OPEB LIAB		.00	-157,212.00
51	7700P	DEFER INFLOW RESOR-PENSION		.00	-66,415.00
TOTAL LIABILITIES				31,293.89	-743,944.83
FUND BALANCE					
51	7602	EXPENDITURES CONTROL		11,655.42	11,655.42
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	-153,710.65
51	8739I	RESTR NET POSITION-INVENTO		.00	-916.13
51	8753	ASSIGNED-PUR OBLG CURR (1-12)		-9,908.83	-23,259.44
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE		.00	13,350.61
51	8770	UNASSIGNED FUND BALANCE		.00	-13,350.61
TOTAL FUND BALANCE				1,746.59	475,522.20
TOTAL LIABILITIES + FUND BALANCE				33,040.48	-268,422.63

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2027 1

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	.00	-18,005.54
			TOTAL ASSETS	.00	-18,005.54
FUND BALANCE					
	52	8739	RESTRICTED-NET ASSETS	.00	18,005.54
			TOTAL FUND BALANCE	.00	18,005.54
			TOTAL LIABILITIES + FUND BALANCE	.00	18,005.54

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