

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

BANK

CHECKING BANK BALANCE	\$ 2,302,462.41
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (37,822.22)
LESS OUTSTANDING CHECKS PR	\$ (45,576.24)
LESS OUTSTANDING ACH (OHIO TAX)	\$ (1,338.37)
LESS OUTSTANDING ACH (KTRS)	\$ (41,930.28)
LESS OUTSTANDING ACH (CERS)	\$ (35,779.56)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	\$ (17,810.06)
LESS OUTSTANDING ACH (HEALTH INS)	\$ (16,454.02)
LESS OUTSTANDING ACH (VSP)	\$ (7,622.06)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (7,983.79)
LESS OUTSTANDING ACH (KY TAX)	\$ (7,945.93)
TOTAL BANK	\$ 2,417,199.88

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 588,298.28
SPECIAL REVENUE FUND	\$ 205,678.99
DISTRICT ACTIVITY FUND	\$ 18,855.98
SCHOOL ACTIVITY FUND	\$ 130,246.10
CAPITAL OUTLAY FUND	\$ (7,433.92)
BUILDING FUND	\$ 928,587.16
CONSTRUCTION FUND	\$ 714,584.40
DEBT SERVICE FUND	\$ (252,905.43)
FOOD SERVICE FUND	\$ 115,538.41
DAYCARE FUND	\$ (24,250.09)
TOTAL BOOKS	\$ 2,417,199.88
DIFFERENCE IN BANK AND BOOKS	\$ (0.00)

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 3,231,721.14
VOID CHECKS PRIOR MO	54332
RECEIPTS	\$ 599,642.42
ACH (FINOVA/WORLDPAY/ARBITER)	\$ (297.82)
EXPENSES: ACC PAYABLE	\$ (660,858.01)
PAYROLL	\$ (753,007.85)
ENDING BALANCE	\$ 2,417,199.88
Balance in separate PayPal Account (fundraisers)	\$ 810.82

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

9/18/26

Date

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 08/31/2026

 CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 08/31/2026

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
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
1836	THE CITY OF DAYTON KY	07/15/2026	103093	176.13
2121	CAMPBELL COUNTY FISCAL COURT	07/15/2026	103094	70.46
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
1668	HUNDEMER, PAUL L	08/28/2026	103129	1,311.57
1967	BUNDY, JOSHUA L	08/28/2026	103131	288.59
2016	DAVIS, ANDREW	08/28/2026	103132	1,567.34
94	FUCHS, KAREN M	08/28/2026	103133	1,087.35
2024	GOMEZ-MALDONADO, EBONY	08/28/2026	103134	554.99
1933	NOONCHESTER, RONNIE	08/28/2026	103135	921.29
1974	OWENSBY, DEANDRE D	08/28/2026	103136	268.62
1882	BERRINGER, ANNA M	08/28/2026	103139	96.30
2021	DEATON, KAELYN E	08/28/2026	103140	1,126.47
1606	MONELL, SAMANTHA	08/28/2026	103141	1,746.55
385	COLONIAL INS	08/28/2026	103143	11.79
1836	THE CITY OF DAYTON KY	08/28/2026	103145	16,608.13
2121	CAMPBELL COUNTY FISCAL COURT	08/28/2026	103146	6,875.54
2845	DELTA DENTAL	08/28/2026	103147	2,564.52
3483	JEFFERSON PILOT LIFE	08/28/2026	103148	152.64
3790	GRANGE INSURANCE	08/28/2026	103150	125.04
3928	AMERICAN FIDELITY	08/28/2026	103152	1,025.00
3961	CINCINNATI LIFE INSURANCE COMPANY	08/28/2026	103153	211.12
5767	BRIGHTHOUSE FINANCIAL	08/28/2026	103155	190.00
6112	EAGLE FINANCIAL SERVICES INC.	08/28/2026	103156	311.97
1970	KENNEDY, MARCUS	08/28/2026	103157	219.45
TOTAL CHECKS			30	45,576.24

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			
54445	06/30/2026	PRINTED	006051 MD PIZZA LLC	1,748.97			
54476	07/14/2026	PRINTED	005469 DIXIE HEIGHTS HIGH SCHOOL	250.00			
54477	07/14/2026	PRINTED	006128 ENLIGHTENAI EDUCATION, IN	3,500.00			
54515	08/11/2026	PRINTED	006140 ANGEL MASON	54.00			
54516	08/11/2026	PRINTED	006142 ANN ARGO	54.00			
54527	08/11/2026	PRINTED	005031 CHRIS WRIGHT	234.00			
54548	08/11/2026	PRINTED	004673 KASL	85.00			
54549	08/11/2026	PRINTED	001012 KASS	1,347.00			
54584	08/11/2026	PRINTED	006141 TEALA BABB	54.00			
54598	08/11/2026	PRINTED	005476 SIGN GYPSIES	105.00			
54600	08/11/2026	PRINTED	006012 GOLD MEDAL	242.35			
54611	08/20/2026	PRINTED	001167 LUDLOW INDEPENDENT SCHOOL	750.00			
54612	08/20/2026	PRINTED	005099 NKFCA C/O RANDY BORCHERS	250.00			
54613	08/20/2026	PRINTED	005311 NOTRE DAME ACADEMY	80.00			
54614	08/20/2026	PRINTED	004203 PITNEY BOWES INC	100.00			
54616	08/20/2026	PRINTED	004866 HOMETOWN HEROES	222.00			
54618	08/21/2026	PRINTED	005660 BOONE COUNTY JAGUARS XC	100.00			
54621	08/21/2026	PRINTED	001708 SNAPPY TOMATO PIZZA	111.99			
54622	08/27/2026	PRINTED	005660 BOONE COUNTY JAGUARS XC	10.00			
54623	08/27/2026	PRINTED	006012 GOLD MEDAL	79.95			
54624	08/27/2026	PRINTED	001966 TRANSFER STATION SPORTS A	875.00			
54625	08/28/2026	PRINTED	004658 BSN SPORTS	415.00			
54626	08/28/2026	PRINTED	005435 EMMA DONELAN	400.00			
54627	08/28/2026	PRINTED	001167 LUDLOW INDEPENDENT SCHOOL	225.00			
54628	08/28/2026	PRINTED	005275 OMNI CHEER	206.79			
54629	08/28/2026	PRINTED	006009 COCA-COLA CONSOLIDATED	573.08			
54630	08/28/2026	PRINTED	002302 GORDON FOOD SERVICE	11,701.69			
54631	08/28/2026	PRINTED	005368 INFOHANDLER.COM	441.84			
54632	08/28/2026	PRINTED	004957 JENNIFER HAMBLIN	179.00			
54633	08/28/2026	PRINTED	005292 MEGAN BLOSSER	55.79			
54634	08/28/2026	PRINTED	004646 REITER DAIRY/SPRINGFIELD	234.03			
54635	08/28/2026	PRINTED	002825 RICHARD WOLF	134.42			
54636	08/28/2026	PRINTED	005476 SIGN GYPSIES	105.00			
48 CHECKS CASH ACCOUNT TOTAL				37,822.22	.00		

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2027 2

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-424,478.33	488,298.28
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
		TOTAL ASSETS		-424,478.33	588,298.28
LIABILITIES					
	10	7421	ACCOUNTS PAYABLE	255,599.20	.00
	10	7603	PURCHASE OBLIGATIONS	6,489.52	17,474.21
		TOTAL LIABILITIES		262,088.72	17,474.21
FUND BALANCE					
	10	6302	REVENUES CONTROL	-442,604.64	-831,078.41
	10	7602	EXPENDITURES CONTROL	611,483.77	1,120,026.90
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-6,489.52	-17,474.21
	10	8770	UNASSIGNED FUND BALANCE	.00	-877,246.77
		TOTAL FUND BALANCE		162,389.61	-605,772.49
		TOTAL LIABILITIES + FUND BALANCE		424,478.33	-588,298.28

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-56,661.61	-29,321.01
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		-56,661.61	205,678.99
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	57,120.75	.00
	20	7481	ADVANCES FROM GRANTORS	.00	15,386.01
	20	7603	PURCHASE OBLIGATIONS	56,802.67	56,802.67
		TOTAL LIABILITIES		113,923.42	72,188.68
FUND BALANCE					
	20	6302	REVENUES CONTROL	-123,390.74	-167,613.58
	20	7602	EXPENDITURES CONTROL	122,931.60	218,829.69
	20	8731	RESTRICTED GRANTS	.00	-299,826.84
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	-56,802.67	-56,802.67
	20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	136,480.64
	20	8770	UNASSIGNED FUND BALANCE	.00	-108,934.91
		TOTAL FUND BALANCE		-57,261.81	-277,867.67
		TOTAL LIABILITIES + FUND BALANCE		56,661.61	-205,678.99

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2027 2

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-431.49	18,855.98
			TOTAL ASSETS	-431.49	18,855.98
FUND BALANCE					
	21	7602	EXPENDITURES CONTROL	431.49	431.49
	21	8770	UNASSIGNED FUND BALANCE	.00	-19,287.47
			TOTAL FUND BALANCE	431.49	-18,855.98
			TOTAL LIABILITIES + FUND BALANCE	431.49	-18,855.98

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	-8,647.32	130,246.10
		TOTAL ASSETS	-8,647.32	130,246.10
LIABILITIES				
	25	7421 ACCOUNTS PAYABLE	.00	285.00
	25	7603 PURCHASE OBLIGATIONS	5,134.47	37,442.31
		TOTAL LIABILITIES	5,134.47	37,727.31
FUND BALANCE				
	25	6302 REVENUES CONTROL	-21,603.73	-203,527.44
	25	7602 EXPENDITURES CONTROL	30,251.05	59,765.39
	25	8753 ASSIGNED-PUR OBLG CURR (1-12)	-5,134.47	-29,671.72
	25	8755 ASSIGNED-PURCH OBL - PRD 13/YE	.00	5,719.43
	25	8770 UNASSIGNED FUND BALANCE	.00	-259.07
		TOTAL FUND BALANCE	3,512.85	-167,973.41
		TOTAL LIABILITIES + FUND BALANCE	8,647.32	-130,246.10

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
31	6101	CASH IN BANK		-35,633.92	-7,433.92
	TOTAL ASSETS			-35,633.92	-7,433.92
LIABILITIES					
31	7421	ACCOUNTS PAYABLE		35,633.92	.00
	TOTAL LIABILITIES			35,633.92	.00
FUND BALANCE					
31	6302	REVENUES CONTROL		.00	-35,250.00
31	7602	EXPENDITURES CONTROL		.00	42,683.92
31	8734	RESTRICTED-SFCCESCROW-PRIOR0		.00	-45,782.96
31	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	45,782.96
	TOTAL FUND BALANCE			.00	7,433.92
	TOTAL LIABILITIES + FUND BALANCE			35,633.92	7,433.92

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2027 2

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

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2027 2

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-1,450.35	714,584.40
	36	6101I	CERT OF DEP-CASH EQUIV	.00	3,001,967.00
		TOTAL ASSETS		-1,450.35	3,716,551.40
LIABILITIES					
	36	7421	ACCOUNTS PAYABLE	1,450.35	.00
	36	7603	PURCHASE OBLIGATIONS	.00	29,433.00
		TOTAL LIABILITIES		1,450.35	29,433.00
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	.00	1,450.35
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-3,718,001.75
	36	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-29,433.00
		TOTAL FUND BALANCE		.00	-3,745,984.40
		TOTAL LIABILITIES + FUND BALANCE		1,450.35	-3,716,551.40

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2027 2

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	-257,450.00	-252,905.43
			TOTAL ASSETS	-257,450.00	-252,905.43
LIABILITIES					
	40	7421	ACCOUNTS PAYABLE	257,450.00	.00
			TOTAL LIABILITIES	257,450.00	.00
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	252,905.43
			TOTAL FUND BALANCE	.00	252,905.43
			TOTAL LIABILITIES + FUND BALANCE	257,450.00	252,905.43

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-32,612.83	115,538.41
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			-32,612.83	241,043.54
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	1,198.71	-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	.00	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			1,198.71	-742,746.12
FUND BALANCE				
51	6302	REVENUES CONTROL	-7,875.83	-13,109.57
51	7602	EXPENDITURES CONTROL	39,289.95	50,945.37
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)	.00	-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			31,414.12	501,702.58
TOTAL LIABILITIES + FUND BALANCE			32,612.83	-241,043.54

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2027 2

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-6,244.55	-24,250.09
	TOTAL ASSETS		-6,244.55	-24,250.09
FUND BALANCE				
52	6302	REVENUES CONTROL	-4,192.48	-4,192.48
52	7602	EXPENDITURES CONTROL	10,437.03	10,437.03
52	8739	RESTRICTED-NET ASSETS	.00	18,005.54
	TOTAL FUND BALANCE		6,244.55	24,250.09
	TOTAL LIABILITIES + FUND BALANCE		6,244.55	24,250.09

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