DAYTON BOARD OF EDUCATION
BANK RECONCILIATION
SEPTEMBER 2026

BANK		
CHECKING BANK BALANCE	$	1,756,901.43
BANK ERROR (DIR DEPOSIT VOIDED - REFUNDED IN SEPT)		
INVESTMENTS - 2 CD'S, TREASURY BILL	$	335,000.00
LESS OUTSTANDING CHECKS AP	$	(81,650.35)
LESS OUTSTANDING CHECKS PR	$	(67,673.91)
LESS OUTSTANDING ACH (OHIO TAX)	$	(1,360.10)
LESS OUTSTANDING ACH (KTRS)	$	(42,057.12)
LESS OUTSTANDING ACH (CERS)	$	(33,814.72)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	$	(20,372.04)
LESS OUTSTANDING ACH (HEALTH INS)	$	(16,812.94)
LESS OUTSTANDING ACH (VSP)	$	(12,072.86)
LESS OUTSTANDING ACH (FED HEALTH)	$	(8,071.29)
LESS OUTSTANDING ACH (KY TAX)	$	(7,705.54)
TOTAL BANK	$	1,800,310.56

CASH PER BOOKS (MUNIS)		
GENERAL FUND	$	241,682.79
SPECIAL REVENUE FUND	$	32,342.37
DISTRICT ACTIVITY FUND	$	23,855.98
SCHOOL ACTIVITY FUND	$	125,609.40
CAPITAL OUTLAY FUND	$	(7,433.92)
BUILDING FUND	$	887,792.16
CONSTRUCTION FUND	$	697,415.41
DEBT SERVICE FUND	$	(261,994.57)
FOOD SERVICE FUND	$	91,191.49
DAYCARE FUND	$	(30,150.55)
TOTAL BOOKS	$	1,800,310.56
DIFFERENCE IN BANK AND BOOKS	$	(0.00)

MUNIS RECONCILIATION			
BEGINNING BALANCE		$	2,396,713.43
VOID CHECKS PRIOR MO	54410		
RECEIPTS		$	524,752.07
ACH (FINOVA/WORLDPAY/ARBITER)		$	(390.94)
EXPENSES: ACC PAYABLE		$	(414,466.99)
PAYROLL		$	(706,297.01)
ENDING BALANCE		$	1,800,310.56
Balance in separate PayPal Account (fundraisers)		$	813.16

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.

Cindy Long 10/23/26

Finance Officer Date

DAYTON INDEPENDENT SCHOOLS

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 09/30/2026

CHECKING ACCOUNT: 10 6101
AS-OF DATE: 09/30/2026

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	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
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
1215	HORAN, SHEILA	09/15/2026	103159	94.45
2016	DAVIS, ANDREW	09/30/2026	103174	1,587.21
94	FUCHS, KAREN M	09/30/2026	103175	991.79
1882	BERRINGER, ANNA M	09/30/2026	103177	329.29
2021	DEATON, KAELYNN E	09/30/2026	103178	1,126.47
1606	MONELL, SAMANTHA	09/30/2026	103179	1,598.63
1425	TUCKER, CANDY	09/30/2026	103180	624.99
1562	WATSON, SUSAN	09/30/2026	103181	382.40
385	COLONIAL INS	09/30/2026	103182	11.79
1836	THE CITY OF DAYTON KY	09/30/2026	103184	15,835.37
2121	CAMPBELL COUNTY FISCAL COURT	09/30/2026	103185	6,515.36
2845	DELTA DENTAL	09/30/2026	103186	2,501.96
3483	JEFFERSON PILOT LIFE	09/30/2026	103187	152.64
3790	GRANGE INSURANCE	09/30/2026	103189	125.04
3928	AMERICAN FIDELITY	09/30/2026	103191	1,175.00
3961	CINCINNATI LIFE INSURANCE COMPANY	09/30/2026	103192	211.12
4937	DAYTON DAYCARE	09/30/2026	103193	2,112.79
5767	BRIGHTHOUSE FINANCIAL	09/30/2026	103194	190.00
6112	EAGLE FINANCIAL SERVICES INC.	09/30/2026	103195	311.97
	TOTAL CHECKS		30	67,673.91

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			
54477	07/14/2026	PRINTED	006128	ENLIGHTENAI EDUCATION, IN	3,500.00			
54515	08/11/2026	PRINTED	006140	ANGEL MASON	54.00			
54527	08/11/2026	PRINTED	005031	CHRIS WRIGHT	234.00			
54549	08/11/2026	PRINTED	001012	KASS	1,347.00			
54598	08/11/2026	PRINTED	005476	SIGN GYPSIES	105.00			
54635	08/28/2026	PRINTED	002825	RICHARD WOLF	134.42			
54663	09/04/2026	PRINTED	004132	EPREP, INC	8,069.00			
54670	09/04/2026	PRINTED	004647	KONA ICE	1,215.00			
54719	09/11/2026	PRINTED	006155	REBECCA SMITH	50.00			
54724	09/11/2026	PRINTED	006156	STEFANY BRAGG	8,000.00			
54725	09/11/2026	PRINTED	003897	TRIMARK SSKEMP - CLEVELAN	2,730.74			
54731	09/14/2026	PRINTED	002302	GORDON FOOD SERVICE	12,015.94			
54749	09/25/2026	PRINTED	005337	ADRENALINE FUNDRAISING	1,625.00			
54750	09/25/2026	PRINTED	005846	BALLOON WORKS, INC./SPIRI	525.00			
54751	09/25/2026	PRINTED	004658	BSN SPORTS	8,982.24			
54753	09/25/2026	PRINTED	006009	COCA-COLA CONSOLIDATED	367.76			
54754	09/25/2026	PRINTED	006023	COMMUNITY CHRISTIAN ACADE	140.00			
54755	09/25/2026	PRINTED	006012	GOLD MEDAL	205.40			
54757	09/25/2026	PRINTED	003126	TROPHY AWARDS	1,107.54			
54758	09/25/2026	PRINTED	006009	COCA-COLA CONSOLIDATED	380.38			
54759	09/25/2026	PRINTED	003478	ERLANGER-ELSMERE SCHOOLS	2,814.92			
54760	09/25/2026	PRINTED	002302	GORDON FOOD SERVICE	5,436.78			
54761	09/25/2026	PRINTED	006051	MD PIZZA LLC	703.98			
54762	09/25/2026	PRINTED	004203	PITNEY BOWES INC	131.26			
54763	09/25/2026	PRINTED	004646	REITER DAIRY/SPRINGFIELD	879.71			
54764	09/29/2026	PRINTED	004658	BSN SPORTS	58.00			
54765	09/29/2026	PRINTED	005199	FUTURE BUSINESS LEADERS O	126.00			
54766	09/29/2026	PRINTED	004866	HOMETOWN HEROES	446.00			
54767	09/29/2026	PRINTED	001167	LUDLOW INDEPENDENT SCHOOL	225.00			
54768	09/29/2026	PRINTED	005520	NKAC	940.00			
54769	09/29/2026	PRINTED	004203	PITNEY BOWES INC	104.60			
54770	09/29/2026	PRINTED	003351	RYLE HIGH SCHOOL	100.00			
54771	09/29/2026	PRINTED	006021	TK RACE MANAGEMENT	450.00			
54787	09/30/2026	PRINTED	004703	AMAZON	3,425.04			
54788	09/30/2026	PRINTED	004703	AMAZON	374.35			

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
		51 CHECKS	CASH ACCOUNT TOTAL	81,650.35	.00		

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 1 GENERAL FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	10	6101	CASH IN BANK	-332,645.64	141,682.79
	10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	10	6153	ACCOUNTS RECEIVABLE	.00	293,219.22
		TOTAL ASSETS		-332,645.64	534,902.01
LIABILITIES					
	10	7603	PURCHASE OBLIGATIONS	-10,636.30	6,837.91
		TOTAL LIABILITIES		-10,636.30	6,837.91
FUND BALANCE					
	10	6302	REVENUES CONTROL	-400,025.26	-1,231,078.67
	10	7602	EXPENDITURES CONTROL	732,670.90	1,859,595.03
	10	8753	ASSIGNED-PUR OBLG CURR (1-12)	10,636.30	-6,837.91
	10	8770	UNASSIGNED FUND BALANCE	.00	-1,163,418.37
		TOTAL FUND BALANCE		343,281.94	-541,739.92
		TOTAL LIABILITIES + FUND BALANCE		332,645.64	-534,902.01

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-180,384.24	-202,657.63
	20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS		-180,384.24	32,342.37
LIABILITIES					
	20	7603	PURCHASE OBLIGATIONS	-42,602.12	14,200.55
		TOTAL LIABILITIES		-42,602.12	14,200.55
FUND BALANCE					
	20	6302	REVENUES CONTROL	-38,315.63	-469,871.93
	20	7602	EXPENDITURES CONTROL	218,699.87	437,529.56
	20	8753	ASSIGNED-PUR OBLG CURR (1-12)	42,602.12	-14,200.55
		TOTAL FUND BALANCE		222,986.36	-46,542.92
		TOTAL LIABILITIES + FUND BALANCE		180,384.24	-32,342.37

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 21 DIST ACTIVITY(SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	5,000.00	23,855.98
		TOTAL ASSETS		5,000.00	23,855.98
FUND BALANCE					
	21	6302	REVENUES CONTROL	-5,000.00	-5,000.00
	21	7602	EXPENDITURES CONTROL	.00	431.49
	21	8770	UNASSIGNED FUND BALANCE	.00	-19,287.47
		TOTAL FUND BALANCE		-5,000.00	-23,855.98
		TOTAL LIABILITIES + FUND BALANCE		-5,000.00	-23,855.98

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 25 SCHOOL ACTIVITY FDS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	25	6101	CASH IN BANK	363.30	125,609.40
		TOTAL ASSETS		363.30	125,609.40
LIABILITIES					
	25	7603	PURCHASE OBLIGATIONS	-10,298.28	25,659.73
		TOTAL LIABILITIES		-10,298.28	25,659.73
FUND BALANCE					
	25	6302	REVENUES CONTROL	-38,519.73	-242,047.17
	25	7602	EXPENDITURES CONTROL	38,156.43	102,921.82
	25	8737	RESTRICTED - OTHER	.00	13,515.95
	25	8753	ASSIGNED-PUR OBLG CURR (1-12)	10,298.28	-25,659.73
	25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	259.07
	25	8770	UNASSIGNED FUND BALANCE	.00	-259.07
		TOTAL FUND BALANCE		9,934.98	-151,269.13
		TOTAL LIABILITIES + FUND BALANCE		-363.30	-125,609.40

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	.00	-7,433.92
		TOTAL ASSETS		.00	-7,433.92
FUND BALANCE					
	31	6302	REVENUES CONTROL	.00	-35,250.00
	31	7602	EXPENDITURES CONTROL	.00	42,683.92
	31	8734	RESTRICTED-SFCCESCROW-PRIORO	.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		.00	7,433.92

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-40,795.00	887,792.16
		TOTAL ASSETS		-40,795.00	887,792.16
FUND BALANCE					
	32	6302	REVENUES CONTROL	.00	-563,790.00
	32	7602	EXPENDITURES CONTROL	40,795.00	40,795.00
	32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-364,797.16
		TOTAL FUND BALANCE		40,795.00	-887,792.16
		TOTAL LIABILITIES + FUND BALANCE		40,795.00	-887,792.16

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	36	6101	CASH IN BANK	-17,168.99	697,415.41
	36	6101I	CERT OF DEP-CASH EQUIV	.00	3,001,967.00
		TOTAL ASSETS		-17,168.99	3,699,382.41
LIABILITIES					
	36	7603	PURCHASE OBLIGATIONS	-4,790.00	24,643.00
		TOTAL LIABILITIES		-4,790.00	24,643.00
FUND BALANCE					
	36	7602	EXPENDITURES CONTROL	17,168.99	18,619.34
	36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-3,718,001.75
	36	8753	ASSIGNED-PURCH OBL - CURRENT	4,790.00	-24,643.00
		TOTAL FUND BALANCE		21,958.99	-3,724,025.41
		TOTAL LIABILITIES + FUND BALANCE		17,168.99	-3,699,382.41

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	40	6101	CASH IN BANK	.00	-261,994.57
		TOTAL ASSETS		.00	-261,994.57
FUND BALANCE					
	40	7602	EXPENDITURES CONTROL	.00	261,994.57
		TOTAL FUND BALANCE		.00	261,994.57
		TOTAL LIABILITIES + FUND BALANCE		.00	261,994.57

BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	51	6101	CASH IN BANK	-24,346.92	91,191.49
	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		-24,346.92	216,696.62
LIABILITIES					
	51	7421	ACCOUNTS PAYABLE	-21,876.67	-21,899.23
	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	-2,730.74	20,528.70
	51	7700O	DEF INFLOW RESOUR-OPEB LIAB	.00	-157,212.00
	51	7700P	DEFER INFLOW RESOR-PENSION	.00	-66,415.00
		TOTAL LIABILITIES		-24,607.41	-767,353.53
FUND BALANCE					
	51	6302	REVENUES CONTROL	-35,871.87	-48,981.44
	51	7602	EXPENDITURES CONTROL	82,095.46	133,040.83
	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)	2,730.74	-20,528.70
	51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	13,350.61
	51	8770	UNASSIGNED FUND BALANCE	.00	-13,350.61
		TOTAL FUND BALANCE		48,954.33	550,656.91
		TOTAL LIABILITIES + FUND BALANCE		24,346.92	-216,696.62

DAYTON INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2027 3

FUND: 52 DAY CARE SERVICES				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	52	6101	CASH IN BANK	-5,900.46	-30,150.55
		TOTAL ASSETS		-5,900.46	-30,150.55
FUND BALANCE					
	52	6302	REVENUES CONTROL	-5,240.79	-9,433.27
	52	7602	EXPENDITURES CONTROL	11,141.25	21,578.28
	52	8739	RESTRICTED-NET ASSETS	.00	18,005.54
		TOTAL FUND BALANCE		5,900.46	30,150.55
		TOTAL LIABILITIES + FUND BALANCE		5,900.46	30,150.55

BALANCE SHEET FOR 2027 3

FUND: 8 GOVERNMENTAL ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	80	6201	LAND	.00	1,295,022.11
	80	6202	ACCUM DEPRECIATION-LAND	.00	-21.04
	80	6211	LAND IMPROVEMENTS	.00	99,756.92
	80	6212	ACCUM DEPR-LAND IMPROVEMENTS	.00	-154,524.77
	80	6221	BUILDINGS/BLDG IMPROVEMENTS	.00	14,346,293.31
	80	6222	ACCUM DEPR BLDG & IMPROVEMENTS	.00	-9,882,099.77
	80	6231	TECHNOLOGY EQUIPMENT	.00	1,000,548.58
	80	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-953,465.51
	80	6241	VEHICLES	.00	577,563.00
	80	6242	ACCUM DEPR-VEHICLES	.00	-353,704.06
	80	6251	GENERAL EQUIPMENT	.00	1,005,282.50
	80	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-467,463.70
	80	6261	CONSTRUCTION WORK IN PROGRESS	.00	33,894.00
		TOTAL ASSETS		.00	6,547,081.57
FUND BALANCE					
	80	8710	INVESTMENT IN GOVERNMENT ASSET	.00	-6,547,081.57
		TOTAL FUND BALANCE		.00	-6,547,081.57
		TOTAL LIABILITIES + FUND BALANCE		.00	-6,547,081.57

BALANCE SHEET FOR 2027 3

FUND: 81 FOOD SERVICE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	81	6221	BUILDINGS/BLDG IMPROVEMENTS	.00	117,379.22
	81	6222	ACCUM DEPR BLDG & IMPROVEMENTS	.00	-102,119.79
	81	6231	TECHNOLOGY EQUIPMENT	.00	9,332.00
	81	6232	ACCUM DEPR TECHNOLOGY EQUIP	.00	-10,968.40
	81	6241	VEHICLES	.00	41,156.00
	81	6242	ACCUM DEPR-VEHICLES	.00	-37,907.07
	81	6251	GENERAL EQUIPMENT	.00	247,583.81
	81	6252	ACCUM DEPR-GENERAL EQUIPMENT	.00	-246,790.01
		TOTAL ASSETS		.00	17,665.76
FUND BALANCE					
	81	8711	CAPITAL ASSETS NET RELATED DEB	.00	-17,665.76
		TOTAL FUND BALANCE		.00	-17,665.76
		TOTAL LIABILITIES + FUND BALANCE		.00	-17,665.76

BALANCE SHEET FOR 2027 3

FUND: 82 DAY CARE ASSETS				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	82	6221	BUILDINGS/BLDG IMPROVEMENTS	.00	47,900.00
	82	6222	ACCUM DEPR BLDG & IMPROVEMENTS	.00	-48,379.04
		TOTAL ASSETS		.00	-479.04
FUND BALANCE					
	82	8711	CAPITAL ASSETS NET RELATED DEB	.00	479.04
		TOTAL FUND BALANCE		.00	479.04
		TOTAL LIABILITIES + FUND BALANCE		.00	479.04

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