

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

BANK

CHECKING BANK BALANCE	\$ 4,172,405.64
INVESTMENTS - 2 CD'S, TREASURY BILL	\$ 335,000.00
LESS OUTSTANDING CHECKS AP	\$ (21,299.89)
LESS OUTSTANDING CHECKS PR	\$ (55,916.76)
LESS OUTSTANDING CHECKS (ACH 941)	
LESS OUTSTANDING ACH (OHIO TAX)	
LESS OUTSTANDING ACH (IND TAX)	
LESS OUTSTANDING ACH (KTRS)	\$ (44,666.58)
LESS OUTSTANDING ACH (CERS)	\$ (37,016.25)
LESS OUTSTANDING ACH (DENTAL/VISION/FSA/LIFE/AMFID)	
LESS OUTSTANDING ACH (HEALTH INS)	\$ (19,414.88)
LESS OUTSTANDING ACH (VSP)	\$ (9,987.93)
LESS OUTSTANDING ACH (FED HEALTH)	\$ (9,834.99)
LESS OUTSTANDING ACH (KY TAX)	\$ (8,029.76)
TOTAL BANK	<u><u>\$ 4,301,238.60</u></u>

CASH PER BOOKS (MUNIS)

GENERAL FUND	\$ 2,248,898.93
SPECIAL REVENUE FUND	\$ 542,357.10
DISTRICT ACTIVITY FUND	\$ 21,013.92
SCHOOL ACTIVITY FUND	\$ 165,251.10
CAPITAL OUTLAY FUND	\$ 45,835.19
BUILDING FUND	\$ 382,614.23
CONSTRUCTION FUND	\$ 771,310.00
DEBT SERVICE FUND	\$ -
FOOD SERVICE FUND	\$ 132,838.57
DAYCARE FUND	\$ (8,880.44)
TOTAL BOOKS	<u><u>\$ 4,301,238.60</u></u>
DIFFERENCE IN BANK AND BOOKS	\$ 0.00

MUNIS RECONCILIATION

BEGINNING BALANCE	\$ 5,142,858.01
VOID CHECKS PRIOR MO 49413/49570/102203	
RECEIPTS	\$ 1,277,648.67
ACH (FINOVA/WORLDPAY/ARBITER)	\$ 13,356.37
EXPENSES: ACC PAYABLE	\$ (1,379,624.32)
PAYROLL	\$ (753,000.13)
ENDING BALANCE	<u><u>\$ 4,301,238.60</u></u>
<i>Balance in separate PayPal Account (fundraisers)</i>	\$ 1,001.56

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.

Emilio Lopez

3/23/26

Finance Officer

Date

OUTSTANDING CHECK REGISTER

CHECK DATE FROM: 01/01/2024 TO: 02/28/2026

CHECKING ACCOUNT: 10 6101
 AS-OF DATE: 02/28/2026

EMP #	NAME	ISSUED	CHECK #	AMOUNT
1849	RANKIN, TRINITY A	11/26/2024	102203	155.43
1936	HALL, AUSTIN C	05/30/2025	102433	454.98
1831	SPRINGER, JONATHON T	08/29/2025	102619	182.18
1964	BOYLE, THOMAS W JR	09/30/2025	102661	188.12
1092	KY STATE TREAS (DEF COMP)	01/30/2026	102797	665.00
1836	THE CITY OF DAYTON KY	01/30/2026	102798	15,999.38
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2026	102799	6,719.63
1836	THE CITY OF DAYTON KY	01/30/2026	102816	9.02
2121	CAMPBELL COUNTY FISCAL COURT	01/30/2026	102817	3.80
1610	NELSON-HARRIS, GEORGIA	02/06/2026	102820	73.00
1743	SIMON, NICHOLAS R	02/06/2026	102823	73.00
319	BISHOP, LISA	02/06/2026	102824	62.90
684	HUNDEMER, JANET L	02/13/2026	102833	954.58
1836	THE CITY OF DAYTON KY	02/13/2026	102840	8,557.80
2121	CAMPBELL COUNTY FISCAL COURT	02/13/2026	102841	3,594.33
2845	DELTA DENTAL	02/13/2026	102842	1,321.80
3483	JEFFERSON PILOT LIFE	02/13/2026	102843	76.32
3790	GRANGE INSURANCE	02/13/2026	102845	62.52
3961	CINCINNATI LIFE INSURANCE COMPANY	02/13/2026	102849	110.66
1836	THE CITY OF DAYTON KY	02/13/2026	102854	2.50
2121	CAMPBELL COUNTY FISCAL COURT	02/13/2026	102855	1.05
94	FUCHS, KAREN M	02/27/2026	102857	1,077.91
385	COLONIAL INS	02/27/2026	102859	28.88
1019	KEA	02/27/2026	102860	128.24
1092	KY STATE TREAS (DEF COMP)	02/27/2026	102861	665.00
1836	THE CITY OF DAYTON KY	02/27/2026	102862	8,240.23
2121	CAMPBELL COUNTY FISCAL COURT	02/27/2026	102863	3,460.89
2845	DELTA DENTAL	02/27/2026	102864	1,321.80
3483	JEFFERSON PILOT LIFE	02/27/2026	102865	76.32
3790	GRANGE INSURANCE	02/27/2026	102867	62.52
3928	AMERICAN FIDELITY	02/27/2026	102869	1,125.00
3961	CINCINNATI LIFE INSURANCE COMPANY	02/27/2026	102870	110.66
5483	LLOYD & MCDANIEL, PLC	02/27/2026	102872	161.31
5767	BRIGHTHOUSE FINANCIAL	02/27/2026	102873	190.00
TOTAL CHECKS			34	55,916.76

DAYTON INDEPENDENT SCHOOLS



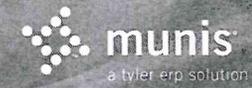
AP CHECK RECONCILIATION REGISTER

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			
49411	10/28/2025	PRINTED	005514 THE CENTER FOR NEXT GEN L	3,000.00			
49543	11/18/2025	PRINTED	004846 MADISON RAZOR	289.67			
49591	12/03/2025	PRINTED	005527 NICHOLAS SIMON	48.29			
49761	01/16/2026	PRINTED	005429 BETH FIELDS	47.54			
49788	01/27/2026	PRINTED	005745 JUMPIN' JOE'S LLC	845.00			
49815	02/04/2026	PRINTED	001059 KMEA	165.00			
49823	02/04/2026	PRINTED	001407 ORIENTAL TRADING CO.,INC.	142.48			
49826	02/04/2026	PRINTED	004207 PRICE AND WILLOUGHBY, LLC	324.00			
49847	02/04/2026	PRINTED	006084 WALMART CARD	869.62			
49853	02/04/2026	PRINTED	005078 HERSHEY'S CREAMERY CO	327.84			
49863	02/04/2026	PRINTED	005596 WE ROCK THE SPECTRUM	300.00			
49883	02/09/2026	PRINTED	006090 JONATHAN FEY	54.00			
49886	02/09/2026	PRINTED	006083 LOCKNCHARGE	3,564.00			
49905	02/13/2026	PRINTED	004373 FOLLETT SCHOOL SOLUTIONS,	125.11			
49907	02/13/2026	PRINTED	005545 I HAVE WINGS BREAST CANCE	1,260.00			
49908	02/13/2026	PRINTED	005725 LLOYD MEMORIAL HIGH SCHOO	200.00			
49910	02/13/2026	PRINTED	004203 PITNEY BOWES INC	100.00			
49912	02/13/2026	PRINTED	003082 SUPER BOWL OF BELLEWOOD	1,032.00			
49913	02/13/2026	PRINTED	006092 TRINITY LODGE 163	1,000.00			
49925	02/18/2026	PRINTED	005368 INFOHANDLER.COM	131.92			
49927	02/18/2026	PRINTED	004983 KY STATE TREASURER	588.00			
49932	02/18/2026	PRINTED	004203 PITNEY BOWES INC	75.89			
49942	02/18/2026	PRINTED	005144 UPSPRING	1,650.00			
49945	02/18/2026	PRINTED	006074 ZERHUSEN HOLTEN COMMISSIO	2,088.90			
49951	02/23/2026	PRINTED	002689 CAROLINA BIOLOGICAL SUPPL	35.20			
7182029	08/06/2025	PRINTED	005766 SCHOOL HOUSE SYMPHONY	285.00			
			30 CHECKS CASH ACCOUNT TOTAL	21,299.89		.00	

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,063,392.44	2,148,898.93
10	6101I	CERT OF DEP-CASH EQUIV	.00	100,000.00
	TOTAL ASSETS		-1,063,392.44	2,248,898.93
LIABILITIES				
10	7603	PURCHASE OBLIGATIONS	18,153.52	52,386.23
	TOTAL LIABILITIES		18,153.52	52,386.23
FUND BALANCE				
10	6302	REVENUES CONTROL	289,942.31	-5,830,001.15
10	7602	EXPENDITURES CONTROL	773,450.13	5,557,354.71
10	8753	ASSIGNED-PUR OBLG CURR (1-12)	-18,153.52	-52,386.23
10	8770	UNASSIGNED FUND BALANCE	.00	-1,976,252.49
	TOTAL FUND BALANCE		1,045,238.92	-2,301,285.16
	TOTAL LIABILITIES + FUND BALANCE		1,063,392.44	-2,248,898.93

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	554,368.90	307,357.10
20	6101I	CASH EQUIVALENTS-CERTOF DEP	.00	235,000.00
		TOTAL ASSETS	554,368.90	542,357.10
LIABILITIES				
20	7481	ADVANCES FROM GRANTORS	.00	15,386.01
20	7603	PURCHASE OBLIGATIONS	-8,868.97	24,859.77
		TOTAL LIABILITIES	-8,868.97	40,245.78
FUND BALANCE				
20	6302	REVENUES CONTROL	-702,513.26	-2,037,957.71
20	7602	EXPENDITURES CONTROL	148,144.36	1,494,757.90
20	8731	RESTRICTED GRANTS	.00	-136,366.25
20	8753	ASSIGNED-PUR OBLG CURR (1-12)	8,868.97	-24,859.77
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	136,480.64
20	8770	UNASSIGNED FUND BALANCE	.00	-14,869.68
		TOTAL FUND BALANCE	-545,499.93	-582,814.87
		TOTAL LIABILITIES + FUND BALANCE	-554,368.90	-542,569.09

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 21 DIST ACTIVITY(SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	559.01	21,013.92
		TOTAL ASSETS	559.01	21,013.92
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,079.00	-11,079.00
21	7602	EXPENDITURES CONTROL	519.99	12,810.54
21	8737	RESTRICTED - OTHER	.00	-21,595.21
21	8770	UNASSIGNED FUND BALANCE	.00	-1,150.25
		TOTAL FUND BALANCE	-559.01	-21,013.92
		TOTAL LIABILITIES + FUND BALANCE	-559.01	-21,013.92

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 25 SCHOOL ACTIVITY FDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	14,908.16	165,251.10
		TOTAL ASSETS	14,908.16	165,251.10
LIABILITIES				
25	7421	ACCOUNTS PAYABLE	762.84	-449.30
25	7603	PURCHASE OBLIGATIONS	1,062.77	14,120.04
		TOTAL LIABILITIES	1,825.61	13,670.74
FUND BALANCE				
25	6302	REVENUES CONTROL	-34,359.85	-415,472.07
25	7602	EXPENDITURES CONTROL	18,688.85	250,573.05
25	8737	RESTRICTED - OTHER	.00	19,422.81
25	8753	ASSIGNED-PUR OBLG CURR (1-12)	-1,062.77	-14,120.04
25	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,032.82
25	8770	UNASSIGNED FUND BALANCE	.00	-20,358.41
		TOTAL FUND BALANCE	-16,733.77	-178,921.84
		TOTAL LIABILITIES + FUND BALANCE	-14,908.16	-165,251.10

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	45,835.19
		TOTAL ASSETS	.00	45,835.19
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-35,850.00
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	-45,835.19
		TOTAL LIABILITIES + FUND BALANCE	.00	-45,835.19

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	85,408.16	382,614.23
		TOTAL ASSETS	85,408.16	382,614.23
FUND BALANCE				
	32	6302 REVENUES CONTROL	-760,581.00	-1,168,052.00
	32	7602 EXPENDITURES CONTROL	675,172.84	1,141,337.85
	32	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-355,900.08
		TOTAL FUND BALANCE	-85,408.16	-382,614.23
		TOTAL LIABILITIES + FUND BALANCE	-85,408.16	-382,614.23

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-376,536.73	771,310.00
36	6101I	CERT OF DEP-CASH EQUIV	.00	3,001,967.00
		TOTAL ASSETS	-376,536.73	3,773,277.00
LIABILITIES				
36	7603	PURCHASE OBLIGATIONS	13,358.50	15,665.05
		TOTAL LIABILITIES	13,358.50	15,665.05
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-3,530,616.82
36	7602	EXPENDITURES CONTROL	376,536.73	4,090,777.25
36	8735	RESTRICTED-FUTURECONST(BG-1)	.00	-4,333,437.43
36	8753	ASSIGNED-PURCH OBL - CURRENT	-13,358.50	-15,665.05
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	80,002.32
36	8770	UNASSIGNED FUND BALANCE	.00	-80,002.32
		TOTAL FUND BALANCE	363,178.23	-3,788,942.05
		TOTAL LIABILITIES + FUND BALANCE	376,536.73	-3,773,277.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	156,347.84	.00
	TOTAL ASSETS		156,347.84	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-675,172.84	-1,033,979.95
40	7602	EXPENDITURES CONTROL	518,825.00	1,033,979.95
	TOTAL FUND BALANCE		-156,347.84	.00
TOTAL LIABILITIES + FUND BALANCE			-156,347.84	.00

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	13,621.68	132,838.57
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			13,621.68	258,343.70
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-232.05	-29,688.37
51	7541O	UNFUNDED OPEB LIAB-OPEB LIAB	.00	16,171.00
51	7541P	UNFUNDED PENS LIAB-PENSION	.00	-558,527.00
51	77000	DEF INFLOW RESOUR-OPEB LIAB	.00	-157,212.00
51	7700P	DEFER INFLOW RESOR-PENSION	.00	-66,415.00
TOTAL LIABILITIES			-232.05	-795,671.37
FUND BALANCE				
51	6302	REVENUES CONTROL	-68,376.88	-413,126.71
51	7602	EXPENDITURES CONTROL	54,987.25	416,491.60
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
TOTAL FUND BALANCE			-13,389.63	537,327.67
TOTAL LIABILITIES + FUND BALANCE			-13,621.68	-258,343.70

DAYTON INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2026 8

FUND: 52 DAY CARE SERVICES			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-858.16	-8,880.44
		TOTAL ASSETS	-858.16	-8,880.44
FUND BALANCE				
52	6302	REVENUES CONTROL	-10,116.44	-66,725.31
52	7602	EXPENDITURES CONTROL	10,974.60	76,356.47
52	8739	RESTRICTED-NET ASSETS	.00	-750.72
		TOTAL FUND BALANCE	858.16	8,880.44
		TOTAL LIABILITIES + FUND BALANCE	858.16	8,880.44

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